

**MRSPTU INTEGRATED/DUAL DEGREE B.COM-M.COM SYLLABUS
2021 BATCH ONWARDS**

Semester – III

Subject Code	Subject Name	Contact Hours			Marks			Credit
		L	T	P	Int.	Ext.	Total	
Core Papers								
BMCMS1-301	Management Accounting	4	-	-	40	60	100	4
BMCMS1-302	Income Tax Law	4	-	-	40	60	100	4
Generic Elective								
BMCMS1-303	Fundamentals of Research Methodology	4	-	-	40	60	100	4
BMCMS1-304	Principles of Marketing	4	-	-	40	60	100	4
Discipline Specific Elective								
BMCMS1-305	Fundamental of Corporate Finance	4	-	-	40	60	100	4
BMCMS1-306	Financial Modeling and Statistical Lab	-	-	4*	60	40	100	2
	Total	-	-	-	260	340	600	22

Semester – IV

Subject Code	Subject Name	Contact Hours			Marks			Credit
		L	T	P	Int.	Ext.	Total	
Core Papers								
BMCMS1-401	Indirect Tax	4	-	-	40	60	100	4
BMCMS1-402	Financial Markets and Services	4	-	-	40	60	100	4
Generic Elective								
BMCMS1-403	Financial Reporting and Analysis	4	-	-	40	60	100	4
BMCMS1-404	Entrepreneurship Development	4	-	-	40	60	100	4
XXXXXX	Open Elective	3	-	-	40	60	100	3
Skill Enhancement Course								
BMCMS1-405	Computer Based Accounting Lab	-	-	4*	60	40	100	2
	Total	-	-	-	260	340	600	21

***Note:- 2 Labs of two hours each.**

MANAGEMENT ACCOUNTING

Subject Code: BMCMS1-301

**L T P C
4 0 0 4**

Duration: 60 Hrs

Course Objectives

The main aim of this course is:

1. To be familiar with corporate accounting procedures and in-depth knowledge of preparation of various accounts related to corporate field.
2. To be familiar with basic management accounting concepts and their applications in managerial decision making.
3. Developing students with skills to evaluate organization performance spot inefficiencies.

Course Outcomes

After completing of this course, the student will be able to:

1. Learning accounting standards and other regulatory pronouncements that address accounting for inter-entity relationships
2. Apply various financial analysis tools to examine financial information for finding business solution
3. Implement latest costing techniques for sustainability of business
4. Demonstrate how the concepts of accounting and costing could integrate

UNIT-I (13 Hrs)

Management Accounting - Meaning, Nature, Scope, Functions, Advantages, Limitations of Management Accounting, Role of Management Accounting in decision making, Management Accounting Vs Cost Accounting, Cost Control, Cost Reduction

Responsibility Accounting: Introduction, Significance, Different Responsibility Centres

UNIT-II (15 Hrs)

Budgeting and Budgetary Control: Concept of budget, budgeting and budgetary control, objectives, merits, and limitations. Budget administration. Functional budgets. Fixed and flexible budgets. Zero base budgeting. Programme and performance budgeting

Standard Costing: Meaning and need of Standard Costing, Steps involved in Standard Costing, Standard Cost Vs Estimated cost.

UNIT-III (15 Hrs)

Variance Analysis: Introduction, Classification of Variances, Introduction of direct material Variances and direct labor Variances

Marginal Costing: Concept of Marginal Costing, Scope, Characteristic, Assumptions and Limitations of Marginal Costing, Absorption versus Variable Costing, Cost-Volume-Profit Analysis, Profit / Volume ratio. Break-even analysis-algebraic and graphic methods. Angle of incidence, Determination of cost indifference point

UNIT-IV (17 Hrs)

Decision Making: Steps in Decision Making Process, Concept of Relevant Costs and Benefits, Various short term decision making situations – profitable product mix, Acceptance or Rejection of special/ export offers, Make or buy.

Pricing Decisions: Major factors influencing pricing decisions, various methods of pricing

Recommended Books

1. T.P Ghosh, 'Accounting Standards and Corporate Accounting', Taxman's.
2. M.C. Shukla, T. S. Grewal & S. C. Gupta, 'Advanced Accounts', Sultan Chand & Company Ltd
3. R. L. Gupta & M. Radhaswamy, 'Company Accounts', Sultan Chand & Sons
4. S.N. Maheshwari, 'Corporate Accounting', Vikas Publishing House

INCOME TAX LAW

Subject Code: BMCMS1-302

**L T P C
4 0 0 4**

Duration: 60 Hrs

Course Objectives

The main aim of this course is:

To provide basic knowledge and equip students with application of principles and provisions of Income-tax Act, 1961 and the relevant Rules.

Course Outcomes

After completing of this course, the student will be able to:

1. Compute the income from capital gains of an individual.
2. Compute Gross Total Income, Total Income and the tax liability of an individual.
3. Discuss the deductions applicable to individuals under Chapter VI A of the Income Tax Act.
4. Compute Gross Total Income, Total Income and the tax liability of an individual.

UNIT-I (10 Hrs)

Basic concepts: Income, agricultural income, person, assessee, assessment year, previous year, gross total income, total income, maximum marginal rate of tax; Permanent Account Number (PAN) Residential status; Scope of total income on the basis of residential status Exempted income under section 10

UNIT-II (15 Hrs)

Computation of Income under different heads: Income from Salaries; Income from house property, Profits and gains of business or profession; Capital gains; Income from other sources

UNIT-III (20 Hrs)

Computation of Total Income and Tax Liability: Income of other persons included in assessee's total income; Aggregation of income and set-off and carry forward of losses; Deductions from gross total income; Rebates and reliefs Computation of total income of individuals and firms; Tax liability of an individual and a firm; Five leading cases decided by the Supreme Court

UNIT-IV (15 Hrs)

Preparation of Return of Income: Filing of returns: Manually, On-line filing of Returns of Income & TDS; Provision & Procedures of Compulsory On-Line filing of returns for specified assesses.

Suggested Readings

1. Singhania, Vinod K. and Monica Singhania. Students' Guide to Income Tax, University Edition. Taxmann Publications Pvt. Ltd., New Delhi.
2. Ahuja, Girish and Ravi Gupta. Systematic Approach to Income Tax. Bharat Law House, Delhi.
3. Income Tax Reports. Company Law Institute of India Pvt. Ltd., Chennai.
4. Taxman. Taxman Allied Services Pvt. Ltd., New Delhi.
5. Current Tax Reporter. Current Tax Reporter, Jodhpur.

FUNDAMENTALS OF RESEARCH METHODOLOGY

Subject Code: BMCMS1-303

L T P C

Duration: 60 Hrs

4 0 0 4

Course Objective: The main objectives of this course are:

1. To familiarize participants with basic of research and the research process.
2. To enable the participants in conducting research work and formulating research synopsis and report.
3. To familiarize participants with Statistical packages such as SPSS/EXCEL.
4. To impart knowledge for enabling students to develop data analytics skills

Course Outcomes (COs): After completion of the course, the students shall be able to:

1. Explain the objectives and process of conducting research and its application in business.
2. Analyses the different types of research design and experimental errors
3. Understand various techniques of sampling and methods of data collection.
4. Examine different types of scales and appraise about data preparation and analysis.

UNIT-I (15 Hrs)

Introduction: definition, objectives, scope in management research, process of Research and limitations. **Research Design:** Formulating the Research Problem, Choice of Research Design, Types of Research Design, Sources of Experimental Errors, Research Ethics

UNIT-II (15 Hrs)

Sampling: Advantages and Limitation of Sampling, Sampling process, Types of Sampling: Nonprobability sampling techniques, Probability sampling techniques, Sampling and non sampling errors. **Data collection:** primary, secondary data collection, observation methods and survey methods

UNIT-III (15 Hrs)

Scaling: Measurement Concept, Levels of measurement—Nominal, Ordinal, Interval and Ratio **Attitude Measurement:** Comparative scaling techniques, Non-comparative scaling techniques,

Questionnaire Designing: Types, Guidelines for developing a good questionnaire

Data Preparation and Analysis: Editing, Coding, Cross Tabulation and Practices through Excel

UNIT-IV (15 Hrs)

Applications of Business Research Methodology – Marketing Research, Financial Research, HR Research

Report Writing: Types of Research Reports, Guidelines for Writing a Report, Report Format, Guidelines for evaluating a report.

Suggested Readings

1. K.V. Rao, Research Methodology, *Sterling Publishers*
2. Srivastava and Rego, Business Research Methodology, *Tata McGraw Hill*
3. Rajinder Nargundhkar, Marketing Research, *Tata McGraw Hill*
4. Cooper and Schindler, Business Research Methods, *Tata McGraw Hill*
5. C.R. Kothari : Research Methodology, *New Age International Publishers*

PRINCIPLES OF MARKETING

Subject Code: BMCMS1-304

**L T P C
4 0 0 4**

Duration: 60 Hrs

Course Objective: The main objectives of the course are:

1. To understand the concepts of marketing management.
2. To learn about marketing process for different types of products and services.
3. To understand the tools used by marketing managers in decision situations.
4. To understand the marketing environment.

Course Outcomes (COs): After completion of the course, the students shall be able to:

1. Explain the basics of marketing, selling, marketing mix and its core concepts.
2. Describe the intricacies of the marketing environment and marketing information systems for effective marketing planning and strategies.
3. Develop necessary skills for effective market segmentation, targeting and positioning.
4. Develop an understanding of promotion mix and strategies for successful promotion.

UNIT-I (15 Hrs)

Marketing: Nature and Scope of Marketing, customer needs, wants and demand. Various Marketing Concepts: production, product, selling, marketing and societal marketing, Analyzing marketing environment: micro, macro environment

UNIT-II (15 Hrs)

Market Segmentation: Need, concept, nature, basis and strategies, mass marketing vs. Segmentation. Marketing mix: 4Ps of products and 7Ps of services, components and factors affecting mix.

UNIT-III (15 Hrs)

Product and Pricing Decisions: Product definition, new product development process, and product life cycle, positioning, branding, packaging and labeling decisions.

Pricing decisions: importance, objectives, designing strategies, Pricing Techniques

UNIT-IV (15 Hrs)

Distribution: Types of channel, factors affecting decision, Designing and Managing Marketing Channel, Managing Retailing, physical distribution system and its components.

Product Promotion: promotion mix-introduction, importance, advantages and disadvantages of various components and factors affecting. Designing and managing Integrated Marketing Communications.

Suggested Readings

1. Kotler, P., Keller, K.L. Koshy, A. and Jha, M., “**Marketing Management: A South Asian Perspective**”, *Pearson Education*.
2. Etzel, M., Walker, B., Stanton, W. and Pandit, A “**Marketing Management**”, *Tata McGraw Hill*.
3. Ramaswamy, V.S and Namakumari, S. “**Marketing Management: Global Perspective Indian Context**”, *Macmillan Publishers India Ltd*.
4. Saxena, Rajan, “**Marketing Management**”, *Tata McGraw Hill Education Pvt. Ltd*.

FUNDAMENTALS OF CORPORATE FINANCE

Subject Code: BMCMS1-305

L T P C

Duration: 60 Hrs

4 0 0 4

Course Objective: The main objectives of this course are:

1. Provide an in-depth view of the process in financial management of the firm.
2. Develop knowledge on the allocation, management and funding of financial resources.
3. Improving students' understanding of the time value of money concept and the role of a financial manager in the current competitive business scenario.

Course Outcomes (COs): After completion of the course, the students shall be able to:

1. Demonstrate the decision making by applying financial theory to problems faced by business enterprises.
2. Apply foundational finance theories and to analyse a forecast using relevant data and to conduct preliminary measurement of leverage analysis.
3. Apply time value of money techniques to various pricing and budgeting problems.
4. Apply modern techniques in capital budgeting analysis.

UNIT-I (15 Hrs)

Financial Management Introduction: Meaning, nature and Scope, Goals of Financial Management-Profit Maximization vs. Wealth Maximization; Finance functions-investment, Financing, Liquidity and dividend decisions. **Sources of finance**-Long term and short term.

Time Value of Money: Present value, Future value, Annuity

UNIT-II(15 Hrs)

Cost of Capital: Meaning and significance of cost of capital; cost of equity shares; cost of preference shares; cost of debt, weighted average cost of capital. Form of Capital: Introduction to Capital Structure; theories- NI approach; NOI approach; MM approach; Traditional approach

Operating and Financial Leverage: Types of leverages

UNIT-III (15 Hrs)

Investment Decision Making: Meaning, importance, nature of investment decisions. Investment evaluation criteria

Capital budgeting Techniques: Non-discounted cash flow, Pay back methods; Post Payback period; Accounting rate of return method, Discounted cash flow techniques-Net Present value method; Internal rate of return method; Profitability index method.

UNIT-IV (15 Hrs)

Working Capital: Meaning, significance, types, approaches, Factors affecting working capital management capital.

Dividend Policies: Issues in dividend decisions. Forms of dividend- Theories of relevance and irrelevance of dividends.

Suggested Readings

1. Khan, M. Y. and Jain P. K "Financial Management, Text, Problems & Cases". Tata McGraw Hill Company, New Delhi.
2. Pandey, I.M. "Essentials of Financial Management", Vikas Publishing House Pvt. Ltd., New Delhi.
3. Maheshwari, S.N."Financial Management – Principles & Practice", Sultan Chand & Sons, New Delhi.
4. Rustagi, Dr. R.P. "Basic Financial Management", 8 th Edition, Sultan Chand & Sons, New Delhi.

FINANCIAL MODELING AND STATISTICAL LAB

Subject Code – BMCMS1-306

**L T P C
0 0 4 2**

Duration – 60 Hrs

Course Objectives - The objectives of this course are:

1. Knowledge of statistical analysis in finance in Spreadsheet
2. Ability to apply concepts, and solve valuation related numericals
3. Understand and Apply portfolio analysis on practical problems.
4. Awareness of the financial analysis and its impacts on businesses.

Course Outcomes- After completion of course, students will be able to:

1. Apply financial analysis methods in real time business
2. Predict cash flow and financial statement analysis
3. Apply business valuation models and company analysis
4. Understand portfolio forecasting and apply for forecasting methods to make financial decisions

UNIT-I

Statistical Finance Function. Scenario analysis Simulation and Sensitivity Analysis, Filing historical data.

UNIT-II

Projecting Cash Flow Models - Analyzing Financial Statements Analysis, Ratio Analysis, Company analysis, Market Based Models – EPS and Multiples, EV/EBITDA, EV/Sales

UNIT-III

Valuation – Cost of Capital, Equity Valuation, Bond Valuation, Discounted Cash Flow (DCF) Analysis, WACC

UNIT-IV

Portfolio Analysis, Estimating Beta, Security Market Line, Trend Analysis, Forecasting – Regression Models.

Suggestive Readings

1. Bodhanwala J, Rujhbeh, 'Understanding and Analyzing balance sheet using Excel Worksheets'. Prentice Hall India
2. Sengupta Chandan 'Financial Analysis and Modeling using Excel and VBA', Wiley Publications
3. Tjia John, 'Building Financial Models' McGraw-Hill Professionals.
4. Soubiga Eric, 'Making Financial Modeling: A professional guide to building financial modeling in MS Excel', McGraw-Hill Professionals.
5. Day Alastair, 'Mastering Financial Modeling: A professional guide to building financial models in Excel', McGraw Hill Professionals.

SEMESTER -IV

INDIRECT TAX

Subject Code: BMCMS1-401

**L T P C
4 0 0 4**

Duration: 60 Hrs

Course Objectives: The main objectives of this course are:

1. To acquaint the students with basic principles underlying the provisions of indirect tax laws and to develop a broad understanding of the tax laws and accepted tax practices.
2. To give an understanding of the relevant provisions of Goods & Service Tax.
3. To Expose the participants to real life situations involving taxation

Course Outcomes: After completion of this course, the students will be able to:

1. Compute the assessable value of transactions related to goods and services for levy and determination of tax liability.
2. Identify and analyze the procedural aspects under different applicable statutes related to indirect taxation.
3. Understand the basic principles underlying the Indirect Taxation Statutes Delivery of goods and services, Tax rates, Periodic tax returns.
4. Understand the registration, payment and refund of GST and other business related issues

UNIT-I (15 Hrs)

Indirect Tax: Introduction, Definition & nature, Basis for charging indirect tax, constitutional frame work of indirect tax before GST. Structure of GST, GST network, Slab of GST

UNIT-II (15 Hrs)

Levy and collection of GST: Taxable event: supply of goods and services, place of supply, within state, interstate, import and export, Time of supply **Valuation for GST-** Valuation rules, Taxability of reimbursement of expense, exemption from GST: Small supplier and composition scheme, classification of goods and service.

UNIT-III (15 Hrs)

Registration, Tax Invoice, Credit and Debit notes, Audit GST,

GST Return assessment: Self assessment, summary and security: offence and penalties, appeal.

Customs Act, 1962—An overview, Levy, Collection & Exemptions from custom duty, date of Determination of duties & tariff valuation. Prohibitions/restrictions of export & import, Determination of duty where Goods consist of articles of different rate of duties.

UNIT IV (15 Hrs)

Central Excise Act, 1944—Its meaning, definitions, levy and collection, classification of goods, valuations, assessment, payment of duty and removal of goods, refund of duties, Appeals and Penalties and CENVAT **Central Sales Tax Act**—Its features, terms, definitions, registration of dealer, procedure of assessment, filing of returns, Sales Tax Authorities—its powers and functions, penalty and appeal.

Suggested Readings

1. GST- Made Easy; ArpitHaldiya
2. GST- Work Contract and Other Construction Contract; SudeptaBhattacharjee
3. V.S. Datey, Indirect Taxes- Law & Practices, Taxmann
4. V.S. Datey, Elements of Indirect Taxes- Law & Practices, Taxmann

FINANCIAL MARKETS AND SERVICES

Subject Code: BMCMS1-402

**L T P C
4 0 0 4**

Duration: 60 Hrs

Course Objectives - The aim of this subject is to:

1. To provide an in-depth view of the financial markets of country
2. To develop knowledge on the various financial services
3. To develop student's ability in dealing with New issue market and money markets

Course Outcomes - After successful completion of this course, students will be able to:

1. Understand the working of financial markets and services
2. Demonstrate the knowledge of structure and working of primary and secondary markets
3. Compare and evaluate the different products of financial services.
4. Comprehend the functioning of merchant banking, mutual funds and their performance

UNIT-I (15 Hrs)

Financial Markets: Structure and Significance **SEBI** - Role, Objectives and Functions.

Capital Market- Introduction, Types of Capital Markets, Functions of Capital Markets.

Primary Markets: Definition, Functions of Primary Markets, Instruments in New Issue Markets, IPO - Methods followed, Book Building, Offer for sale, SEBI guidelines for new issues.

UNIT-II (15 Hrs)

Secondary Markets: Definition and functions of secondary markets, Stock Exchanges, Evolution and Growth of Stock Exchanges in India, NSE, BSE, SME Exchanges and Overseas Stock Exchanges, Recent Development in Stock Exchanges, Stock Market Indices. Link between Primary Market and Secondary Market

UNIT-III (15 Hrs)

Financial Services Meaning, Classification, Scope, Fund Based Activities, Non Fund Based Activities, Modern Activities, Sources of Revenue, Need for Financial Innovation, New Financial Products & Services

Merchant Banking: Definition, Origin, Merchant Banking in India, Merchant Banks and Commercial Banks, Services of Merchant Banks, Qualities of Merchant Bankers in Market Making Process, Problems, Scope of Merchant Banking in India.

UNIT-IV (15 Hrs)

Mutual Funds Introduction to Mutual Funds, Structure of Mutual Fund in India, Classification of Mutual Funds, AMFI Objectives, Advantages of Mutual Funds, Disadvantages of Mutual Funds, NAV Calculation and Pricing of Mutual Funds, Future of Mutual Funds Industry.

Factoring: Meaning, Terms and Conditions, Functions, Types of Factoring, Factoring vs. Discounting, Cost of factoring, Benefits. **International Factoring:** Definition, Types of Export Factoring

Forfeiting- Definition, Factoring vs. Forfeiting, Working of Forfeiting, Cost of Forfeiting, Benefits and Drawbacks of Forfeiting.

Suggested Readings

1. S Gurusamy, 'Financial Services & System' Thomson Publications
2. M Y Khan, 'Financial Services' Tata McGraw-Hill
3. L M Bhole, 'Financial Institutions & Markets' Tata McGraw- Hill
4. Gordon & Natarajan, 'Financial Markets & Services' Himalaya Publications
5. V. A. Avdhani, 'Financial Services in India', Himalaya Publications
6. Vasant Desai, 'Financial Markets and Financial Services', Himalaya Publications

FINANCIAL REPORTING AND ANALYSIS

Subject Code – BMCMS1-403

L T P C

Duration – 60 Hrs

4 0 0 4

Course Objectives

The main aim of this course is:

1. To acquaint the students regarding various accounting concepts and its application in managerial decision making.
2. To understand financial statements of cashflow and balance sheets.
3. To understand the appropriate accounting tools and techniques of financial accounting and management accounting for preparing and analyzing financial statements.
4. To make students understand about the financial reporting.

Course Outcomes

After the completion of this course students will be able to:

1. Identify and utilise value-relevant information contained within financial statement.
2. Explain the relationship between strategic business analysis, accounting analysis and financial analysis
3. Understand the impact of financial reporting choices on the usefulness of reported earnings to predict future performance.
4. Conduct applied business research (including locating, critically interpreting and evaluating firm-specific financial information)

UNIT-I (15 Hrs)

Financial Statements - Need of Financial Statement, Nature, Objectives, Uses and Limitations of Financial Statement, Stakeholders of Financial Statements

Readings of Financial Statements: Income Statement, Balance Sheet, Statement of Retained Earnings, Fund Flow Statement, Cash Flow Statement,

UNIT-II (13 Hrs)

Techniques of Financial Statement Analysis: Common Size Statements, Comparative Statements, Trend Analysis and Ratio Analysis (Liquidity, Leverage, Solvency, Turnover Ratio, Market Ratio and Profitability Ratio), Du Pont Analysis.

Analysis of Firm Performance: Time Series Analysis and Cross-Sectional Analysis

UNIT-III (20 Hrs)

Financial Reporting System - Content of Annual Reports, Quality of Financial Reporting, Consolidated Financial Statements, Global Financial Reporting System

UNIT-IV (12 Hrs)

Directors' Report, Segment Report, Ethical Issues in Financial Reporting (Window Dressing, Quality of Earnings, Financial Scams etc.)

Short Project

Students have to submit a mandatory project in group. The project will be equivalent to two regular assignments. (Maximum Three students can be part of one group). Students have to do financial analysis of two or more companies on the basis of their annual reports. A comparative study of Indian and Foreign companies is preferred)

Recommended Books

1. Narayanaswamy, R., 'Financial Accounting – A Managerial Perspective', 5th Edn., Prentice Hall of India. **Latest Edition**

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2. Gerald White, Ashwinder Paul Sondhi and Dov Fried, 'The Analysis and Use of Financial Statements', Wiley India Edn., Latest Edition
3. Gokul Sinha, 'Financial Statement Analysis', Prentice Hall of India, New Delhi, Latest Edition
4. John J. Wild, K. R. Subramanyam and Robert F. Halsey, 'Financial Statement Analysis', Tata McGraw Hill Publishing Company Ltd. New Delhi, Latest Edition
5. Stephen H Penman, 'Financial Statement Analysis and Security Valuation', Tata McGraw Hill Publishing Company Ltd. New Delhi, Latest Edition

ENTREPRENEURSHIP DEVELOPMENT

Subject Code: BMCMS1-404

**L T P C
4 0 0 4**

Duration: 60 Hrs

Course Objective: The main objectives of this course are:

1. Explain the meaning and nature of small business.
2. Appreciate the role of small business in India.
3. Analyze the problems of small business.
4. Classify the different forms of assistance provided by the government to small business, particularly in rural and hilly areas.

Course Outcomes (COs): After completion of the course, the students shall be able to:

1. Describe the concept and theories of entrepreneurship and its role in economic development of nation.
2. Develop business plan and identify the reasons of failure of business plans.
3. Comprehend government policies and regulatory framework available in India to facilitate the process of entrepreneurial development
4. Identify different sources of finance for new enterprises and assess the role of financial institutions and various government schemes in entrepreneurial development.

UNIT-I (15 Hrs)

Introduction: Definition and Concept of Entrepreneurship, Theories of Entrepreneurship, Myths about Entrepreneurship, Entrepreneurial Traits and Motivation, Role of Entrepreneurship in economic development. Types of Entrepreneurs. Barriers in the way of Entrepreneurship. Entrepreneurship Development (ED) Cycle. Social Entrepreneurship, Women Entrepreneurship

UNIT-II (15 Hrs)

Creativity and Business Ideas: Blocks to creativity. Business Plans and reasons of failure of business plans.

Micro-Small-Medium (MSME) Enterprise – Definition – Characteristics- Objectives- Advantages- Disadvantages- Role in developing countries Problems- steps for starting- – Government Policies.

UNIT-III (15 Hrs)

Sources of business ideas and tests of feasibility: Significance of writing the business plan/ project proposal; Contents of business plan/ project proposal; Designing business processes, location, layout, operation, planning & control; preparation of project report (various aspects of the project report such as size of investment, nature of product, market potential may be covered); Project submission/ presentation

UNIT-IV (15 Hrs)

Financing Options: Bridge capital, Seed capital assistance, Margin money scheme, Industrial Sickness, Causes-Remedies- An overview on the roles of institutions/schemes in

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entrepreneurial development- SIDBI, Commercial Banks. Other financing options- venture capital, lease funding, Angel Investors. Revival, Exit and End to a venture.

Suggested Readings

1. Kumar, Arya, "Entrepreneurship", Pearson, New Delhi.
2. Gopal, V.P.Nanda, "Entrepreneurial Development", Vikas Publishing, New Delhi.
3. Desai, Vasant, "Dynamics of Entrepreneurial Development & Management", Himalaya Publishing House.
4. Khanka, S S, Entrepreneurial Development, S.Chand & Co.,New Delhi.

COMPUTER BASED ACCOUNTING LAB

Subject Code: BMCMS1-405

**L T P C
0 0 4 2**

Duration: 60 Hrs

Course Objectives

The main aim of this course is

1. To acquaint student with accounting concepts
2. To teach them about filling various accounting tools
3. To teach about GST and other business transactions

Course Outcomes

After completing this course, students will be able to:

1. Expose the students to computer applications in the field of accounting.
2. Make student aware of payroll information and inventory master, vouchers, and basic reports in tally.
3. Prepare the cash flow and fund flow statements using Computer based accounting software
4. Develop the awareness regarding statutory features especially GST, VAT features.

UNIT-I

Computerized Accounting: Meaning, need, Concepts of Accounting groups, Hierarchy of accounts, Codification in accounting.

Accounting Package: Setting up an accounting entity, Creation of groups and accounts Designing and creating vouchers; Data Entry operations using the vouchers, Processing for reports to prepare ledger accounts, trial balance and balance sheet.

UNIT-II

Fundamental of Computerized Accounting: Creating and Setting Up of Company, Setting Up Account Heads, Stock Groups, Stock Categories, Locations, Stock Items

Vouchers: Accounting Vouchers, Invoicing, Inventory Vouchers

UNIT-III

Advanced Inventory: Order Processing, Reorder Level, Batch-wise Details, Tracking Numbers, Bills of Materials, Zero Value Entries

UNIT-IV

Point of Sales (POS): Creating POS, POS Transactions, POS Reports

VAT, GST

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Suggested Readings

1. Gupta, Ambrish, “Financial Accounting for Management: An Analytical Perspective”, Pearson Education, New Delhi.
2. Khatri, Dhanesh, “Financial Accounting” Tata McGraw-Hill, New Delhi.
3. Tax Sarthi, “Basic Accounting & Inventory, Tally Prime Book, Volume-I
4. Gelinas, Ultric, J. and Steve, G. Suffon, “Accounting Information System, South Western Thomson Learning.
5. “Tally- ERP 9, Simple Steps of Learning”, Kogent Learning
6. Tally Essentials – Level -I Tally Prime
7. Tally Essentials – Level – II Tally Prime

Open – Elective

Subject Code: *****

**L T P C
3 0 0 3**

Duration: 45 Hrs

Open elective will be an inter-disciplinary subject. Students will study one subject from other disciplines.