

Revised Syllabi for Three - Year Integrated B.Com. Degree course (From June 2013)

1) INTRODUCTION

The revised syllabi for B.Com Degree Course will be introduced in the following order.

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|------|--------------------|-----------|
| i) | First Year B.Com. | 2013-2014 |
| ii) | Second Year B.Com. | 2014-2015 |
| iii) | Third Year B.Com. | 2015-2016 |

The B.Com. Degree Course (Revised Structure) will consist of three Years. The first year annual examination will be held at the end of the first year. The Second Year annual examination will be held at the end of the second year. The Third annual examination shall be held at the end of the third year.

2) ELIGIBILITY

1. No Candidates shall be admitted to enter the First Year of the B.Com. Degree Course (Revised Structure) unless he/she has passed the Higher Secondary School Certificate Examination of the Maharashtra State Board of Higher Secondary Education Board or equivalent or University with English as a passing subject.
2. No candidate shall be admitted to the annual examination of the First year B.Com. (Revised Structure) unless he/ she has satisfactorily kept two terms for the course at the college at the college affiliated to this University.
3. No candidate shall be admitted to the annual examination of the Second Year unless he/she has kept two terms satisfactorily for the course at the college affiliated to this University.
4. No candidate shall be admitted to the Third year of the B.Com. Degree Course (Revised Structure) unless he/she has passed in all the papers at the First Year B.Com. Examination and has passed in all the papers at the first Year B.Com. Examination and has satisfactorily kept terms for the second year and also two terms for the third year of B.Com. satisfactorily in a college affiliated to this University.

3) A.T.K.T. Rules :

As far as A.T.K.T. is concerned, a student who fails in two theories and one practical head of passing at F.Y.B.Com may be admitted to S.Y.B.Com. likewise a student who fails in the two theory and one practical head of passing at S.Y.B.Com may be admitted to T.Y.B.Com. But a student passing S.Y.B.Com but fails in any subject at F.Y.B.Com cannot be admitted to T.Y.B.Com.

4) (A) Revised Structure of B.Com. Course.

F.Y.B.Com. w.e.f. 2013-14	
Sr. No.	Compulsory / Main Subjects
101	Compulsory English
102	Financial Accounting
103	Business Economics (Micro)
104 (A)	Business Mathematics and Statistics
	or
104 (B)	Computer Concepts and Applications
105	Optional Group (Any one of the following) a) Organizational Skill Development. b) Banking & Finance c) Commercial Geography d) Defense Organization and Management in India e) Co-Operation. f) Managerial Economics
106	Optional Group (Any one of the following) a) Essentials of E-Commerce b) Insurance & Transport c) Marketing & Salesmanship d) Consumer Protection & Business Ethics. e) Business Environment & Entrepreneurship f) Foundation Course in Commerce
107	(Any one of the language from the following groups) Modern Indian Languages (M.I.L.) -: Compulsory English / Marathi / Hindi / Gujarathi / Sindhi / Urdu / Persian. Modern European Languages (M.E.L.) -: French / German. Ancient Indian Languages (A.I.L.) -: Sanskrit. Arabic.

S.Y.B.Com. w.e.f. 2014-15	
Sr. No.	Compulsory / Main Subjects
201	Business Communication.
202	Corporate Accounting.
203	Business Economics (Macro)
204	Business Management
205	Elements of Company Law
206	Special Subject – Paper I (Any one of the following) a) Business Administration b) Banking & Finance. c) Business Laws & Practices.

	<ul style="list-style-type: none"> d) Co-operation & Rural Development. e) Cost & Works Accounting. f) Business Statistics. g) Business Entrepreneurship. h) Marketing Management. i) Agricultural & Industrial Economics. j) Defense Budgeting, Finance & Management. k) Insurance, Transport & Tourism. l) Computer Programming and Applications.
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T.Y. B.Com. w.e.f. 2015-16	
Sr. No.	Compulsory / Main Subjects
301	Business Regulatory Framework (Mercantile Law)
302	Advanced Accounting.
303 (A)	Indian & Global Economic Development
	Or
303 (B)	International Economics
304	Auditing & Taxation
305	Special Subject – Paper II (Same special subject offered at S.Y. B.Com.) <ul style="list-style-type: none"> a) Business Administration b) Banking & Finance. c) Business Laws & Practices. d) Co-operation & Rural Development. e) Cost & Works Accounting. f) Business Statistics. g) Business Entrepreneurship. h) Marketing Management. i) Agricultural & Industrial Economics. j) Defense Budgeting, Finance & Management. k) Insurance, Transport & Tourism. l) Computer Programming and Applications.
306	Special Subject – Paper III (Same special subject offered at S.Y. B.Com.) <ul style="list-style-type: none"> a) Business Administration b) Banking & Finance. c) Business Laws & Practices. d) Co-operation & Rural Development. e) Cost & Works Accounting. f) Business Statistics. g) Business Entrepreneurship. h) Marketing Management. i) Agricultural & Industrial Economics. j) Defense Budgeting, Finance & Management. k) Insurance, Transport & Tourism. l) Computer Programming and Applications.

B) Subjects Carrying Practical's

There will be practical examination for the F.Y.B.Com. for the subject Financial Accounting. There will be practical and practical examinations for the special subjects at S.Y.B.Com. and T.Y.B.Com. levels. There will be Practical for the S.Y.B.Com level Compulsory subject Business Communication & for T.Y.B.Com Auditing & Taxation.

(C) A Student must offer the same Special Subject at T.Y.B.Com. which he has offered at S.Y.B.Com.

(D) In an exceptional cases, a student may change the subject chosen by him at second year during the first term of the third year provided he keeps the additional terms of the new subject at S.Y.B.Com.

4. EXTERNAL CANDIDATES

- 1) The student who has registered his name as the external student will appear at the annual examination.
- 2) The result of external student will be declared on the basis of Annual Examination of 80 marks for practical subjects by converting the same out of 100.
- 3) No foreign student shall be allowed to register as an External Student.

5. MEDIUM OF INSTRUCTION.

Medium of instruction for B.Com. degree course shall be either Marathi or English except languages.

The Medium of instructions for Business Communication (S.Y.B.Com) shall be English only.

6. WORKLOAD

The present norms of workload of lectures, tutorials and practicals per subject in respect of B.Com. Course shall continue.

7. UNIVERSITY TERMS

The dates for the commencement and conclusion of the first and the second terms shall be as determined by the University Authorities. The terms can be kept only by duly admitted students. The present relevant ordinances pertaining to grant of terms will be applicable.

8. VERIFICATION AND REVALUATION

The candidate may apply for verification and revaluation or result through Principal of the College which will be done by the University as per ordinance framed in that behalf.

9. EQUIVALENCE AND TRANSITORY PROVISION

The University will conduct examination of old course for next three academic years from the date of implementation of new course.

The candidate of old course will be given three chances to clear his subjects as per the old course and thereafter he will have to appear for the subjects under new course as per the equivalence given to old course.

10. RESTRUCTURING OF COURSES

This new revised structure shall be made applicable to the colleges implementing 'Restructured Programme' at the undergraduate level from June, 2004. The existing pattern of 'C', 'D', and 'E' Components shall be continued.

The Colleges under the Restructured Programme which has revised their structure in the light of the "2008 Pattern" shall be introduced with effect from academic year 2010-11.

11. SETTING OF QUESTION PAPERS

1. A candidate shall have the option of answering the question in any of the subjects either in Marathi or English except in languages.
2. The question papers shall be framed so as to ensure that no part of the syllabus is left out of study by a student.
3. The question paper shall be balanced in respect of various topics outlined in the syllabus.
4. The question papers shall have combination of long and short answer type question. As far as possible short answer type questions should not exceed 15 to 20 percent.
5. There shall be no overall option in the question paper, instead, there shall be internal options (such as either/ or and three short answers out of five etc.).
6. In case of question paper under the Special Subject (Paper No. III) one question carrying 10 marks will be set on current knowledge in relating subject in the academic year.

S.Y. B.Com.
Compulsory Paper
Subject Name -: Business Communication.
Course Code -: 201.

Objectives of the Course:

1. To understand the concept, process and importance of communication.
2. To develop awareness regarding new trends in business communication.
3. To provide knowledge of various media of communication.
4. To develop business communication skills through the application and exercises.

Medium of Instruction : English

Unit No.	TERM: I	Periods
1	Introduction of Business Communication: Introduction, Meaning, Definition, Features, Process of Communication, Principles, Importance, Barriers to Communication & Remedies.	12
2	Methods and Channels of Communication: Methods of Communication-Merits and Demerits&Channels of Communication in the Organisation and their Types, Merits & Demerits	10
3	Soft Skills: Meaning, Definition, Importance of Soft Skills Elements of Soft Skills: <ol style="list-style-type: none"> 1) Grooming Manners and Etiquettes 2) Effective Speaking 3) Interview Skills 4) Listening 5) Group Discussion 6) Oral Presentation 	16
4	Business Letters: Meaning, Importance, Qualities or Essentials, Physical Appearance, and Layout of Business Letter	10
	Total Periods	48
	TERM: II	
5	Types and Drafting of Business Letters: <ol style="list-style-type: none"> 1) Enquiry Letters 2) Replies to Enquiry Letters 3) Order Letters 4) Credit and Status Enquiries 5) Sales Letters 6) Complaint Letters 7) Collection Letters 8) Circular Letters 	16
6	Job Application Letters: Meaning, Types & Drafting of Job Application Letters, Bio-Data/Resume	08

	/Curriculum Vitae	
7	Internal and other Correspondence: 1) Office Memo (Memorandums) 2) Office Orders 3) Office Circulars 4) Form Memos or Letters 5) Press Releases	12
8	New Technologies in Business Communication: Internet: Email, Websites, Electronic Clearance System, Writing a Blog Social Media Network: Twitter, Facebook, LinkedIn, YouTube, Cellular Phone, WhatsApp Voice Mail Short Messaging Services Video Conferencing Mobile	12
	Total Periods	48

Recommended Books:

1. Asha Kaul (1999), "Business Communication", Prentice Hall of India, New Delhi.
2. Chaturvedi P. D. & Chaturvedi Mukesh (2012), "Managerial Communication", Pearson, Delhi.
3. Madhukar R. K. (2005), "Business Communication", Vikas Publishing House Pvt. Ltd., New Delhi.
4. Mamoria C. B. & Gankar S. V. (2008), "Personnel Management", Himalaya Publishing House, Mumbai.
5. Nawal Mallika (2012), "Business Communication", Cengage Learning, Delhi.
6. Rajendra Pal & Korlahalli (2007), "Essentials of Business Communication", Sultan Chand & Sons, New Delhi.
7. Sharma R. C. & Krishan Mohan, "Business Correspondence & Report Writing", Tata McGraw Hill Publishing Co. Ltd.
8. Sinha K. K. (2003), "Business Communication", Galgotia Publishing Company, New Delhi.
9. Sinha K. K. (2008), "Business Communication", Galgotia Publishing Company, New Delhi.
10. Vasishth Neeru & Rajput Namita (2006), "Business Communication", Kitab Mahal, Allahabad.

Assessment Pattern

Internal Assessment (Term End Examination)	:	20 Marks
Practical Examination	:	20 Marks
Annual Examination	:	<u>60 Marks</u>
Total Marks	:	<u>100 Marks</u>

Question Paper Pattern

Term End Examination

Q. 1: Answers in 20 Words: (Attempt any Seven) (Total 10 Questions)	:	14 Marks
Q. 2: Answer in 50 Words: (Attempt any Two) (Total 4 Questions)	:	08 Marks
Q. 3: Answer in 100 Words (Attempt any Three) (Total 5 Questions)	:	18 Marks
Q. 4: Answer in 500 Words (Attempt any One) (Total 2 Questions)	:	20 Marks

Annual Examination:

Q. 1: Term I Syllabus OR Q. 1: Term I Syllabus	:	16 Marks
Q. 2: Term I Syllabus OR Q. 2: Term I Syllabus	:	16 Marks
Q. 3: A: Term I Syllabus OR Q. 3: A: Term I Syllabus	:	08 Marks
Q. 3: B: Term II Syllabus OR Q. 3: B: Term II Syllabus	:	08 Marks
Q. 4: Term II Syllabus OR Q. 4: Term II Syllabus	:	16 Marks
Q. 5: Short Notes (Attempt any Four) (Total 6 Short Notes on Term II Syllabus)	:	16 Marks

Guidelines for completion of Practicals:

- 1) At least Four Practicals should be completed during the academic year by students in consultation with subject teacher.
- 2) Practical should be based on visit as well as library assignments.
- 3) A subject teacher has special privileges to make the allotment of practical topics.
- 4) Students should discuss with the subject teacher at the time of selection of practical topics.
- 5) If a student fails to complete minimum number of practicals, then the student shall not be eligible for appearing at the practical examination.

List of suggested Topics for Practicals:

Sr. No.	Topics
1	Analysis of Case Studies on Business Communication
2	Analysis of Posters/Pictures (Non-Verbal)
3	Barriers to Communication through Case Studies
4	Barriers to Listening through attending seminars/conferences/public meetings.
5	Drafting of Unsolicited/Solicited Job Application Letter with Bio-Data/Resume/CV
6	Collection & Drafting of various Business Letters
7	Group Discussions
8	Class Room Presentations on various Topics
9	Interview Skills
10	Use of Technology in Communication
11	Drafting of Memos
12	Drafting of Press Releases/Notes
13	Drafting of Office Orders
14	Drafting of Office Circulars
15	Any other topics to be suggested by the Subject Teachers

S.Y. B.Com.
Compulsory Paper
Subject Name :- Corporate Accounting
Course Code :- 202

Objectives:-

To enable the students to develop awareness about Corporate Accounting in conformity with the provisions of Companies Act and Accounting as per Indian Accounting Standards.

1. To make aware the students about the conceptual aspect of corporate accounting
2. To enable the students to develop skills for Computerized Accounting
3. To enable the students to develop skills about accounting standards

Term – I

Unit	Topic and Contents	No. of Lectures
1.	Accounting Standards:- Detailed Study of Accounting Standards 5, 6, 10, 14, 21 with Practical Examples numerical case studies, Application nature.	08
2.	Company Final Accounts:- Preparation of Final Accounts- Forms and contents as per Provisions of Companies Act (As Amendment upto the beginning of the relevant academic year) As per Revised Schedule- VI	14
3.	Company Liquidation Accounts:- Meaning of Liquidation- Modes of winding up – (a) Preparation of Liquidator final statement of Account (b) Preparation of Statement of Affairs and Deficiency Account.	12
4.	Computerized Accounting Practices:- Conceptual background - (a) Inventory Accounting (b) Payroll Accounting (c) MIS Reports including Demonstration and Hands Experience.	14
Total		48

Term – II

Unit	Topic and Contents	No. of Lectures
5.	Accounting for Amalgamation, Absorption and External Reconstruction of Companies:- Meaning- Vendor and Purchasing Companies- Purchase Consideration- Accounting entries- and Preparation of Balance Sheet after Amalgamation, Absorption and External Reconstruction.	14
6.	Accounting for Internal Reconstruction:- Meaning- Alteration of Share Capital, Reduction of Share Capital-Accounting Entries and preparation of Balance Sheet After Internal Reconstruction	10
7.	Holding Company Account:-	14

	Preparation of consolidated Balance sheet of Holding Company with one subsidiary only. Adjustment of inter company transactions, unrealized profit of stock.	
8.	Valuations of Shares:- Concept of Valuation, Need for Valuation, Special Factors affecting Valuation of Shares, Methods of Valuation - (a) Net Assets Method, (b) Yield Basis Method, (c) Fair Value Method.	10
	Total	48

Notes:-

1. Question Paper for Termend and Annual Examination should consist of :
 - Theory Questions :- 30%
 - Problems :- 70%
2. In the Question Paper of Annual Examination, the weightage to the syllabus should be as follows:
 - i) 40% on the total syllabus of the First Term.
 - ii) 60% on the total syllabus of the Second Term.
3. Colleges are required to use only licensed copy of software.

Recommended Books:-

1. Advanced Accounts: By M.C. Shukla & S.P. Grewal (S.Chand & Co. Ltd.)
2. Advanced Accountancy: By S.P. Jain & K.N. Narang (Kalyani Publishers)
3. Advanced Accountancy: By R.L.Gupta & M. Radhaswamy (Sultan Chand & Sons)
- 4 Company Accounts: By S.P. Jain & K.L. Narang
- 5 Advanced Accounts: By Paul Sr.
- 6 Corporate Accounting: By Dr. S. N. Maheshwari & S.K. Maheshwari
- 7 Corporate Accounting: By Mukharji & Hanif
8. Corporate Accounting: By Dr. K. N. Jagtap, Dr. S. D. Zagade, Dr. H. M. Jare
9. Accounting Standard: By D. S. Rawat.
10. Accounting Standards –as issued by Institute of Chartered Accountants of India.

Journals:-

1. The Chartered Accountant : Journal of the Institute of Chartered Accountants of India.
2. The Accounting World : ICFAI Hyderabad
3. Journal of Accounting & Finance : Accounting Research Association of Jaipur.

S.Y. B.Com.
Compulsory Paper
Subject Name -: Business Economics (Macro)
Course Code -: 203

Objectives:

1. The objective of the course is to familiarize the students the basic concept of Macro Economics and application.
2. To Study the behavior of the economy as a whole.
3. To Study the relationship among broad aggregates.
4. To apply economic reasoning to problems of the economy.

Term – I		
Sr. No	Topic	No. of Lectures
UNIT- 1	<p><u>Basic Concepts of macro Economics</u> 1.1 Meaning of Macro Economics 1.2 Nature and Scope of Macro Economics 1.3 Significance and limitations of Macro Economics 1.4 Difference between Micro and Macro Economics</p>	08
UNIT- 2	<p><u>National Income</u> 2.1 Meaning & Importance of National Income 2.2 Concept - a) Gross National Product (GNP) b) Net National Product (NNP) c) Income at Factor cost or National Income at Factor Prices d) Per Capita Income e) Personal Income (PI) f) Disposable Income(DI) 2.3 Measurement of National Income – Circular Flow of Income-Two sector model 2.4 Difficulties in Measurement of National Income</p>	14
UNIT- 3	<p><u>Money</u> 3.1 Meaning and functions of Money 3.2 Demand for Money – Classical and Keynesian Approach 3.3 Supply of Money a) Role of Central Bank – Credit Control- Quantitative and Qualitative b) Reserve Bank of India’s New Money Measures 3.4 Role of Commercial Banks – Process of Multiple Credit Creation and its limitations</p>	12
UNIT- 4	<p><u>Value of Money</u> 4.1 Meaning & Concept of Value of Money 4.2 Quantity Theory of Money 4.3 Cash Balance approach – Cambridge Equation - Pigou, Marshall, Keynes 4.4 Milton Friedman’s Approach 4.5 Difference between Quantity Theory and Cash Balance Approach</p>	14

	Theory	
Term - II		
UNIT- 5	<u>Inflation and Deflation</u> 5.1 Inflation and Deflation – Meaning, Causes and effects 5.2 Demand Pull and cost Push inflation 5.3 Inflationary Gap 5.4 Philips Curve – Supply side Economics 5.5 Stagflation	10
UNIT- 6	<u>Trade Cycle -</u> 6.1 Meaning, Definition and features of Trade Cycle 6.2 Phases of Trade Cycle 6.3 Policy for control of Trade Cycle – Monetary and Fiscal Measures	12
UNIT- 7	<u>Theories of Output and Employment</u> 7.1 Classical Theories of Employment – Says , Pigou , Fisher 7.2 Keynesian Criticism on Classical Theories of Employment 7.3 Keynesian Theory of Employment	12
UNIT-8	<u>Public Finance</u> 8.1 Meaning, Nature and Scope of Public Finance 8.2 Principle of Maximum Social advantage-Dr. Dalton’s Approach 8.3 Public Revenue and Expenditure 8.4 Types of Taxation 8.5 Principles of Taxation 8.6 Effects of Taxation 8.7 Causes of increasing Public Expenditure	14

Basic Reading List

1. Ackey, G (1976) Macro Economics Theory and Policy, Macmillan Publishing Company, New York
2. Ahuja H. L. (2002) Macroeconomics Theory and Policy, Chand and Co. Ltd New Delhi.
3. D’souza Errol (2008) Macroeconomics : Person Publication, New Delhi.
4. Gupta S.B. (1994) Monetary Economics, S. Chand and Co. Delhi
5. Jingan M.L. (2002) Macro Economic Theory, Vrinda Publication, Delhi
6. Vaish M. C. (2002) Macro Economic Theory, Vikas Publishing House, N. Delhi
7. Shapiro E (1996) Macro Economic Analysis; Galgotia Publication, New Delhi

ADDITIONAL READING LIST

1. Dillard, D. (1960), The Economics of John Maynard Keynes, Crosby Lockwood and Sons, London.
2. Day A.C.L. (1960) Outline of Monetary Economics, Oxford University Press, Oxford
3. Higgins, B. (1963), Economic Development: Principles, Problems and Policies, Central Book Depot, Allahbad.
4. Keynes, J.M. (1936), The General Theory of Employment, Interest and Money, Macmillan, London.
5. Kindleberger, C.P. (1958), Economic Development, McGraw-Hill Book Company, New York.
6. Lucas, R. (1981), Studies in Business Cycle Theory, MIT Press, Cambridge, Massachusetts.

S.Y. B.Com.
Compulsory Paper
Subject Name -: Business Management
Course Code -: 204

Objective:

1. To provide basic knowledge & understanding about business management concept.
2. To provide an understanding about various functions of management.

UNIT NO	CHAPTER	PERIODS
	TERM-I	
Unit –I	OVERVIEW OF MANAGEMENT Meaning, Definition, Management: Is it Science, Art or profession? Characteristics of Professional Management. The need of Management Study. Process of Management, Level Of Management, Managerial Skills, Challenges before management , Brief Review of Management Thought with reference to FW Taylor & Henry Fayol	12
Unit –II	PLANNING & DECISION MAKING. Planning-Meaning, Definition, Nature, Importance, Forms, Types Of Planning, Steps in Planning, Limitations Of Planning. Forecasting-Meaning & Techniques. Decision Making- Meaning, Types Of Decisions & Steps In Decision Making.	12
Unit III	ORGANIZATION & STAFFING Meaning, Process & Principles, Departmentalization, Organization Structure, Authority and Responsibility, Delegation of authority, Difficulties in delegation of Authority, Centralization verses Decentralization, Team Work. Staffing-Meaning, Need & Importance of Staffing, Recruitment-Sources and Methods of Recruitment.	12
Unit IV	DIRECTION & COMMUNICATION Direction- Meaning, Elements, Principles, Techniques & importance.. Communication-Meaning, Types, Process of Communication & importance of effective Communication. Barriers to Communication.	12
	Total	48
	TERM-II	
UNIT-V	MOTIVATION Meaning, importance, Theories of motivation, Maslow’s Need Hierarchy Theory, Herzberg’s Two factors Theory, Douglas Mc Gregor’s Theory of X & Y & Ouchi’Theory Z. McClelland’s Theory.	12
UNIT-VI	LEADERSHIP Meaning, Importance, Qualities & Functions of a Leader, Leadership Styles for Effective Management .Contribution of Mahatma Gandhi, Dr. Babasaheb Ambedkar & Pandit Jawaharlal Neharu	12

Unit- VII	CO-ORDINATION AND CONTROL Meaning and Need , Techniques of establishing Co-ordination, difficulties in establishing co-ordination, Control-Need, steps in the process of control & Techniques.	12
Unit-VIII	RECENT TRENDS IN BUSINESS MANAGEMENT Business Ethics, Corporate Social Responsibility, Corporate Governance, Disaster Management, Management of Change	12
	Total	48

Recommended Books:

1. Principles of Management - Koontz & O'Donnel
2. The Management Process - R S Davar
3. Essentials of Management - Koontz & O' Donnel Tralei McGraw Hill Publishing House
4. Business Administration - Mritunjoy Banerjee
5. Principles & Practice - T N Chhabra, Dhanapat Rai & Co.of Management.
6. Management – LM .Prasad.
7. Super Highway: Bill Gates Foundation
8. Makers of Modern India - NBT Publishers
9. Indian Business leaders

S.Y. B.Com.
Compulsory Paper
Subject Name -: Elements of Company Law.
Course Code -: 205

Objectives:

- 1) To impart students with the knowledge of fundamentals of Company Law.
- 2) To update the knowledge of provisions of the Companies Act of 2013.
- 3) To apprise the students of new concepts involving in company law regime.
- 4) To acquaint the students with the duties and responsibilities of Key Managerial Personnel.
- 5) To impart students the provisions and procedures under company law.

Term – I		
Sr. No.	Topic	Lectures
Unit 1	<p>Introduction to the New Act & Concept of Companies:</p> <p>1.1. Background and Salient Features of the Act of 2013, Overview of the changes introduced by the Act of 2013;</p> <p>1.2. Nature and types of Companies, Definitions and important features of a Company- Distinction between a company and a partnership - Lifting or Piercing the Corporate Veil</p> <p>1.3. Types of Companies based on various criteria including one man company, dormant company, sick and small company, associate company.</p> <p>1.4. Distinction between private and public company (Advantages, Disadvantages and privileges of both the companies) - Conversion of a private company into a public company - Conversion of a public company into a private company.</p>	13
Unit 2	<p>Formation and Incorporation of a Company:</p> <p>2.1. Stages in the Formation and Incorporation.</p> <p style="padding-left: 20px;">2.1.1. Promotion: Meaning of the term ‘Promoter’ / Promoter Group - Legal Position of Promoters, Pre-incorporation contracts.</p> <p style="padding-left: 20px;">2.1.2. Registration/ Incorporation of a company : - Procedure, Documents to be filed with ROC. Certificate of Incorporation- Effects of Certificate of Registration.</p> <p style="padding-left: 20px;">2.1.3. Floatation/ Raising of capital.</p> <p style="padding-left: 20px;">2.1.4. Commencement of business.</p>	8
Unit 3	<p>Documents relating to Incorporation and Raising of Capital:</p> <p>3.1 Memorandum of Association: Meaning and importance- Form and contents- Alteration of memorandum.</p> <p>3.2 Articles of Association: Meaning- Relationship of and distinction between Memorandum of association and Articles of association- Contents and form of Articles- Alteration of articles- Doctrine of constructive notice- Doctrine of Indoor Management.</p> <p>3.3 Prospectus: Meaning and Definition- Contents- Abridged form of</p>	07

	prospectus- Statutory requirements in relation to prospectus- Deemed prospectus- Shelf prospectus - Statement in lieu of prospectus- Mis-statement in a prospectus and Liabilities for Mis-statement.	
Unit 4	Capital of the Company 4.1 Various Modes for Raising of Share Capital including private placement, public issue, rights issue, bonus shares. 4.2 ESOS, Sweat Equity Shares, Buy-back of shares. 4.3 Allotment of Shares: Meaning- - Statutory provisions for allotment, improper and irregular allotment- Consequences of irregular allotment. 4.4 Calls On Shares: Meaning- Requisites of a valid call, Calls in advance 4.5 Share Certificates: Meaning, Provisions regarding issue of share certificates - Duplicate Share Certificate. 4.6 Share Capital – Meaning, Structure (Kinds) – Concept of Securities – Definition, Nature and Kinds of Shares.	14
Unit 5	Forfeiture, Surrender & Transfer of Shares 5.1 Forfeiture and Surrender of Shares: Meaning of forfeiture of shares: - Conditions/Rules of valid forfeiture- Effect of forfeiture- Re-issue of forfeited shares- Annulment of forfeiture- 5.2 Surrender of shares 5.3 Transfer and transmission of shares - meaning and procedure distinction between transfer and transmission 5.4 Nomination of shares	6
	Term – II	
Sr. No.	TOPIC	Lectures
Unit 6	E-Governance and E-Filing: 6.1 Introduction- Meaning of E-Governance 6.2 Advantages of E-Governance, 6.3 Basic understanding of MCA Portal 6.4 E-filing (Ss. 397 to 402), DIN-Directors Identification Number (Ss. 153-159)	06
Unit 7	Management of Company: 7.1 Board of Directors: Definition, Powers, Restrictions, Prohibition on Board. (Ss. 179 to 183) 7.2 Director: Meaning and Legal position of directors. 7.3 Types of Directors – Types including Executive, Non-Executive, Independent, Additional, Alternate, Interested, Nominee Director, Related Party Transactions (Ss. 188) 7.4 Appointment of Directors, Qualifications and Disqualifications. 7.5 Powers, Duties, Liabilities of Directors, Remedies for Breach of Duties. 7.6 Loans to Directors (S. 185), Remuneration of Directors	10
Unit 8	Key Managerial Personnel (KMP) 8.1 Meaning, Definition and Appointments of Managing Director,	10

	<p>Whole Time Director, Manager, Company Secretary Term of office/ Tenure of appointment, Remuneration –</p> <p>8.2 Distinction between Managing Director, Manager and Whole Time Director - Role (Powers, Functions of above KMP)</p> <p>8.3 Corporate Social Responsibility (CSR) [U/S 135] – Concept who is Accountable, CSR Committee, Activities under CSR,</p> <p>8.4 Role of Board of Directors.</p> <p>8.5 Prevention of Oppression and Mismanagement (Ss. 241 to 246)</p>	
Unit 9	<p>Company Meetings:</p> <p>9.1 Board Meeting – Meaning and Kinds</p> <p>9.2 Conduct of Meetings - Formalities of valid meeting [Provisions regarding agenda, notice, quorum, proxies, voting, resolutions (procedure and kinds) minutes, filing of resolutions, Virtual Meeting]</p> <p>9.3 Meeting of Share Holders General Body Meetings, Types of Meetings A. Annual General Meeting (AGM), Ss. 96 to 99 B. Extraordinary General Meeting (EOGM) – S. 100</p> <p>9.4 Provisions regarding convening, constitution, conducting of General Meetings contained in Ss. 101 to 114</p>	12
Unit 10	<p>10.1 Revival and Re-habilitation of Sick Companies (S. 253-269)</p> <p>10.2 Compromises, Arrangements and Amalgamation: Concept and Purposes of Compromises, Arrangements, Amalgamation, Reconstruction – Fine distinction between these terms.:</p> <p>10.3 Winding –up: Meaning of winding-up, Dissolution of company, Conceptual understanding of winding-up by the Tribunal, Compulsory winding-up, Members’ voluntary winding-up, Creditors’ voluntary winding-up</p>	10

Recommended Books
<ol style="list-style-type: none"> 1) Bharat’s – Companies Act, 2013 with comments, Edited by: Ravi Puliani, Advocate Mahesh Puliani, Bharat Law House Pvt. Ltd., New Delhi, 19th Edition, 2013. 2) Introduction to Company Law, Karn Gupta, Publication: LexisNexis, 2013, Gurgaon, Haryana, India. 3) The Companies Act, 2013. With notes to Legislative Clauses. 2014 Edition. Corporate Professionals – where excellence is Law, CCH – a Wolters Kluwer business. Wolters Kluwer (India) Pvt. Ltd., DLF – Cyber City, Gurgaon, Haryana (India) 4) Insights into the New Company Law – PrachiManekar LexisNexis, Gurgaon, Haryana, India, 2013. 5) Taxman’s, Company Law Ready Reckoner, V.S. Datey, Printed at – Tan Prints (India) Pvt. Ltd. Jhajjar, Haryana, India., 13th September, 2013. 6) Analysis of Companies Act, 2013, Corporate Professionals – where excellence is Law., CCH – a Wolterskluwer business., Corporate Professionals India Pvt. Ltd., New Delhi, India., Published by – Wolters Kluwer (India) Pvt. Ltd., 2013.

S.Y. B.Com.
Business Administration Special Paper I
Subject Name -: Business Administration
Course Code -: 206 – A.

Objectives:

1. To provide basic knowledge about various forms of business organizations
2. To acquaint the students about business environment and its implications thereon.
3. To aware them with the recent trends in business

UNIT NO	CHAPTER	PERIODS
TERM-I		
UNIT-I	BUSINESS ADMINISTRATION CONCEPTS Business - Definition, Characteristics, scope & Objectives of business- Economic & Social perspectives . Commerce- Meaning, Concept. Trade & Aids to trade- Meaning & Definition of the Terms: Administration, Management and Organization. Functions of Administration	12
UNIT-II	FORMS OF BUSINESS ORGANIZATION Sole Proprietorship, Partnership Firm, Limited Liability Partnership, Joint Ventures, Joint Stock Company, Co-operative Society- features, Merits & Limitations. Non Profit joint Stock Company under section 25 of the Companies Act Suitability of a form of organization- Factors determining the suitability of form of Organisation	12
UNIT III	BUSINESS ENVIRONMENT Meaning, Constituents of business environment-Economic, International, Social, Legal, Cultural, Educational, Political, Technological & Natural. Interaction of business & environmental forces. Social Responsibilities	12
UNIT IV	BUSINESS PROMOTION Business Unit- Promotion: Concept of promotion, stages in business promotion, Factors affecting location & Size, Present trends in location, size of business unit. Role of Govt in the promotion of SEZ	12
Total		48
TERM-II		
UNIT- V	LEGAL ASPECTS Compliance of legal requirements in promoting business unit, Licensing, Registration, Filing returns & other documents. Important legal provisions governing promotion & establishment of unit.	12
UNIT-VI	PRODUCTIVITY Meaning, Importance & measurement of productivity. Factors affecting productivity, techniques, Measures to boost productivity, Role of National Productivity Council- Product Quality Control ISO-9000, 14000, Quality Circles	12
UNIT-VII	RECENT TRENDS IN BUSINESS MANAGEMENT Liberalisation, Privatization, Globalization -meaning, concept –implications & consequences, SEZ, BPO, KPO and LPO .Public Private Partnership .MKCL	12

UNIT-VIII	INDUSTRIAL SICKNESS Meaning, definition, symptoms, causes & Consequences of industrial sickness. Role of Government in prevention of industrial sickness. Role of BIFR.	12
	Total	48

Recommended Books

1. Modern Business Organization & Management N. Mishra Allied Publishers – Bombay
2. Essentials of Business Administration K. Aswathappa – Himalaya Publications
3. Business Administration :S.C.Saxena – Sahitya Bhavan Agra
4. The Administrative Process :Stephen Robbins -
5. Business Organization
6. Industrial Administration & Management: J Batty McDonald
7. MKCL annual Report

S.Y. B.Com.
Banking & Finance Special Paper I
Subject Name -: Indian Banking System - I
Course Code -: 206 – B.

Objectives:

1. To create the awareness among the students of Indian banking system.
2. To enable students to understand the reforms and other developments in the Indian Banking
3. To provide students insight into the functions and role of Reserve Bank of India.

Term – I		
Sr. No	Topic	No. of Lectures
UNIT 1	Structure and Role of Indian Banking System: Structure of Indian Banking System Central bank - Commercial banks - Cooperative banks – Developmental Banks- Regional Rural Banks - Local Area Banks Difference between scheduled and non scheduled bank Role of banking system in the economic growth and development	12
UNIT 2	Private sector banks: A) Private sector banks in India: Their progress and performance after Banking Sector Reforms B) Foreign banks in India: Their problems and prospects of Foreign Banks Regulation of Foreign banks in India	12
UNIT 3	Nationalized banks: Social control over banks, Nationalization of banks - Arguments for and against nationalization, Objectives of nationalization, Progress of nationalized banks pertaining to branch expansion, deposit mobilization, credit development and priority sector lending: Lead Bank Scheme,	12
UNIT 4	State Bank of India Evolution of State Bank of India, organization and management of State Bank of India, Subsidiary Banks to State Bank of India. Role of State Bank of India : As an agent of the RBI, as a commercial bank, its role in industrial finance, in foreign exchange business, in agricultural finance and rural development, and in assisting weaker Sections of the Society Merger of SBI Subsidiaries.	12
	Total Period	48
Term II		
UNIT 5	Regional Rural Banks and National Bank for Agricultural and Rural Development (NABARD) : A) Reasons for establishment of Regional Rural Banks (RRBs), Meaning of RRBs, Difference between RRBs and Commercial banks, Objectives of RRBs, Organization and Management of RRBs, Functions of RRBs, Progress, performance and problems of RRBs, Consolidation of RRB`s B) National Bank for Agricultural and Rural Development (NABARD): Objectives, Functions and Performance	12
UNIT 6	Cooperative Credit System :	12

	<p>A) Principles of cooperation, Evolution of cooperative credit system. Meaning, objectives, organization, functions, progress and problems of:</p> <ol style="list-style-type: none"> 1. Primary Agricultural Cooperative Credit societies, 2. District Central Cooperative banks, 3. State Cooperative Banks <p>B) Urban Cooperative Credit Societies C) Urban Cooperative Banks</p>	
UNIT 7	<p>Reserve Bank of India (RBI) : Evolution of the Reserve Bank of India, Organization and Management of the RBI</p> <p>A) Functions of the RBI: Issue and Management of currency Banker to the government Bankers' bank: lender of the last resort, central clearance Supervision of banking system, controller of credit-Quantitative and Quantitative methods of credit control, Custodian of foreign exchange reserves Collections and furnishing of credit information Agricultural finance, Export finance, Industrial finance</p> <p>B) Changing role of RBI: Promotional role, Development role & Super regulation work.</p>	12
UNIT 8	<p>Banking Sector Reforms: Rationale and objectives of reforms, Problems of nationalized banks</p> <p>A) Recommendations of the Narasimham Committee (I) Reforms of the committee pertaining to- Deregulation of interest rate, CRR (Cash Reserve Ratio), SLR (Statutory Liquidity Ratio), CD Ratio- Credit Deposit Ratio Interest rate structure, Directed credit programme, Income recognition, Asset classification, Capital adequacy norms, Provisioning, Redefining of the NPAs Management of Non Performing Assets (NPAs), Debt Recovery Tribunals,</p> <p>B) Recommendations of the Narasimham Committee (II) Consolidation of banking system, Directed credit programme, Revision in the Capital adequacy</p> <p>C) Financial Inclusion: Role of Micro Finance – Development of Self Help Groups</p>	12
	Total Period	48

Recommended Books:

1. Functions and Working of the RBI: Reserve Bank of India Publications.
2. Financial Sector Reforms and India's Economic Development: N.A.Majumdar
3. Central Banking and Economic Development: Vasant Desai
4. Monetary Economics: S.B. Gupta
5. Banking in India - S. Panandikar
6. Banking: S.N. Maheshwari
7. Report on Trends and Progress of Banking in India: Reserve Bank of India Publication.
8. Indian Banking System (भारतीय बँक व्यवसाय प्रणाली) - Prin. Dr. B. R. Sangle
9. Indian Banking System (भारतीय बँक व्यवसाय प्रणाली) - Prin. Dr. B. R. Sangle,
Dr. Murtadak, Dr.M. U. Mulani, Dr. T. N. Salve
10. Annual Reports of Banks
11. Indian banking system - Dr. Rita Swami
12. Indian Banking System - Dr. B.R. Sangle, Dr. G.T. Sangle, Dr. Kayande Patil and
Prof. N.C. Pawar
13. Indian Banking System - Prof. S.V. Joshi, Dr. C.P. Rodrigues and Prof. Azhar Khan

S.Y. B.Com.
Business Laws & Practices Special Paper I
Subject Name -: Business Laws & Practices.
Course Code -: 206 – C.

Objectives –

- 1) To impart the students with the knowledge and understanding important Business Laws.
- 2) To acquaint the students with Laws of Insurance, Life Insurance, Marine Insurance, Fire and other insurance.

Sr. No.	Topic	No. of Lectures
Term – I		
Unit - 1	The Maharashtra Agricultural Produce Marketing (Regulation) Act, 1963 –	12
	Background, Meaning, Definition –	
	Agricultural Produce, Agriculturist, Broker, Buyer, bye-laws, Commission Agent, Director, Coolee, Local Authority, Market Area, Market Committee, Processor, Secretary, Retail sales, State Marketing Board. Agriculture Produce, Marketing (Clause 6 to 10). State Agricultural Produce Marketing Board (Clause 39 A to 39 O) Amalgamation of division of market committees office and servants of market committee.	
Unit - 2	The Law of Insurance -	12
	Introduction, Meaning & Characteristics of Insurance, Importance of Insurance, Basic Principles of General Insurance, Contract of Insurance, Type of Insurance. Basic Terms – Insured, Insurer, Premium, Policy subject matter of Insurance, Claim, Proposal. Insurance Interest. Double Insurance and Reinsurance.	
Unit - 3	Life Insurance -	12
	Meaning, Definition of Life Insurance, Features of Life Insurance, Importance of life Insurance. Basic Principles of Life Insurance. Advantages of Life Insurance, Type of Life Insurance Policy, Procedure of Life Insurance Policy. Settlement of Claims of Life Insurance of Policy, Nomination of Policy. LIC- Object, Constitution & Functions, Challenges before LIC, Social Responsibility of LIC.	
Unit - 4	Fire Insurance -	12
	Meaning of Fire Insurance, Definition of Fire Insurance, Types of Fire Insurance Policies, Basic Principles in Fire Insurance Policies, Settlement of Claims of Fire Insurance, Difference between Life Insurance & Fire Insurance, Private Insurance Companies in India, Social Corporate Responsibilities of Private Insurance Companies.	

Term - II		
Sr. No.	Topic	No. of Lectures
Unit - 5	Marine Insurance & Other Insurance – Meaning, Definitions, Type of Marine Insurance Policies, Terms in Marine Insurance Policy. Difference between Fire Insurance & Marine Insurance, Difference between Life Insurance & Marine Insurance. Contract of Fire Insurance, Motor Insurance Policy. Theft & Burglary Insurance Personal Accident Insurance, Rural Insurance in India.	12
Unit - 6	Maharashtra Co-operative Societies Act, 1960 Definition and Features of a Co-operative Society. Types of Co-operative Societies. Restriction on the society - Registration, Cancellation of Registration and De-registration of a Society. Bye Laws and Amendments of bye-laws.	12
Unit - 7	The Industrial Dispute Act, 1947 (Section 1 to 7, 22 to 29) Introduction and Definitions, Machinery for Settlement of Disputes, Strikes, Lockout, Layoff, Retrenchment, Closure and Re-starting of Undertaking.	12
Unit - 8	Partnership Act, 1952 <ul style="list-style-type: none"> • Meaning of Partnership, Features of Partnership • Registration & Formation of Partnership. • Kinds of Partners. • Rights, Duties and Liabilities of a Partner. • Reconstitution of Partnership Firm. • Incoming Partners. • Outing Partners. • Dissolution of a Partnership Firm. 	12

Recommended Books		
References –		
1. Labour and Industrial Laws	-	M.N. Mishra central Publications, Allahabad
2. Business Laws	-	Kuchhal M.C.
3. Industrial Law	-	P.L. Malir
4. Business Law	-	Avtar Sing
5. Mercantile Law	-	P.L. Ma...
6. Business Law	-	S.D. Geet and M.S. Patil

S.Y. B.Com.

Co-operation and Rural Development Special Paper I

Subject Name -: Co-operation and Rural Development.

Course Code -: 206 – D.

Objectives:-

1. To acquaint students with the Concept of Co-operation.
2. To acquaint students with Co-operative legislation.
3. To create awareness regarding the role of State Govt. in development of Co-operative sector in Maharashtra.
4. To acquaint students with the role of Social reformers in rural development .
5. To understand the role of “Panchayat Raj “ in rural development.
6. To make the students aware about Globalization and its effects on rural development

Sr. No.	Topic	No- of Lectures
Unit 1	Co-operative Legislation in India 1.1 History of Co-operative Legislation 1.2 Co-operative Societies Act-1904, Objectives and Features 1.3 Co-operative Societies Act-1912, Objectives and Features 1.4 Bombay Provisional Co-operative Societies Act 1925, Main Provisions 1.5 Benefits of Co-operative Legislations	12
Unit 2	Multi-state Co-operative Societies Act 2.1 History, need and objectives 2.2 Registration of Societies 2.3 Bye- laws of Co-operative societies 2.4 Management of Co-operative Societies 2.5 Role of Central Registrar	12
Unit 3	Maharashtra State Co-operative Societies Act 1960 3.1 Maharashtra Co-operative Societies Act 1960 amended up to August 2013 –Provisions regarding a) Registration of Co-operative Societies b) Membership of Co-operative Societies c) Privileges and Duties of Co-operative Societies d) Management of Co-operative Societies e) Supervision of Co-operative Societies f) Audit of Co-operative Societies g) Role of Registrar for Co-operative Societies of Maharashtra State	12
Unit 4	Functions, Progress and Problems of Co-operatives 4.1 Agriculture Credit through Co-operatives a) Primary Agriculture Credit Societies(PACS) b) District Central Co-operative Banks c) State Co-operative Bank 4.2 Co-operative Sugar Factories 4.3 Dairy Co-operatives 4.4 Non Agricultural Credit Co-operatives 4.5 Urban Co-operative Banks 4.6 Housing Co-operative Societies 4.7 Consumer Co-operatives	12

Term – II		
Unit 5	Rural Development 5.1 Definition, Meaning, Scope and Objectives 5.2 Significance of Rural Development 5.3 Role of Co-operative movement in Rural Development of Maharashtra 5.4 Approaches of Rural Development a) Individual Approaches b) Group Approaches c) Mass Approach	12
Unit 6	Role of Social Reformers in Rural Development . (Thought & Work) 6.1 Mahatma Jotiba Phule 6.2 Chhatrapati Shahu Maharaj 6.3 Mahatma Gandhi. 6.4 Dr. Babasaheb Ambedkar. 6.5 Karmaveer Bhaurao Patil 6.6 Dr. Dhananjayrao Gadgil. 6.7 Dr. Panjabrao Deshmukh	12
Unit 7	Rural Development and Panchayat Raj System 7.1 Concept and Structure of Panchayat Raj 7.2 Importance of Panchayat Raj System 7.3 Important Provisions of Panchayat Raj Act 7.4 Effects of Panchayat Raj System on Rural Development 7.5 Limitations of Panchayat Raj	12
Unit 8	a) Rural Development through Peoples Participation 8.1 Concept of Peoples Participation 8.2 Importance of Peoples Participation 8.3 Mahatma Gandhi National Rural Employment Guarantee Scheme 8.4 Development Strategy of Model Villages	06
	b) Globalization and Rural Development 8.5 Concept of Globalization 8.6 Merits and Demerits of Globalization 8.7 Opportunities of Globalization for Rural Development 8.8 Effects of Globalization on Rural Development	06

Recommended Books :

- 1) G.S.Kamat –Cases in Co-operative management.
- 2) K.K.Taimani- Co-operative Organization and Management.
- 3) G.S.Kamat – New Dimensions of Co-operative Management.
- 4) Vasant Desai – Fundamentals of Rural Development.
- 5) V.M.Dandekar and Rath – Poverty in India.
- 6) Dr. P.R.Dubhashi – Rural Development and Administration in India.
- 7) V.Reddy – Rural Development in India.
- 8) S.K. Gopal – Co-operative Farming in India.
- 9) B. Mukharji – Community Development.
- 10) I.C.A State and C-operative Movement.

S.Y. B.Com.
Cost and Works Accounting Special Paper I
Subject Name -: Cost and Works Accounting.
Course Code -: 206 – E.

Objectives:

To Impart The Knowledge Of:

1. Basic Cost concepts.
2. Elements of cost.
3. Ascertainment of Material and Labour Cost.

SR. NO.	TOPIC	LECTURES
Unit 1	Basics Of Cost Accounting	
1.1	Concept of Cost, Costing, Cost Accounting and Cost	16
1.2	Accountancy.	
1.3	Limitations of Financial Accounting.	
1.4	Origin of Costing.	
1.5	Objectives of Costing.	
1.6	Advantages & Limitations of Costing.	
1.7	Difference Between Financial Accounting and Cost Accounting. Cost Units and Cost Center.	
Unit 2	Elements Of Cost	
2.1	Material, Labour and other Expenses.	16
2.2	Classification of Costs.	
2.3	Preparation of Cost Sheet, Quotation, Tenders.	
Unit 3	Material Control	
3.1	Need and Essentials of Material Control.	16
3.2	Functions of Purchase Department.	
3.3	Purchase Procedure.	
3.4	Purchase Documentation.	
3.5	Stock Levels.	
3.6	Economic Order Quantity. (EOQ)	

Term – II

SR.NO.	TOPIC	LECTURES
Unit 4	Material Accounting	
4.1	Stores Location and Layout.	16
4.2	Types of Stores Organization.	
4.3	Classification and Codification of Material.	
4.4	<u>Stores and Material Records –</u> Bin Card, & Store Ledger etc.	
4.5	<u>Issue of Material and Pricing Methods of Issue of Material:-</u> (a) FIFO. (b) LIFO. (c) Simple Average Methods. (d) Weighted Average Methods.	
4.6	Stock valuation, Use of computer in store Accounting.	

Unit 5	Inventory Control	
5.1	Stock Taking, Periodic and Perpetual Method.	08
5.2	ABC Analysis.	
5.3	Inventory Ratios.	
Unit 6	Labour Cost, Remuneration And Incentives	
6.1	Records & Methods Of Time Keeping and Time Booking Study of New Methods.	12
6.2	<u>Methods Of Remuneration-</u> ❖ Time Rate System, ❖ Piece Rate system, ❖ Taylor's Differential Piece rate System.	
6.3	<u>Incentive Plan-</u> Halsay Premium Plan,	
6.4	❖ Rowan Premium Plan. ❖ Group Bonus Schemes.	
Unit 7	Other Aspects Of Labour	
7.1	Labour Turnover.	10
7.2	Job Analysis & Job Evaluation Key.	
7.3	Merit Rating.	
Unit 8	Direct Cost	
8.1	Concept and Illustrations.	02
		Total 48

Note-

Allocation of Marks

50% for Theory

50% for Practical Problem.

❖ **Teaching Methodology**

1. Class Room Lectures.
2. Guest Lectures.
3. Visit to Industries.
4. Group Discussion.
5. Collection of Records & Documents.

❖ **Recommended Books :**

1. S.P. Lyengar - Cost Accounting Principles and Practice, Sultan Chand , & Sons Accounting Taxman's, New Delhi.
2. M.N. Arora - Cost Accounting Principles and Practice Vikas Publishing House Pvt.Ltd. New Delhi.
3. S.N. Maheshwari and S.N.Mittal- Cost Accounting, Theory and Problems, Mahavir book Depot, New Delhi.

4. B.L. Lall and G.L. Sharma - Theory and Techniques of Cost Accounting. Himalaya Publishing House, New Delhi.
5. V.K. Saxena and Vashista - Cost Accounting – Text book. Sultan Chand and Sons – New Delhi
6. V.K. Saxena and Vashista - Cost Audit and Management Audit. Sultan Chand and Sons – New Delhi
7. Jain and Narang - Cost Accounting Principles and Practice. Kalyani Publishers
8. N.K. Prasad - Principles and Practice of Cost Accounting Book Syndicate Pvt. Ltd., Calcutta.
9. N.K. Prasad - Advanced Cost Accounting Syndicate Pvt Ltd., Calcutta.
10. R.K. Motwani - Practical Costing. Pointer Publisher, Jaipur
11. R.S.N. Pillai and V. Bhagavati - Cost Accounting.
12. Horne, Fraser and Datar - Cost Accounting and Managerial Emphasis.
13. Cost Accounting - Bhatta HSM, Himalaya Publication
14. Cost Accounting - Prabhu Dev, Himalaya Publication
15. Advanced Cost Accounting - Made Gowda, Himalaya Publication

Journals -

1. Cost Accounting Standards - The ICWA of India, Calcutta
2. Management Accountant - The ICWA of India, Calcutta

Website - icwajournal@hotmail.com

CD: -On Cost-Sheet Prepared by Asian Center for Research and Training, Pune.
Trimurti, 27B, Damle Complex, Hanuman Nagar, Senapati Bapat Road, Pune-16
director_acrtpune@yahoo.co.in

S.Y. B.Com.
Business Statistics Special Paper I
Subject Name -: Business Statistics.
Course Code -: 206 – F.

Objectives:

1. To understand and Master the concepts, techniques & applications of Statistical Methods and Operations Research.
2. To develop the skills of solving real life problems using Statistical Methods.
3. To make students to understand the art of applying statistical techniques to solve some real life problems.
4. To gain knowledge of Statistical Computations.

Sr. No.	Topic	No. of Lectures
Unit 1	Theory of Attributes (up to order three only): Introduction Classification, Notation, dichotomy, types of classes, Order of a class, dot operator to find relation between class frequency (up to order three, Fundamental set of class frequencies, Consistency up to three attributes, Independent and Association of two attributes, Yule's Coefficient of association, example and problems.	14
Unit 2	Multiple Regression, Multiple and Partial Correlation: Introduction, Multiple Regression, Statement of equation of plane of regression of X_1 on X_2 and X_3 , Standard Error of Estimate, Partial and Multiple Correlation, Advantages and limitations of multiple Correlation Analysis. example and problems	16
Unit 3	Vital Statistics : Introduction, Methods of collecting vital Statistics, Mortality rates : CDR, ASDR, STDR (direct method), Fertility rates: CBR, ASFR, TFR, GFR Population Growth rate: GRR and NRR, example and problems	10
Unit 4	Life Tables: Introduction, Construction of life table, functions (l_x , L_x , p_x , q_x , e_x , T_x) and their interpretation, Expectation of life, example and problems.	08
Term 2		
Unit 5	Time Series: Introduction, Definition, Components of Time Series, The Trend, Seasonal variation , Cyclical variation, Irregular variation, Methods of estimating Trends, Moving averages (with periods 3,4,5), Fitting of trend line and second degree curve, Exponential smoothing, Example and problems	14

Unit 6	Simplex Method: Definition of Linear programming problem , Canonical and standard form duality relation between primal and dual, example and problems on simplex method two iterations only, meaning of unbounded solution, basic feasible solution, alternate solution, degenerate solution	14
Unit 7	Transportation Problem (T.P). / optimization (only minimization): Introduction, balanced and unbalanced TP, Initial Basic Feasible Solution IBFS using NWCR, MMM, VAM, Optimal solution using MODI method. Example and problems.	14
Unit 8	Assignment Problem (A.P): Introduction, concept minimization and maximization, Hungarian method example and problems	06

Recommended Books :

1. S.P Gupta - Statistical Methods
2. S.C. Gupta - Fundamentals of Statistics
3. J.S Chandran - Statistics for Business and Economics
4. Dr. A.B. Rao - Quantitative Techniques for Business
5. Business Statistics - S. C. Gupta, Gupta Indra
6. Operation Research - V. K. Kapoor
7. Statistical Methods - S. P. Gupta

S.Y. B.Com.
Business Entrepreneurship Special Paper I
Subject Name -: Business Entrepreneurship.
Course Code -: 206 – G.

Objectives:

1. To create entrepreneurial awareness among the students.
2. To provide the conceptual background of types & patterns of Entrepreneurship
3. To develop Entrepreneurial competencies among students.

Term – I		
Sr.No.	Topic	No. of Lectures
<u>UNIT1</u>	<u>Entrepreneur & Entrepreneurship</u> Definition, meaning - functions of an entrepreneur - Need & importance of Entrepreneurship - Problem of unemployment - importance of wealth creation - Enterprise v/s Entrepreneurship - Self-employment v/s Entrepreneurship - Entrepreneurial Competencies - Behavioral pattern of an Entrepreneur - Entrepreneurial Motives - David C. McClelland's Theory of Need for Achievement & Kakinada Experiment	12
<u>UNIT2</u>	<u>Study of Biographies of Entrepreneurs (Co-operatives sector)</u> 1. Dr. Vitthalrao Vikhe Patil, Pravranagar 2. Karamveer Bhaurao Patil, Satara 3. Shree. Bhausahab Hire, Nashik 4. Sahkar Maharshi Bhausahab Santuji Thorat, Sangamner 5. Shree Ratnappa Kumbhar, Sangali 6. Shree Dhanjajrao Gadgil, Pune	12
<u>UNIT3</u>	<u>Creativity & Innovation</u> Creativity – meaning - Creativity Process - Techniques & tools of creativity Innovation: Meaning - Sources of innovation – Peter Drucker's Principles of innovation - Do's & Don'ts of innovation	12
<u>UNIT4</u>	<u>Business Ethics & Social Responsibility of Business</u> Business goals - Social responsibility - Business Ethics – Social responsibility towards their stakeholders: Investors – Owners – employees - Govt. & Society at large - Leadership by Example - Code of ethics - Ethical structure - Social Audit Brief introduction to corporate Governance	12

Term – II		
Sr. No.	Topic	No. of Lectures
<u>UNIT1</u>	<u>Group Entrepreneurship</u> Concept - meaning & significance - Individual Entrepreneurship v/s Group Entrepreneurship - Advantages & disadvantages of Group Entrepreneurship Self-Help group - Definition - meaning & Evolution - Nature - scope of – SHG - Administration functions & operation SHG's - Do's & Don'ts with suitable illustration of Self-Help group	12
<u>UNIT2</u>	<u>Various Entrepreneurial opportunities - Role of service sector in national Economy</u> Types of service ventures, Service - industry management, Success	12

	factors in service ventures - Opportunities to service industry in rural & urban areas Distinction between service industry & manufacturing industries.	
<u>UNIT3</u>	Franchising – Definition - meaning & Types - Advantages to the franchisee & franchisor - Franchisee Relationship Steps in starting franchisee - Cautions in franchising - Business process outsourcing	12
<u>UNIT4</u>	Challenges in Entrepreneurship Development Challenges-Social, Cultural, Educational, political, economical, International situation, Cross Cultural aspects Measures & Challenges of globalization & entrepreneurship development in India	12

Recommended Books :

1. Desai Vasant - “Dynamics of Entrepreneurial Development & Management”, Himalaya Publication House.
2. Hisrich Robert D. & Michael, ‘Entrepreneurship’, Tata McGraw Hill Publishing Company, New Delhi.
3. Chary S.N. “Business Guru speak”, Macmillan Business Books 2002
4. Drucker Peter-Innovation & Entrepreneurship Heinemann London (1985)
5. Piramal Gita-Business Legends – Penguin Book India (p.)Ltd.1998.
6. Gupta & Shrinivasan ‘Entrepreneurial Development’, Sultan Chand & Co.
7. Pandit Shrinivas- Thought Leaders- Tata McGraw Hill Publishing Company.
8. Devkar Yogiraj -‘Udyojakata’ Continental Publication,Pune.
9. Piramal Gita-‘Business Maharaje’ Tra.Ashok Jain,Mehata Publishing House,Pune.
10. Amrutghatha, Amey Prakashan, Pune. (Autobiography of Bhausahab Thorat)
11. Amrutmanthan , Amey Prakashan, Pune. (Autobiography of Bhausahab Thorat)

Journals :

1. ‘Journal of Entrepreneurship’, Entrepreneurship Development Institute of India,Ahmedabad.
2. Mahratta Chamber of Commerce, Industries & Agriculture, Pune’s Magazine – “Sampada”.
3. MCED’s –“Udyojak”.
4. “Vanijya Vishwa” ,The Poona Merchant Chamber’s Magazine.

VCD’s on ‘Entrepreneurship’ & ‘Motivation’ Produced by Asian Centre for Research & Training ‘Trimurti’,27/B,’Damle Bunglow’,Hanumannagar, Senapati Bapat Road,Pune 411016.

Email: director_acrt@yahoo.co.in,acrtpune@gmail.com

[www.http://sites.google.com/site/acrtpune](http://sites.google.com/site/acrtpune).

Practical’s : At least 4 practical’s should be completed during the academic year.

1. Interview with entrepreneur.
2. Case study of each entrepreneurs mentioned in syllabus (5).
3. Social Responsibility of business.
4. Visit to industry.
5. Social audit.
6. Business Ethics.
7. S H G
8. Group entrepreneurship.
9. Franchising.
10. Information about service industry.

S.Y. B.Com.
Marketing Management Special Paper I
Subject Name -: Marketing Management.
Course Code -: 206 – H.

Objectives:-

- To orient the students recent trends in marketing management
- To create awareness about marketing of eco friendly products in the society through students
- To inculcate knowledge of various aspects of marketing management through practical approach
- To acquaint the students with the use of E-Commerce in competitive environment
- To help the students understand the influences of marketing management on consumer behavior

FIRST TERM

Unit No.	Unit Details	Lectures
1.	Elements of Marketing Management: Meaning, Nature and Scope of Marketing Management - Components of Marketing Management - Marketing Management Philosophy - Marketing Characteristics in Indian context - Marketing Management process - Marketing Planning.	16
2.	Current Marketing Environment in India : A) with special reference to Liberalization, Globalization and Privatization- economic environment- demographic- technological - natural - political - socio cultural. B) Change in market practices- global marketing- case studies	10
3.	Marketing Communications – Meaning, Definition and objectives - Marketing Communication Mix- Traditional Media-New Age Media-Marketing Communication through product cues – Different forms of appeal for communication.	12
4.	Services Marketing :- Unique features of Services - classification of services – Growth of Services: The global and the Indian scene- new generation services – tasks involved in services marketing.	10

SECOND TERM

Unit No.	Unit Details	Lectures
5.	E- Marketing:- Meaning, Definition and utility of e-marketing. Advantages, limitations and challenges before e – marketing. Online and Offline marketing, Present status of e-marketing in India, Scope for e -marketing in Indian scenario – online marketing strategies	14
6.	Rural Marketing:- Introduction – basic features – contemporary rural marketing environment- problems, challenges and marketing strategies – present status of rural marketing in India.	12
7.	Green Marketing:- Meaning, Definition and Importance - Role of Marketing Manager in Green Marketing- Marketing mix of green marketing – principles of success of green	12

	products – case studies.	
8.	Consumer Behavior and Buying decision process: Definition- consumer behavior and marketing – factors influencing consumer behavior and buying decision- various buying motives – stages involved in buying decision	10

Suggested references Books

1. Marketing Management – Philip Kotler
2. Marketing Management – Rajan Saxena (Latest Edition)
3. Marketing Management, Indian context – global prespective -Ramaswami Namakumari
4. Marketing Management – Pankaj Madan & Hemraj Verma Amit Mittal
5. Marketing Management (Text and Cases) - Rajagopal
6. Marketing Concepts and Cases – Michael J. Etzel, Bruce J. Walkar, Willam J. Stanton, Ajay Pandit
7. Introduction to e- Commerce- Nidhi Dhawan
8. Electronic Commerce –Bharat Bhaskar
9. Retailing and E-tailing - S.L.Gupta, Mittal & Nayyar
10. E- Commerce: Fundamentals and Applications- Henry Chan, Lee
11. Marketing in the new global order: challenges and opportunities –Tapan Panda and Navin Donthu

S.Y. B.Com.
Special Paper I
Subject Name -: Agricultural and Industrial Economics.
Course Code -: 206 – I.

Objectives:

1. To study the basic concepts of Agricultural and Industrial Economics.
2. To understand the working of the Agricultural and industrial sector.

Term-I		
Sr. No.	Topic	No. of Lectures
Unit-1	<u>Basic Concept of Agricultural Economics</u> 1.1 Definition , Nature and scope of Agricultural Economics 1.2 Importance of Agriculture in Indian Economy	08
Unit-2	<u>Role of Agriculture</u> 2.1 Role of Agriculture in Economic Development 2.2 Peculiarities of Agriculture as Sector of Economy. 2.3 Nature of risk and uncertainly in Agriculture. 2.4 Measures to control risk and uncertainly	10
Unit-3	<u>Organization of Agricultural Production</u> 3.1 Concept of forming firm 3.2 Farm Management inputs and outputs 3.3 Size of the farm small versus large.	10
Unit-4	<u>Demand for Agricultural Product</u> 4.1 Nature of demand for agricultural product 4.2 Different purposes of demand 4.3 Factor affecting demand for agricultural product 4.4 Pattern and trend of demand main agricultural product	10
Unit-5	<u>Supply of Agricultural Product</u> 5.1 Nature of supply of agricultural product 5.2 Factors affecting supply (Technology, Fertilizers, Irrigation etc.) 5.3 Supply during short and long period.	10
<u>Term-II</u>		
Unit-6	<u>Introduction of Industrial Economics</u> 6.1 Definition , meaning, nature, scope and importance of Industrial Economics. 6.2 Scope and significance of Industrial Economics 6.3 The concept of plant, firm and industry.	8

Unit-7	<u>Organization of Industrial Production</u> 7.1 Traditional and modern approach to the theory of firm 7.3 Optimum size of firm 7.3 Factors affecting optimum size of firm	10
Unit-8	<u>Location of Industry</u> 8.1 Theories of location of industries-Weber and Sergeant Florence 8.2 Factors affecting location of industries	10
Unit-9	<u>Diversification and combination</u> 9.1 Meaning of diversification of Industry 9.2 Types of diversification of firm 9.3 Industrial Integration 9.4 Combination of Industries 9.5 Industrial Monopoly – Causes and affects 9.6 Survival of small firm in modern economy	10
Unit-10	<u>Industrial Productivity and Efficiency</u> 10.1 Industrial productivity – meaning 10.2 Factors affecting industrial productivity 10.3 Industrial efficacy – Economic and Non-Economic aspect	10

Recommended Books :

1. Agricultural Economics and Indian Agriculture: Dr. S.S. Chinna – Kalyani Publishes – Ludhiana – New Delhi.
2. Agricultural Problems in India – C.B.Mammoria 1976.
3. Hey D.A. and D.J.Morris – Industrial Economics and Organization: Theory and Evidence.
4. S.C.Kuchal – Industrial Economy of India, 1981.
5. Cherunillam International Economics 1999, Tata McGraw Hill Co.Ltd.
6. Dutt and Sundharam – Indian Economy, S.C.Chand & Co. 2008.

S.Y. B.Com.
Special Paper I
Subject Name -: Defense Budgeting, Finance & Management.
Course Code -: 206 – J.

Objective: To acquaint the students with the economic and financial aspects of Defence.

Term – I		
Sr. No.	Topic	No. of Lectures
UNIT 1	Defence as an Economic Problem a) Silent Features of India Economy b) Relationship between defence and Economy c) Defence as an Economic Problem – Meaning and Importance	12
UNIT 2	Peace Time Economy a) Aims and Objectives b) Merits and Demerits c) Pre-war preparation d) Mobilization of resource for defence	12
UNIT 3	War–time Economy a) Aims and Objectives b) Merits and Demerits c) Techniques of controlling inflation and rationing Methods of war finance	12
UNIT 4	Defence production in India a) Role in Defence Production Public Sector Undertaking b) Role of private sector in Defence production c) Role of Foreign Collaboration d) Role of Defence Research and Development Organization e) Self Reliance Programme & Transfer of Technology	12
Term – II		
Sr. No.	Topic	No. of Lectures
UNIT 5	Defence planning in India a) Meaning and Importance of Defence Planning b) Meaning and programming c) Definition of Budget and Budgeting d) Types of Budgeting e) Importance of Zero Base Budgeting	12

UNIT 6	Defence Expenditure a) Productivity or Non-Productivity b) More or Less Analysis c) Causes of Increasing Defence Expenditure d) Impact of Decreased Expenditure on Armed Forces	24
UNIT 7	Factors determining the size of Defence Expenditure a) External and Internal Security Threat Perception b) Political Ideology c) Leadership d) National Power/Capability etc.	12
UNIT 8	Analysis of India's Defence Expenditure a) Phase I – 1947-1962 b) Phase II – 1962-1971 c) Phase III – 1971-1990 d) Phase IV – 1990 to present day	12

Recommended Books :

1. Agrwal, Rajesh K., Defence Production & Development (New Delhi: Gulab Vazirani for Arnold – Heinemann Publisher, 1978)
2. Deger, S. & Sen, S., Military Expenditure in the Third World Countries: The Economic Effects (London: Routledge & Kegan Paul, 1986)
3. Dutta, Meena & Sharma Jai Narain., Defence Economics (New Delhi: Deep & Deep Publication)
4. Ghosh, Ameya, India's Defence Budget & Expenditure Management in a Wider Context (New Delhi: Lancer Publishers & Spantech, 1996)
5. Kennedy, Gavin, Defence Economics (London: Gerald Duckworth and Co. Ltd., 1983)
6. Hitch, Charles J., and Mcken, Ronald N. The Economics of Defence in the Nuclear Age (Combridge, Mass: Havard University Press, 1960)
7. Khanna, D. D. and Mehrotra, P. N. Defence Versus Development: A case study of India, (New Delhi: Indus Publication Company, 1993)
8. Nada, Ravi, National Security Perspective Policy and Planning (New Delhi: Lancer Books, 1991)
9. Subramanyam, K., India's Security Perspective, Policy and Planning (New Delhi: Lancer Books, 1991)
10. Thomas, Raju, G. C., The Defence of India: A Budgetary Perspective of Strategu and Politics (Meerut: The Macmillan Company of India Limited, 1978)
11. Thomas, Raju G. C., Indian Security Policy (Princeton, New Jersey: University Press, 1986)

S.Y. B.Com.
Special Paper I
Subject Name -: Insurance Transport and Clearance
Course Code -: 206 – K.

Objectives:

- 1) To acquaint the students with basic concepts in insurance and tourism.
- 2) To develop a right understanding to study various facets of insurance and tourism.
- 3) To aware about the Role and importance of insurance and tourism business

Term-1		
Sr. No.	Topic	No. of Lecturers
Topic -1	Basic principles of insurance, Working of Life Insurance business, Organizational structure of Life Insurance business, Life Insurance scenario in India.	10
Topic-2	Types of life insurance policies- whole life, endowment, money back, group insurance, unit linked insurance policy, pension plan. Role of insurance agent, field officer, surveyor, assessor and responsibilities of insurer.	10
Topic-3	Principles of General Insurance, Comparison between General and Life Insurance. Study and scope of General Insurance in India. Introduction to the marketing of General Insurance business in India. Insurance contribution to Gross Domestic Product (GDP).	10
Topic-4	Role of General Insurance Company of India (GIC). Types of General Insurance- Fire, Marine, Motor, Personal Accident, Health, Engineering, Crop etc. Study of various policies and insurance cover , study of risk factors, insurance claims.	10
Topic-5	Regulations of insurance business in India, Insurance Regulatory Development Authority (IRDA) Economical Growth and Employment Development in Insurance Sector. Opportunities and challenges before Indian Insurance business, Career in insurance business.	08
Term-II		
Sr. No.	Topic	No. of Lecturers
Topic -1	Tourism-Types of tourists, tourism, recreation and leisure and study of tourism activities. Inter regional and intra regional tourism. Potential areas of tourism development and need for tourism planning, Govt. policies for Tourism Development.	10

Topic-2	Forms of Tourism- Religious, ethnical, geographical, educational, health, sports, heritage, historical, hill region and coastal region. Potential areas for tourism development- Health, Agro & Sport tourism.	10
Topic-3	Tour operators- their responsibilities, planning of tour- pre tour and post tour activities. Essentials of tour planning tour packages- types of tours, group tours, packages, travel agency resources, time table, calendars, study of local weather conditions. Carrier in tourism industry.	10
Topic-4	Tourism Accommodation- significance and types of accommodation - Hotels holiday homes, resorts, cottages, tent houses, dharamshalas. Hotel meal plans, rates, rooms category, locations and reservations. Current trends in Tourism industry.	10
Topic-5	Impact of tourism on -Economy- environment, social and cultural aspects of the society. Current scenario of Tourism in India. Opportunities and challenges before Indian Tourism.	08

Recommended books and reports

1. Insurance- Principles and Practices- M.N. Mishra, Dr. S.B. Mishra (S. Chand)
 2. Insurance- Principles and Practices- Vinayakan, N.M. Radhaswamy & V. Vasudevan.
 3. Life Insurance in India- G.R. Desai
 4. Insurance Theory and Practice-Nalini Prava Tripathy, Prabir Pal (PHI Publication)
 5. General Insurance- Principles and Practice- by P. Mitra, Academic Publication
 6. Life Insurance in India- by Suryapal Singh, Sahitya Bhavan Publication
 7. IRDA -Annual Reports & Journal.
 8. LIC council reports.
 9. Annual Reports of LIC of India.
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1. Tourism Promotion and Development- G.S. Batra & R.C. Agarwal
 2. Tourism Industry in India- Dr. M. Selvam.
 3. Tourism Development in India- A Satish Babu
 4. Geography of Transport in India- Dr. B.C. Vaidya, Concept Publication, New Delhi.
 5. Tourism Development in India- By S.J. Srivastava.

S.Y. B.Com.
Computer Programming and Application Special Paper I
Subject Name -: Computer Programming and Application.
Course Code -: 206 – L.
(First Term) (VB Script)

Objective:

- To learn to use VBScript, transform Web pages from static text and images into functional, interactive, and dynamic e-commerce tools.
- To embed VBScript code in an HTML document.
- To use VBScript operators; write code that makes decisions based on existing conditions, using control structures and loops.
- To enable communication with a Web page visitor using Message and Input boxes.
- To use the DOM to control the layout of HTML pages, add effects, and get information from users.

Sr. No.	Topic Name	No. of Lectures
<u>Unit 1</u>	<u>Introduction To VBScript</u> 1.1VBScript and the Web 1.1.1 VBScript's Popularity 1.1.2 VBScript Defined 1.1.3 Platform or Host Dependence 1.1.4 Scripting Languages 1.2VBScript Basics 1.2.1 Embedding VBScript in HTML 1.2.2 VBScript to Display Information 1.2.3 Hiding VBScript from Older Browsers 1.2.4 Code Documentation and Formatting	06
<u>Unit 2</u>	<u>Variables ,Arrays, and VBScript Operators</u> 2.1 Variables, Subtypes, and Constants 2.1.1 Variables Defined, Declared 2.1.2 Variants and Subtypes 2.1.3 Assigning Values to Variables 2.1.4 Determining Variant Subtype 2.1.5 Data Subtype Conversion 2.1.6 Numeric and Literal Constants 2.2 Arrays 2.2.1 Groups of Similar Variables 2.2.2 One-Dimensional Arrays 2.2.3 Multi-Dimensional Arrays 2.3 VBScript Operators 2.3.1 VBScript Operators 2.3.2 Arithmetic Operator Precedence 2.3.3 Comparison Operators 2.3.4 Logic Operators 2.3.5 String Concatenation	14

	2.4 Program Control and Structure 2.4.1 Control Statements 2.4.2 Four Control Structures 2.4.3 Using Loops	
Unit 3	<u>VBScript Procedures and Control Structures</u> 3.1 VBScript Procedures 3.1.1 Procedures 3.1.2 Subroutine Procedures 3.1.3 Scope of Variables 3.1.4 Function Procedures 3.1.5 Randomize and RND 3.2 Strings and Numbers 3.2.1 Strings 3.2.2 Formatting Numbers 3.3 Message and Input Boxes 3.3.1 Message Box 3.3.2 Input Boxes 3.4 Dates and Times 3.4.1 Dates and Times 3.4.2 Splitting Up Dates and Times 3.4.3 Page Updates	10
Unit 4	<u>Handling Documents and Events</u> 4.1 The Document Object Model 4.1.1 What Does VBScript Manipulate? 4.1.2 History and Background of the DOM 4.1.3 Properties, Methods, Events and Collections 4.1.4 Internet Explorer 5.x DOM 4.2 Event Handlers 4.2.1 Top-Down vs. Event-Driven Programming 4.2.2 Mouse Events 4.2.3 Keyboard Events 4.2.4 Validation and Error Handling	10
Unit 5	<u>Working With Database</u> 5.1 Basic Database Connectivity (MS Access or MySQL) 5.1.1 Introduction to Basic Queries with Select, Insert, Update, Delete commands 5.1.2 Send and Retrieve Data through Forms	08

Books:

- VBScript Programmer's Reference-Third Edition by Adrian Kingsley-Hughes, Kathie Kingsley-Hughes and Daniel Read
ISBN-13 9788126514915, WROX-Wiley
- Microsoft VBScript: Step by Step Paperback by Bargain Price
- VBScript in a Nutshell, 2nd Edition, Paul Lomax, Matt Childs, Ron Petrusha, ISBN-13: 978-0596004880, Publication- O'Reilly Media

(Second Term) (RDBMS)

Objective:

You will learn how to create and access data using Structured Query Language (SQL), the programming language used by most relational database management systems.

<u>Sr. No.</u>	<u>Topic Name</u>	<u>No. of Lectures</u>
<u>Unit 1</u>	<u>Structured Query Language – I</u> 1.1 Introduction 1.2 What is RDBMS? 1.3 Introduction to SQL 1.4 SQL Language Elements 1.5 Classification of SQL commands 1.7 Creating and Managing Tables 1.8 Applying Constraints	10
<u>Unit 2</u>	<u>Structured Query Language – II</u> 2.1 Introduction 2.2 Basic Data Retrieval 2.2.1 Column Aliases 2.2.2 Duplicate Rows 2.3 Restricting and Sorting Data 2.4 Dual Table 2.5 Single Row Functions 2.5.1 Numeric Functions 2.5.2 Character Functions 2.5.3 Date Time Functions 2.5.4 Conversion Functions 2.6 Joins	10
<u>Unit 3</u>	<u>Advanced Queries And Database Objects</u> 3.1 Introduction 3.2 Aggregate Functions 3.3 Group by Having Clause 3.3.1 Comparing Having clause and where clause 3.4 Creating Other Database Objects 3.4.1 Views 3.4.2 Indexes 3.4.3 Sequences 3.4.4 Synonyms 3.5 Sub queries 3.5.1 Sub query in DDL and DML commands	10
<u>Unit 4</u>	<u>Security Privileges, SET Operators & Datetime Functions</u> 4.1 Introduction 4.2 Enhancements to GROUP BY function 4.2.1 ROLLUP Operator	10

	4.2.2 CUBE Operator 4.2.3 GROUPING Function 4.3 SET OPERATORS 4.3.1 INTERSECT Operator 4.3.2 UNION Operator 4.3.3 UNION ALL Operator 4.3.4 MINUS Operator 4.4 DATETIME FUNCTIONS 4.4.1 Parsing Date and Time 4.5 Controlling User Access 4.5.1 System privileges 4.5.2 Object Privileges 4.5.3 What a user can grant? 4.5.4 GRANT/REVOKE PRIVILEGES	
<u>Unit 5</u>	<u>Advanced Subqueries</u> 5.1 Introduction 5.2 Multiple Column Subqueries 5.2.1 Coding Subqueries in the FROM clause 5.3 Scalar Subqueries 5.4 Correlated Subquery 5.5 WITH clause 5.5.1 Functions of the WITH clause 5.6 Hierarchical Queries	08

Books:

- SQL: THE COMPLETE REFERENCE 3rd Edition Author: James Groff, Paul Weinberg, Andy Oppel
Tata Mc-graw Hill Publishing Co.ltd.-New Delhi ISBN : 9781259003882
- SQL, PL/SQL: The Programming Language Of Oracle (With CD-ROM) 4th Revised Edition Author: Ivan Bayross BPB PUBLICATIONS
ISBN-13 9788176569644
- Oracle Database 11G: The Complete Refere 1st Edition Author: KEVIN LONEY , Tata Mcgraw Hill Education Private Limited
ISBN-13 9780070140790
- MySQL, The Complete Reference By Vikram Vaswani, ISBN 0-07-222477-0, Tata McGraw Hill
- The Complete Reference in Microsoft Access 2007, Andersen, ISBN13: 9780070222854
- Learning MySQL by O'reilly, Seyed M.M Tahaghogi, Hugh E. Williams, Oreilly Media

Revised Syllabi for Three - Year Integrated B.Com. Degree course (From June 2013)

1) INTRODUCTION

The revised syllabi for B.Com Degree Course will be introduced in the following order.

- | | | |
|-------------|--------------------|-----------|
| i) | First Year B.Com. | 2013-2014 |
| ii) | Second Year B.Com. | 2014-2015 |
| iii) | Third Year B.Com. | 2015-2016 |

The B.Com. Degree Course (Revised Structure) will consist of three Years. The first year annual examination will be held at the end of the first year. The Second Year annual examination will be held at the end of the second year. The Third annual examination shall be held at the end of the third year.

2) ELIGIBILITY

1. No Candidates shall be admitted to enter the First Year of the B.Com. Degree Course (Revised Structure) unless he/she has passed the Higher Secondary School Certificate Examination of the Maharashtra State Board of Higher Secondary Education Board or equivalent or University with English as a passing subject.
2. No candidate shall be admitted to the annual examination of the First year B.Com. (Revised Structure) unless he/ she has satisfactorily kept two terms for the course at the college at the college affiliated to this University.
3. No candidate shall be admitted to the annual examination of the Second Year unless he/she has kept two terms satisfactorily for the course at the college affiliated to this University.
4. No candidate shall be admitted to the Third year of the B.Com. Degree Course (Revised Structure) unless he/she has passed in all the papers at the First Year B.Com. Examination and has passed in all the papers at the first Year B.Com. Examination and has satisfactorily kept terms for the second year and also two terms for the third year of B.Com. satisfactorily in a college affiliated to this University.

3) A.T.K.T. Rules :

As far as A.T.K.T. is concerned, a student who fails in two theories and one practical head of passing at F.Y.B.Com may be admitted to S.Y.B.Com. likewise a student who fails in the two theory and one practical head of passing at S.Y.B.Com may be admitted to T.Y.B.Com. But a student passing S.Y.B.Com but fails in any subject at F.Y.B.Com cannot be admitted to T.Y.B.Com.

4) (A) Revised Structure of B.Com. Course.

F.Y.B.Com. w.e.f. 2013-14	
Sr. No.	Compulsory / Main Subjects
101	Compulsory English
102	Financial Accounting
103	Business Economics (Micro)
104 (A)	Business Mathematics and Statistics
	or
104 (B)	Computer Concepts and Applications
105	Optional Group (Any one of the following) a) Organizational Skill Development. b) Banking & Finance c) Commercial Geography d) Defense Organization and Management in India e) Co-Operation. f) Managerial Economics
106	Optional Group (Any one of the following) a) Essentials of E-Commerce b) Insurance & Transport c) Marketing & Salesmanship d) Consumer Protection & Business Ethics. e) Business Environment & Entrepreneurship f) Foundation Course in Commerce
107	(Any one of the language from the following groups) Modern Indian Languages (M.I.L.) :- Compulsory English / Marathi / Hindi / Gujarathi / Sindhi / Urdu / Persian. Modern European Languages (M.E.L.) :- French / German. Ancient Indian Languages (A.I.L.) :- Sanskrit. Arabic.

S.Y.B.Com. w.e.f. 2014-15	
Sr. No.	Compulsory / Main Subjects
201	Business Communication.
202	Corporate Accounting.
203	Business Economics (Macro)
204	Business Management
205	Elements of Company Law
206	Special Subject – Paper I (Any one of the following) a) Business Administration b) Banking & Finance.

	<ul style="list-style-type: none"> c) Business Laws & Practices. d) Co-operation & Rural Development. e) Cost & Works Accounting. f) Business Statistics. g) Business Entrepreneurship. h) Marketing Management. i) Agricultural & Industrial Economics. j) Defense Budgeting, Finance & Management. k) Insurance, Transport & Tourism. l) Computer Programming and Applications.
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T.Y. B.Com. w.e.f. 2015-16	
Sr. No.	Compulsory / Main Subjects
301	Business Regulatory Framework (Mercantile Law)
302	Advanced Accounting.
303 (A)	Indian & Global Economic Development
	Or
303 (B)	International Economics
304	Auditing & Taxation
305	<p>Special Subject – Paper II (Same special subject offered at S.Y. B.Com.)</p> <ul style="list-style-type: none"> a) Business Administration b) Banking & Finance. c) Business Laws & Practices. d) Co-operation & Rural Development. e) Cost & Works Accounting. f) Business Statistics. g) Business Entrepreneurship. h) Marketing Management. i) Agricultural & Industrial Economics. j) Defense Budgeting, Finance & Management. k) Insurance, Transport & Tourism. l) Computer Programming and Applications.
306	<p>Special Subject – Paper III (Same special subject offered at S.Y. B.Com.)</p> <ul style="list-style-type: none"> a) Business Administration b) Banking & Finance. c) Business Laws & Practices. d) Co-operation & Rural Development. e) Cost & Works Accounting. f) Business Statistics. g) Business Entrepreneurship. h) Marketing Management. i) Agricultural & Industrial Economics. j) Defense Budgeting, Finance & Management. k) Insurance, Transport & Tourism. l) Computer Programming and Applications.

B) Subjects Carrying Practical's

There will be practical examination for the F.Y.B.Com. for the subject Financial Accounting. There will be practical and practical examinations for the special subjects at S.Y.B.Com. and T.Y.B.Com. levels. There will be Practical for the S.Y.B.Com level Compulsory subject Business Communication & for T.Y.B.Com Auditing & Taxation.

(C) A Student must offer the same Special Subject at T.Y.B.Com. which he has offered at S.Y.B.Com.

(D) In an exceptional cases, a student may change the subject chosen by him at second year during the first term of the third year provided he keeps the additional terms of the new subject at S.Y.B.Com.

4. EXTERNAL CANDIDATES

- 1) The student who has registered his name as the external student will appear at the annual examination.
- 2) The result of external student will be declared on the basis of Annual Examination of 80 marks for practical subjects by converting the same out of 100.
- 3) No foreign student shall be allowed to register as an External Student.

5. MEDIUM OF INSTRUCTION.

Medium of instruction for B.Com. degree course shall be either Marathi or English except languages.

The Medium of instructions for Business Communication (S.Y.B.Com) shall be English only.

6. WORKLOAD

The present norms of workload of lectures, tutorials and practicals per subject in respect of B.Com. Course shall continue.

7. UNIVERSITY TERMS

The dates for the commencement and conclusion of the first and the second terms shall be as determined by the University Authorities. The terms can be kept only by duly admitted students. The present relevant ordinances pertaining to grant of terms will be applicable.

8. VERIFICATION AND REVALUATION

The candidate may apply for verification and revaluation or result through Principal of the College which will be done by the University as per ordinance framed in that behalf.

9. EQUIVALENCE AND TRANSITORY PROVISION

The University will conduct examination of old course for next three academic years from the date of implementation of new course.

The candidate of old course will be given three chances to clear his subjects as per the old course and thereafter he will have to appear for the subjects under new course as per the equivalence given to old course.

10. RESTRUCTURING OF COURSES

This new revised structure shall be made applicable to the colleges implementing 'Restructured Programme' at the undergraduate level from June, 2004. The existing pattern of 'C', 'D', and 'E' Components shall be continued.

The Colleges under the Restructured Programme which has revised their structure in the light of the "2008 Pattern" shall be introduced with effect from academic year 2010-11.

11. SETTING OF QUESTION PAPERS

1. A candidate shall have the option of answering the question in any of the subjects either in Marathi or English except in languages.
2. The question papers shall be framed so as to ensure that no part of the syllabus is left out of study by a student.
3. The question paper shall be balanced in respect of various topics outlined in the syllabus.
4. The question papers shall have combination of long and short answer type question. As far as possible short answer type questions should not exceed 15 to 20 percent.
5. There shall be no overall option in the question paper, instead, there shall be internal options (such as either/ or and three short answers out of five etc.).
6. In case of question paper under the Special Subject (Paper No. III) one question carrying 10 marks will be set on current knowledge in relating subject in the academic year.

T.Y. B.Com.
Compulsory Paper
Subject Name :- Business Regulatory Framework (Mercantile Law)
Course Code :- 301.

Objectives:-

1. To acquaint students with the basic concepts, terms & provisions of Mercantile and Business Laws.
2. To develop the awareness among the students regarding these laws affecting business, trade and commerce.

Term I

Unit No.	Topic	Lectures
1	Law of Contract - General Principles. (Indian Contract Act, 1872) <ul style="list-style-type: none"> • Definition, Concept and kinds of contract • Offer and Acceptance. • Capacity of parties. • Consideration. • Consent and free consent. • Legality of object and consideration. • Void Agreements. • Discharge of contract. • Breach of contract and remedies (Including damages, meaning, kinds and rules for ascertaining damages) 	20
2	Law of Partnerships: 2.1. Indian Partnership Act 1932: Partnership; Definition and Characteristics, Types of Partners, Rights, Duties and Liabilities of Partners, Dissolution of Partnership. 2.2. Limited Liability Partnership Act 2008: Limited Liability Partnership (LLP); Concept, Nature and Advantages, Difference between LLP and Partnership Firm, Difference between LLP and company, Partners and designated partners, Incorporation of LLP, Partners and their relations, Liability of LLP and Partners (Section 27). Financial Disclosure by LLP, Contributions (Section 32), Assignments and Transfer of Partnership Rights (Section 42) Conversation to LLP (Section 55), Winding-up and dissolution (Section 63 & 64)	04 05
3	Sale of Goods.(Sale of Goods Act,1930) Contract of sale-Concept and Essentials. Sale and agreement to sale. Goods-Concept and kinds. Conditions and warranties. (Definition, Distinction, implied conditions and warranties)Transfer by non-owners. Rights of Unpaid Seller and Remedial Measures.	14
4	E-Contracts (E-Transactions/E-Commerce.): <ul style="list-style-type: none"> • Significance of E-Transactions /E-Commerce. <ul style="list-style-type: none"> ▪ Nature. 	05

	<ul style="list-style-type: none"> ▪ Formation. ▪ Legality. ▪ Recognition. <p>(Chapter 4.Sec.11-13 of I T Act,2000 relating to attribution, acknowledgement, dispatch of E-Records)</p> <ul style="list-style-type: none"> • Digital Signatures –Meaning & functions, Digital Signature certificates [Sections 35-39] • Legal issues involved in E-Contracts. 	
Term II		
5	The Consumer Protection Act, 1986 <ul style="list-style-type: none"> • Salient features of the C.P. Act. • Definitions-Consumer, Complainant, Services, Defect & Deficiency, Complainant, unfair trade practice, restrictive trade practice. • Consumer Protection Councils. • Procedure to file complaint & Procedure to deal with complaint & Reliefs available to consumer.(Sec.12 to14) • Consumer Disputes Redressal Agencies. (Composition, Jurisdiction, Powers and Functions.) 	12
6	Intellectual Property Rights : (IPRs) <ul style="list-style-type: none"> • WIPO: Brief summary of objectives, organs, programmes& activities of WIPO.TRIPS: As an agreement to protect IPR-Objectives & categories of IPR covered by TRIPS. • Definition and conceptual understanding of following IPRs under the relevant Indian current statutes. • Patent: Definition & concept, Rights & obligation of Patentee, its term. • Copyright: Characteristics & subject matter of copyright, Author & his Rights, term. • Trademark: Characteristics, functions, illustrations, various marks, term, internet domain name- Rights of trademark holder. • Design: Importance, characteristics, Rights of design holder. • Geographical Indications, Confidential Information & Trade Secrets, Traditional knowledge—Meaning & scope of these IPRs. 	16
7	Negotiable Instruments Act, 1881: <ul style="list-style-type: none"> • Concept of Negotiable Instruments: Characteristics, Meaning Important relevant definitions under the Act • Definitions, Essentials of promissory note, bill of exchange and cheque. Distinction between these instruments. Crossing of cheques – It’s meaning and types. • Holder and holder in due course, Privileges of holder in due course. • Negotiation, endorsement, kinds of endorsement. • Liabilities of parties to negotiable instruments. • Dishonour of N. I., kinds, law relating to notice of dishonour. Dishonour of cheques. 	14
8	Arbitration & Conciliation: <ul style="list-style-type: none"> • Concept of Arbitration & Conciliation. • Definition & Essentials of Arbitration Agreement. 	06

	<ul style="list-style-type: none"> • Power and Duties of Arbitration. Conciliation proceeding. (Provisions of Arbitration & Conciliation Act,1996 in nutshell to be covered.) 	
	Total	48

Recommended Books:

- 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
- 5) An Introduction to Mercantile Laws :-N.D.Kapoor
- 6) Business Laws :- N.M.Wechlekar
- 7) Company Law :-Avtar Singh
- 8) Business Law for Management :-Bulchandani K.R
- 9) Negotiable Instruments Act :-Khergamwala
- 10) Intellectual Property Law:-P.Narayan.
- 11) Cyber Laws :- Krishna Kumar
- 12) Consumer Protection Act In India :-Niraj Kumar
- 13) Consumer Grievance Redressal under CPA :-Deepa Sharma.
- 14) Business Law – Dilip Shinde, Kiran Nerkar, Shantnu Jog, Anant Deshmukh
(Sai Jyoti Publication)

T.Y. B.Com.
Compulsory Paper
Subject Name :- Advanced Accounting.
Course Code :- 302

Objectives:-

- ❖ To impart the knowledge of various accounting concepts
- ❖ To instill the knowledge about accounting procedures, methods and techniques.
- ❖ To acquaint them with practical approach to accounts writing by using software package.

TERM - I

Unit No.	Topic and Contents	No. of Lectures
1.	Accounting Standards & Financial Reporting (Introduction to IFRS-Fair Value Accounting):- Brief Review of Indian Accounting Standard :- AS- 3, AS-7, AS-12, AS-15 AS-17 to AS-25 simple practical examples of application nature.	12
2.	Final Accounts of Banking Companies :- * Introduction of Banking Company - Legal Provisions - Non Performing Assets (NPA) - Reserve Fund - Acceptance, Endorsements & Other Obligations - Bills for Collection - Rebate on Bills Discounted - Provision for Bad and Doubtful Debts - Preparation of Final Accounts in vertical form as per Banking Regulation Act 1949. * Introduction to Core Banking System.	12
3.	Insurance Claim Accounts :- A. Claim for Loss of Stock - Introduction - Procedure for Calculation - Average Clause - Treatment of abnormal items of goods - Under & Overvaluation of Stock. B. Claim for Loss of Profit - Introduction - Indemnity under policy - Some important terms - Procedure for ascertaining claims. C. Claim for Loss of Fixed Assets - Introduction - Some important terms - Procedure for ascertaining claims.	12
4.	Final Accounts of Co-operative Societies :- a. Credit Co-operative Societies :- b. Consumer Co-operative Societies :- Meaning - Allocation of Profit as per Maharashtra State Co-operative Societies Act. Preparation of Final Accounts of Credit Co-operative Societies and Consumer Co-operative Societies.	12
TOTAL		48
TERM - II		
5.	Computerized accounting practices:- A. VAT & VAT Report B. Service Tax C. Central Value Added Tax D. Income Tax - Tax Deducted at Source (TDS) Including entries with the help of Accounting Software. (Demonstration and Hands Experience.)	12
6.	Branch Accounts :- Stock and Debtors System :- Introduction - Types of Branches - Goods supplied at Cost & Invoice Price.	12

7.	Single Entry System :- Conversion of Single Entry into Double Entry :- Introduction - Preparation of Cash Book - Total Debtor Account - Total Creditor Account - Final Accounts.	12
8.	Analysis of Financial Statements :- Ratio Analysis :- Meaning - Objectives - Nature of Ratio analysis - Problems on Ratio Analysis restricted to the following Ratio only - *Gross Profit Ratio *Net Profit Ratio * Operating Ratio * Stock Turnover Ratio * Debtor Turnover Ratio * Current Ratio * Liquid Ratio * Debt to Equity Ratio.	12
TOTAL		48

Allocation of Marks :-

Theory :-	30%
Problems :-	70%
Total :-	100%

Recommended Books:-

1. 1. Advanced Accounts: By M.C. Shukla & S.P. Grewal (S.Chand & Co. Ltd. New Delhi)
2. 2. Advanced Accountancy: By S.P. Jain & K.N. Narang (Kalyani Publishers, New Delhi)
3. 3. Advanced Accountancy: By R.L.Gupta & M. Radhaswamy (Sultan Chand & Sons, New Delhi)
4. Advanced Accounting: By Dr. K.N. Jagtap, Dr. S. Zagade.
5. Student Guide to Accounting Standards : D.S. Rawat (Taxmann, New Delhi)
6. Accounting Standards : Sanjeev Singhal.
7. Principal of Management Accounting : Dr. S.N. Maheshwari.
8. Advanced Management Accounting : Ravi Kishor.

Journals:-

1. The Chartered Accountant: Journal of the Institute of Chartered Accountants of India.
2. The Accounting World : ICFAI Hyderabad

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T.Y. B.Com.
Compulsory Paper
Subject Name :- Indian & Global Economic Development
Course Code :- 303 (A)

Objectives:

- 1) To expose students to a new approach to the study of the Indian Economy.
- 2) To help the students in analyzing the present status of the Indian Economy.
- 3) To enable students to understand the process of integration of the Indian Economy with other economics of the world.
- 4) To acquaint students with the emerging issues in policies of India's foreign trade.

Unit No.	Topic		Lectures
1	Introduction		12
	1.1	Basic Characteristics of the Indian Economy as an emerging economy.	
	1.2	Comparison of the Indian Economy with developed economies with respect to	
	1.2.1	National Income	
	1.2.2	Per-Capita Income	
	1.2.3	Agriculture	
	1.2.4	Industry	
	1.2.5	Service Sector	
2	Agricultural Development in India Since Independence		12
	2.1	Place of Agriculture in Indian Economy	
	2.2	Constraints in Agricultural Development	
	2.3	Rural Indebtedness – Causes and measures	
	2.4	Agricultural Marketing – Problems and measures	
	2.5	Price Policy – Minimum Support Price (M.S.P.)	
3	Industrial Development in India Since 1991		12
	3.1	Role of Industrialization in Economic development	
	3.2	Role of Small, Medium and Large Scale Enterprises (SMEs) – Problems & Prospects	
	3.3	New Industrial Policy 1991	
	3.4	Evaluation of Industrial Policy 1991	
4	Infrastructure in India Since 1991		12
	4.1	Role of Basic infrastructure in economic development of India.	
	4.2	Private v/s Public investment in infrastructure development	
	4.3	Role of Private Sector in infrastructural development	
	4.4	Role of Public Sector in infrastructural development	
TERM - II			
5	Human Resource Development		12
	5.1	Role of Human Resource in Economic Development	
	5.2	Concept of Human Development Index (HDI)	

Unit No.	Topic		Lectures
	5.3	Concept of Human Poverty Index	
	5.4	Concept of Gender – related development index	
	5.5	Gender Employment measures	
6	Global Economic Development and Foreign Capital		12
	6.1	Meaning and Challenges of Liberalization, Privatization & Globalization.	
	6.2	Meaning and Role of Foreign Capital	
	6.3	Need for Foreign Capital	
	6.4	Forms of foreign capital	
	6.5	Advantages & Disadvantages of Foreign Capital	
7	Foreign Trade and Balance of Payment		12
	7.1	Importance of Foreign Trade in Economic Development.	
	7.2	Concept of Balance of Trade and Balance of Payment	
	7.3	India's Balance of Payment Position since 1991	
	7.4	Convertibility of Indian Rupee – Current & Capital Account	
	7.5	Current Export – Import Policy (EXIM Policy)	
8	Regional & International Economic co-operation Importance, Objectives, Structure and functions of -		12
	8.1	South Asian Association for Regional co-operation (SAARC)	
	8.2	International Monetary Fund (IMF)	
	8.3	World Bank or International Bank for Reconstruction and Development (IBRD)	
	8.4	World Trade Organization (WTO)	
	8.5	BRICS – Introduction & Functions	

Recommended Books :

- 1) Indian Economy – S.K.Misra and V.K.Puri, Himalaya Publishing House, Delhi.
- 2) International Business Environment – Black and Sundaram, Prentice Hall India.
- 3) The Global Business Environment – Tayebmonis H. Sage Publication, New Delhi.
- 4) International Business – Competing in the Global Market place – Charles Hill, Arun kumar Jain, Tata McGraw Hill.
- 5) International Economics – M.L.Jhingana Vrinda Publications, Delhi.
- 6) Indian Economy – Ruddar Datta and K.P.M. Sundaram S. Chand and Co. New Delhi.
- 7) Indian Economy – Problems of Development and Planning A.N.Agarwal, New Age International Publishers.

Economic Survey – Government of India

UNDP, Human Development Report.

World Bank, World Development Report

Magazines / Journals

Reports, Web sites

T.Y. B.Com.
Compulsory Paper
Subject Name :- International Economics
Course Code :- 303 (B)

Objectives :

- 1) To study the theories of International Trade.
- 2) To highlight the trends and challenges faced by nations in a challenging global environment.

TERM-I

Unit No.	Topic	Lectures	
1	Introduction	12	
	1.1		Meaning and Scope of International Economics.
	1.2		Importance of International Trade
	1.3		Domestic Trade Vs International Trade
	1.4		Role of International Trade in Economic Growth
2	Theories of International Trade	12	
	2.1		Theory of absolute cost advantage
	2.2		Theory of comparative cost advantage
	2.3		Theory of factor endowment (Heckscher-ohlin Theory, Leontief Paradox)
	2.4		Intra Industrial Trade
3	Terms of Trade	12	
	3.1		Concept of Terms of Trade A) Gross Barter Terms of Trade B) Net Barter Terms of Trade C) Income Terms of Trade and Trade Policy D) Single Factorial Terms of Trade E) Double Factorial Terms of Trade
	3.2		Factors affecting on Terms of Trade
	3.3		Free Trade Policy – Meaning, Arguments for and against
	3.4		Protection Policy – Meaning, Arguments for and against
4	Regional and International Economic Co-operation	12	
	4.1		Regional Co-operation – European Union (E.U)
	4.2		South Asian Association for Regional co-operation (SAARC)
	4.3		Concept of Trade Blocks and Economic Integration
	4.3.1		South American Preferential Trading Arrangement (SAPTA)
	4.3.2		North Atlantic free Trade Agreement (NAFTA)
	4.4		BRICS – Introduction & Functions
TERM - II			
5	Balance of Payment	12	
	5.1		Concept of Balance of Trade and Balance of Payments
	5.2		Balance of Payment on current Account and Capital Account
	5.3		Measures to correct disequilibrium of Balance of Payment
	5.4		Causes of disequilibrium of Balance of Payment

Unit No.	Topic		Lectures
	5.5	Convertibility of Rupee on Current and Capital Account.	
6	Foreign Exchange Rate		12
	6.1	Meaning of Foreign exchange rate	
	6.2	Fixed v/s flexible exchange rate	
	6.3	Theories of Exchange Rate	
	6.3.1	Purchasing Power Parity Theory	
	6.3.2	Balance of Payments Theory	
7	Foreign Exchange Market		12
	7.1	Structure of foreign exchange market	
	7.2	Management of Foreign Exchange -inflow and outflow of foreign capital.	
	7.3	Euro Dollar Market – Nature and Scope	
	7.4	Advantages & Disadvantages of Foreign Exchange Market.	
8	Factor Mobility and Foreign Trade Policy		12
	8.1	Foreign Capital – Meaning of Foreign Direct Investment and Foreign Institutional Investments	
	8.2	Role of Multi National Corporations (MNC's)	
	8.3	Motives and effects of International Labour Migration	
	8.4	India's Foreign Trade Policy since 1991 Features, Trends and Evaluation.	

Recommended Books :

- 1) Dr.D.M.Mithani – International Economics (Himalaya Publishing house ltd)
- 2) Z.M.Jhingan : International Economics (Vrinda Publication)
- 3) Dr.Mrs.Nirmal Bhalerao & S.S.M.Desai – International Economics (Himalaya Publishing house ltd)
- 4) Deminic Salvatove – International Economics
- 5) Francis Cherulliom - International Economics (Prentice hall)
- 6) L.M.Bhole – Financial Institutions Markets (Tata McGraw Hill)
- 7) H.R.Macharaju – International Financial Markets and India (Wheeler Publication)
- 8) RBI Report on Currency Finance

Magazines / Journals , Reports, Websites

T.Y. B.Com.
Compulsory Paper
Subject Name :- Auditing & Taxation
Course Code :- 304

Objectives :- The Study of Various Components of this course will enable the students:

1. To acquaint themselves about the concept and principles of Auditing, Audit process, Assurance Standards, Tax Audit, and Audit of computerized Systems.
2. To get knowledge about preparation of Audit report.
3. To understand the basic concepts and to acquire knowledge about Computation of Income, Submission of Income Tax Return, Advance Tax, and Tax deducted at Source, Tax Collection Authorities under the Income Tax Act, 1961.

Term I Section
Section- I Auditing

Unit No.	Topic	Lectures
1.	Introduction to Principles of Auditing and Audit Process. Definition, Nature-objects-Advantages of Auditing-Types of errors and frauds Various Classes of Audit. Audit programme, Audit Note Book, Working Papers, Internal Control-Internal Check-Internal Audit	12
2.	Checking, Vouching and Audit Report Test checking-Vouching of Cash Book-Verification and Valuation of Assets and Liabilities. Qualified and Clean Audit Report-Audit Certificate-Difference between Audit Report and Audit Certificate. Auditing and Assurance Standards. (AAS- 1,2,3,4,5,28,29)	12
3.	Company Auditor Qualification, Disqualifications, Appointment, Removal, Rights, Duties and liabilities.	08
4.	Tax Audit Definition of Accountant-Scope of Auditor's Role under Income Tax Act Compulsory Tax Audit- Certification for Claiming exemptions- Selective Tax Audit Tax Consultancy and Representation- Proforma of Computerized Systems.	08
5.	Audit of Computerized Systems Auditing in an EDP environment-planning an audit in a computer Environment - problems encountered in an EDP environment-General EDP Control - EDP Application Control- System Development- Data transfer- Audit practice in relation to computerized systems-Computer Assisted Audit Techniques (Factors and Preparation of CAAT)	08
	Total	48

Term II
Section - II Income Tax

Unit No.	Topic	Lectures
1.	Important Concepts and Definitions under Income Tax Act-1961. Income, Person, Assessee, Assessment year, Pervious year, Agricultural Income, Exempted Income, Residential Status of an Assessee, PAN, TAN	08

	House Property	regarding Income from house property, Determination of gross annual value of self occupied property,	Property owner/ Guest lecture
7.	Profits & Gains of Business & Profession	Meaning of business & profession, procedure for computing taxable profit of business and profession	Visit to Business Firm
8.	Deduction Under Sec.80 C to 80 U	Deduction Under Sec.80 C to 80 U	Visit to Tax Consultant/ Guest lecture
9.	Income Tax Returns –Form 16, ITR – I,II, III,IV	Filling and collecting the Form No. 16, Filling and collecting ITRs	Visit to Tax Consultant/ Guest lecture

Recommended Books

1. Practical Auditing -: Spicer and Peglar
2. Auditing Principles -: Jagadish Prasad
3. A Handbook of Practical Auditing -: B.N. Tondon
4. Auditing assurance standards- -: The Institute of Chartered Accountants of India
5. Indian Income Tax -: Dr.Vinod Singhania
6. Income Tax- -: Ahuja and Gupta
7. Income Tax Act -: R.N.Lakhotia
8. Indian Income Tax Act -: H.C.Malhotra
9. Income Tax -: Manoharem
10. Student guide to Income Tax -: Dr.Vinod Singhania

T.Y. B.Com.

Business Administration Special Paper II

Subject Name :- Business Administration

Course Code :- 305 – a.

Objective :-

To acquaint the students with basic concepts & functions of HRD and nature of Marketing functions of a business enterprise.

Term I :- Human Resource Development.

Unit No.	Content	Lectures
1.	Human Resource function 1.1 Meaning, Objectives of Human Resource Function, Difference between H.R.M. and H.R.D. 1.2 Organization, Scope and functions of Human Resource Department in Modern Business. 1.3 Human Resource Planning – Nature and Scope, Job analysis - Job description - Job specification. 1.4 Emerging Concept of H.R.D. – Quality Circles –Kaizen - Voluntary Retirement Schemes.	14
2.	Recruitment and Training 2.1 Methods or sources of Recruitment of manpower, Role of Recruitment Agencies- Selection Process. 2.2 Types of Interviews- Interview Techniques. 2.3 Objectives and importance of Training and Development. 2.4 Types and Methods of Training Programmes.	10
3.	Employee Career and Succession planning 3.1 Aims and objectives of career planning. 3.2 Career Planning Process – Career Planning Structure. 3.3 Succession Planning - Meaning Need and importance. 3.4 Types of Career Opportunities A) Public Sector :- State and Local Government level - Personnel officer, Purchasing officer, secretary, Director of Administration Accountant etc. B) Private sector :-Marketing and Sales, Production and Material Management, Financial sector, Management as a profession, Insurance Industry, Accounting and Management Information System.	12
4.	Performance Appraisal Management. 4.1 Concept and Importance. 4.2 Performance Appraisal Process. 4.3 Methods and Techniques. 4.4 Merits and limitations of performance appraisal.	12
	Total	48

Term II :- Marketing Functions.

Unit No.	Content	Lectures
1.	Introduction 1.1 Meaning and scope of Marketing. 1.2 Objectives of Marketing.	10

	1.3 Classification of marketing. 1.4 Functions of Marketing.	
2.	Marketing Mix 2.1 Meaning and Importance of Product, Product mix, product life cycle. New product development- Types of new product, Branding, Packaging, Labeling. 2.2 Price – Meaning, Factors affecting Pricing Decisions, Methods of Pricing. 2.3 Place – Functions of distribution channels, Types of distribution channels, Impact of technology on Distribution. 2.4 Promotion – Meaning of sales promotion, Importance, Methods and New techniques of sales promotion.	13
3.	Advertising 3.1 Advertising- Meaning, Scope, Importance, Role of advertising in modern business, Criticism on Advertising practices. 3.2 Advertising media – Different medias of advertising, Selection of advertising media. 3.3 Ethics in advertising- Ethics and appeals in Advertising, Advertising Standards Council of India. 3.4 Future of advertising – Advertising in depression and crisis, Employment opportunities in advertising field.	13
4.	Modern Marketing Trends 4.1 Global marketing – Meaning, Scope, Importance, International marketing Challenges and Problems. 4.2 Marketing Research- Meaning, Scope and Methods of Marketing research. 4.3 Retailing- Meaning, New Trends in Marketing, Direct Marketing, Malls, Franchising. 4.4 Recent Trends in Marketing- i) E-Marketing ii) Telemarketing iii) Internet Marketing iv) M-Marketing.	12
	Total	48

Recommended Books	
1.	Personnel and Human Resource Management – A M Sharm(Himalaya Publishing House)
2.	Personnel Management and Industrial Relations- R S Davar (Vikas Publishing House)
3.	Human Resource Development and Management- Biswanath Ghosh (Vikas Publishing House)
4.	Personnel Management – C.B. Mamaria, S V Gankar (Himalaya Publishing House)
5.	Human Resource Management – ASwathappa
6.	Basics of Marketing- Cannon
7.	Marketing Management, Philips, Kotler
8.	Marketing – Gandhi
9.	Principles of Marketing – Sherlekar S.A.
10.	International Marketing- P. Saravanavel (Himalaya Publishing House)
11.	Modern Marketing Management- R.S. Davar

T.Y. B.Com.
Banking & Finance Special Paper II
Subject Name :- Financial Markets and Institutions in India.
Course Code :- 305 – b.

Objectives :

1. To acquaint the students with Financial Markets and its various segments.
2. To give the students and understanding of the operations and developments in financial markets in India.
3. To enable them to gain an insight into the functioning and role of financial institutions in the Indian Economy.

Term - I

Unit No.	Topic	Lectures
1	Indian Financial System : A) Financial Institutions - Regulatory, Intermediary and Non-Intermediaries. B) Financial Markets - Money and Capital Markets. C) Financial Instruments D) Indicators of Financial Development E) Role of Financial System in Economic Development	12
2	Indian Money Market 2.1 Meaning and Scope of Indian Money Market 2.2 Structure and Characteristics of Money Market 2.3 Functions of Indian Money Market 2.4 Institutions in the Money Market 2.5 Deficiencies of Indian Money Market. 2.6 Reforms in Indian Money Market after 1991	12
3	Indian Capital Market 3.1 Meaning and Scope of Indian Capital Market. 3.2 Characteristics of Capital Market. 3.3 Participants of Capital Market BSE - Bombay Stock Exchange NSE -National Stock Exchange OTCEI - Over the Counter Exchange of India. 3.4 Primary and Secondary Markets : its working 3.5 Reforms in Indian Capital Market after 1991.	12
4	Foreign Exchange Market 1. Meaning, Segments, Participants. 2. Spot, Forward Market 3. Basics of Exchange Rate Determination 4. Rate Quotations 5. Methods of Foreign Exchange 6. Exchange Risk Management	12
		48

TERM - II

5	NBFIs (Non-Banking Financial Institutions 5.1 Meaning and Types of NBFIs	
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	5.2 Distinction between Bank And NBFIs 5.3 Functions of Following : 1. Lease Financing 2. Mutual Funds 3. Factoring 4. Housing Finance 5. Venture Capital 6. Merchant Bank	12
6	Development Financial Institutions (DFIs) Working and Progress of : 1. IFCI - Industrial Finance Corporation of India 2. SIDBI - Small Industries Development Bank of India 3. SFCs - State Finance Corporations. 4. NSSIDC - National Small Scale Industrial Development Corporation 5. Mudra Bank 6. Bharatiya Mahila Bank	12
7	Investment Institutions in India Organization, Working & Functions of 7.1 UTI - Unit Trust of India. 7.2 Life Insurance Companies - Public & Private. 7.3 Non Life Insurance Companies - Public & Private. 7.4 Post office Savings Schemes 7.5 Provident Funds 7.6 Pension Funds	12
8	Regulatory Institutions In Market : Organization Functions & Working of 8.1 SEBI - Security Exchange Board of India 8.2 IRDA - Insurance Regulatory & Development Authority. 7.3 PFRDA - Provident Fund Regulatory Development Authority.	12
		48
Recommended Books		
1. Financial Institution and Market : L. M. Bhole 2. Financial market and institutions of India : Dr. MukundMahajan, NiraliPrakashan 3. Indian Banking System : Dr. B. R. Sangale, Success Publication, Pune. 4. Business Finance and Financial Services : Dr. MukundKohok 5. Indian Financial System : Dr. M. Y. Khan 6. Investment and Securities Markets in India : V. A. Avadhani 7. Economic Reforms and Capital Markets in India : Anand Mittal 8. BharatiyaVittaBajar : Dr. Shinde S. G., Success Publication, Pune. Financial Market and Institutions in India :Dr. Sunil Shete, Succes Publication.		

T.Y. B.Com.

Business Laws & Practices Special Paper II

Subject Name -: Business Laws & Practices.

Course Code -: 305 – c.

Objectives –

- 1) To impart the students with the knowledge and understanding of important business Laws including labour laws.
- 2) To acquaint the students with certain provisions of Company law and its governance.

Term I

Unit No.	Topic	Lectures
1	The Factories Act, 1948 (Sections 1-20) Objects and Definitions, Approval, Licensing and Registration of Factories, The Inspecting Staff, Provisions Regarding Worker's Health, Provisions Regarding Safety and Welfare of Workers.	12
2	The Payment of Wages Act, 1936 (Sections 1 to 12,12a, 12b,13,13a &20) Introduction, Definitions, Rules for Payment of Wages, Deductions from Wages, Administration of Payment of Wages Act.	08
3	The Trade Union Act, 1926 (Sections 1 to 27) Object and Definitions, Registration of Trade Union, Privileges of a Registered Trade Union, Change of Name, Amalgamation, Dissolution.	10
4.	The Payment of Bonus Act, 1965 (Sections 1to3,8 to 12,20 to 25 and29) Introduction - Application of the Act, Definitions, Minimum and Maximum Bonus, Eligibility for Bonus, Available Surplus, Time Limit for Payment of Bonus.	08
5.	The Employees Provident funds and Miscellaneous Provisions Act, 1952 Object and scope of the Act, Applicability and Constitutional validity of the Act., Definitions, Employees' Provident Fund Scheme, Employees' pension scheme and Employees Deposit Linked Insurance scheme Authorities - Under the Act, and their workings, penalties, offences and protection.	10
Term II		48
6.	Historical Development of Company Law in India : Development of various concepts and trends in company law – Social responsibilities of companies – Development of company law administration.	10
7.	Prevention of Oppression and Mismanagement. Meaning of oppression, who can apply to court, Rule of Majority, protection of minority interest, remedies and rights of minority shareholders, Prevention of oppression and mismanagement, powers of the court	12
8	Inspection and Investigations: Inspection and investigation suo-moto - Investigation by Government -	10

	Rights and duties of Inspector - Report by an Inspector.	
9	Compromise and Arrangement: Schemes for Compromise and Arrangement - Persons entitled to apply for sanction of court - Powers of court - Conditions for sanction of compromise - Effect of sanction	10
10.	Rules of Corporate Governance : History, Concept of corporate Governance – Cadbury Committee Report – Principles of Morality and business ethics –Code of conduct for professionals.	06
		48

Recommended Books :-

1. Mercantile Law – P.L. Malik
2. Industrial Law – P.L. Malik
3. Labour and Industrial Law – M.N. Mishra (Central Publication Allahabad)
4. Company Law – Avtar singh (Eastern Book Comp. Lucknow)
5. Secretarial Practice – M.C. Kuchhal
6. Company Law - A.K.Mujumdar (Taxmann Publication Pvt.Ltd.)
7. Corporate Law – Dilip Shinde, Kiran Nerkar, Abhishek Sahu
(Sai Jyoti Publication)

T.Y. B.Com.
Co-operation and Rural Development Special Paper II
Subject Name -: Co-operation and Rural Development.
Course Code -: 305 – d.

Objectives:-

1. To acquaint students with the Co-operative Management.
2. To study the Co-operative Organization and Management.

Term I

Sr. No.	Topics	Lectures
Unit 1	Introduction to Co-operative Management 1.1 Meaning, Nature and Scope of Co-operative Management. 1.2 Objectives of Co-operative Management. 1.3 Principles of Co-operative Management. 1.4 Functions of Co-operative Management	10
Unit 2	Management and it's Role 2.1 Evaluation of Co-operative Management 2.2 Levels of Management. 2.3 Board of Directors and Executives Duties, Responsibilities and Role in Co-operative Management. 2.4 Professionalisation of Management- Need and Significance.	10
Unit 3	Human Resource Management in Co-operative 3.1 Human Relationship in Co-operative. 3.2 Co-operative Philosophy and H.R.D. 3.3 Recruitment 3.4 Training and Managerial Development 3.5 Appraisal and Evaluation	10
Unit 4	Decision Making in Co-operative Management 4.1 Decision Making – Meaning and Importance's. 4.2 Decision Making Process – Steps Involved 4.3 Measures to overcome the defects in Co-operative Management. 4.4 Trends in Co-operative Management in Global Scenario.	10
Unit 5	Co-operative Administration 5.1 Organizational structure of Co-operative Department in Maharashtra. 5.2 Powers, Functions and Responsibilities of Registrar. 5.3 Problems of Co-operative Administration in Maharashtra.	08
	Total	48

Term II

Sr. No.	Topics	Lectures
Unit 6	Financial Management of Co-operatives 6.1 Meaning, Nature and Importance of Financial Management. 6.2 Sources of Finance to Co-operative. 6.3 Distinction between Corporate Finance and Co-operative Finance. 6.4 Significance of financial Management in Co-operatives.	10
Unit 7	Financial Planning 7.1 Meaning and Characteristic	10

	7.2 Estimation of Financial Requirement. 7.3 Capital and Funds of Co-operatives and their raising. 7.4 Budget and Accounting of Co-operatives.	
Unit 8	Financial Control 8.1 Meaning and Need 8.2 Proper utilization of Funds and Capital. 8.3 Investment Policy- Profitability and Security. 8.4 Operating Expenditure and Cost Control	08
Unit 9	Co-operative Audit 9.1 Meaning, Definition and Nature of Co-operative Audit 9.2 Objectives and Significance of Co-operative Audit. 9.3 Provisions of co-operative law related to Audit. 9.4 Types of Audit – Statutory Audit, Re-Audit, Test Audit and Internal Audit.	10
Unit 10	Co-operative Auditor 10.1 Powers and Duties of Auditor 10.2 Audit Report and Rectification. 10.3 Importance of Audit Report.	08
	Total	48

Recommended Books :

- 1) G.S.Kamat –New Dimensions of Co-operative management-Himalaya Publication House, Mumbai
- 2) Dr.Nakkiran S.A.- Co-operative Management principals and techniques Himalaya Publication House, Mumbai
- 3) Ram Krishna Y.- Management of Co-operatives Jaico Publishing Home, New Delhi.
- 4) Goel B.B- Co-operative Management and Administration, Deep and Deep Publication, New Delhi.
- 5) Kulandaiswamy V. Principles and Practice of Co-operative Management - Rainbow Publications, Coimbatore.
- 6) Taimani K.K. – Managing the Co-operative Enterprise, Minerva Associates, Calcutta.
- 7) G.S.Kamat – Cases in Co-operative Management.
- 8) Jagdish Killol- The Maharashtra Co-operative Societies Rules 1961-Amended up to 2014.

T.Y. B.Com.
Cost and Works Accounting Special Paper II
Subject Name :- Cost and Works Accounting.
Course Code :- 305 – e.

Objectives :-

1. To provide Knowledge about the concepts and principles application of Overheads
2. To provide also understanding various methods of costing and their applications.

Level of Knowledge :- Basic Knowledge.

Term I

Unit No.	Topic	No. of Lectures
1.	Overheads:	6
	1.1. Meaning and definition of overheads. 1.2. Classification of overheads	
2.	Accounting of Overheads (Part-I)	14
	2.1 Collection and Allocation of overheads. 2.2 Apportionment and Re-apportionment of overheads	
3.	Accounting of Overheads (Part-II)	20
	3.1 Absorption - Meaning, Methods of Overhead Absorption 3.4 Under and Over Absorption of overheads- Meaning, Reasons and Accounting treatment	
4.	Activity Based Costing	8
	4.1 Definitions-Stages in Activity Based Costing	
	4.2 Purpose and Benefits of Activity Based Costing	
	4.3 Cost Drivers 4.4 Problems on Activity Based Costing [Simple Problems only]	
Total		48

Term II

Unit No.	Topic	Lecture
5.	Methods of Costing:	08
	5.1 Introduction to Methods of Costing. 5.2 Job Costing- Meaning, Features, Advantages and Limitations	
6.	Contract Costing:	16
	6.1 Meaning and Features of Contract Costing	
	6.2 Work Certified and Uncertified, Escalation clause, Cost Plus contract, work-in- progress 6.3 Profit on incomplete contract	
7.	Process Costing	14
	7.1 Meaning and features of process costing	
	7.2 Preparation of process accounts including normal and abnormal loss/gain 7.3 Joint Products and By Products [Theory Only]	
8.	Service Costing:	10

	8.1 Meaning, Features and Applications. 8.2 Cost Unit-Simple and composite 8.3 Cost Sheet for Motor transport service 8.4 Cost Statement for Hospital and Hotel Organization	
	Total	48

Note -: Allocation of Marks -:

- a) 50 % for Theory.
- b) 50% for Practical Problems.

Areas of Practical Problems

- Accounting & Control of Overhead. [Part I]5
Primary Distribution of Overheads, Repeated & Simultaneous equation methods only.
- Accounting & Control of Overhead. [Part II]
Problems on Machine Hour Rate Only.
- Contract Costing - Preparation of Contract Account & Contractive Account [without B/s]Simple Problem without Escalation clause
- Process Costing Simple Problems on Process Costing [Where there is no work in process].
- Service Costing - Cost Sheet for Motor Transport and Hotel and hospital industry Service.

Books Journals and Websites Recommended for Cost and Works Accounting Paper I, II and III	
1.	Prof. Subhash jagtap -: Practice in Advanced costing and Management Accounting. Nirali Prakashan, Pune
2.	Ravi Kishor -: Advanced Cost Accounting and Cost Systems Taxman's Allied Service Pvt. Ltd., New Delhi.
3.	S.P. Lyengar -: Cost Accounting Principles and Practice, Sultan Chand & Sons Accounting, Taxman's, New Delhi.
4.	Ravi Kishor -: Students Guide to Cost Accounting Taxman's, New Delhi.
5.	M.N. Arora -: Cost Accounting Principles and Practice Vikas Publishing House Pvt. Ltd., New Delhi
6.	S.N. Maheshwari and S.N. Mittal -: Cost Accounting, Theory and Problems, Mahavir book Depot, New Delhi.
7.	B.L. Lall and G.L. Sharma -: Theory and Techniques of Cost Accounting. Himalaya Publishing House, New Delhi.
8.	V.K. Saxena and Vashista -: Cost Accounting – Text book. Sultan Chand and Sons, New Delhi
9.	V.K. Saxena and Vashista -: Cost Audit and Management Audit. Sultan Chand and Sons, New Delhi
10.	Jain and Narang -: Cost Accounting Principles and Practice. Kalyani Publishers
11.	N.K. Prasad -: Principles and Practice of Cost Accounting Book Syndicate Pvt. Ltd., Calcutta.
12.	N.K. Prasad -: Advanced Cost Accounting Syndicae Pvt Ltd., Calcutta.
13.	R.K. Motwani -: Practical Costing. Pointer Publisher, Jaipur
14.	R.S.N. Pillai and V. Bhagavati -: Cost Accounting.

15. Hornefgrain and Datar -: Cost Accounting and Managerial Emphasis.
16. Dr.J.P.Bhosale -: Management Accounting, Vision Publication
17. Prof.Jagtap, Nare & Pagar -: Cost & Works Accounting, Paper-II
18. Journal -: Cost Accounting Standards issued by ICWAI, Kolkata
19. Journal -: Management Accountant Issued by ICWA of India, Calcutta.
20. Website -: - www.icwai.org& www.aicmas.com.

T.Y. B.Com.
Business Statistics Special Paper II
Subject Name :- Business Statistics.
Course Code :- 305 – f.

Objectives:

1. To distinguish between random and non-random experiments.
2. To find probabilities of events.
3. To apply standard distribution to different situations.
4. To test the hypotheses.

Sr. No.	Topic	No. of Lectures
Term 1		
Unit 1	Introduction to Probability: Definitions of : Permutation, Combination, Sample Space, Event, different types of events, Probability of an event, Conditional Probability, Independence of two events, Partition of sample space. Bayes Theorem (statement only). Examples and problems.	12
Unit 2	Uni-variate Discrete Probability Distribution: Definitions of : random variable, discrete random variable, probability distribution of discrete random variable, Probability mass function (p.m.f.), Cumulative distribution function, mean , variance and standard deviation. Properties of distribution function. Examples and problems.	12
Unit 3	Some Standard Discrete Probability Distributions : 1. Bernoulli: p.m.f., mean and variance. (statement only) 2. Binomial: p.m.f., mean, variance and additive property. (statement only) real life situation. 3. Poisson: p.m.f., mean, variance and additive property.(statement only) real life situation. Examples and problems.	12
Unit 4	Bi-variate Discrete Probability Distribution: Bivariate discrete random variable, Joint probability distribution of bivariate discrete random variable, marginal and conditional distribution and independence of two variables. Examples and problems.	12
Term 2		
Unit 5	Normal Distribution: Normal Distribution :Definition, p.d.f. curve, properties of normal distribution, state mean and variance, standard normal variate, problems to evaluate probabilities(using statistical table and excel), additive property for two variables (statement only). Fitting of normal distribution using Excel.Examples and problems.	14
Unit 6	Test Of Hypothesis-I: 1. Definitions of :Hypothesis, Null hypothesis, Alternating hypothesis, Critical region, Types of Errors, Level of significance,	18

	<p>P-value.</p> <p>2. Test for Population Mean (for large and exact sample): Describe test procedure for testing</p> <ol style="list-style-type: none"> $H_0: \mu = \mu_0$ against $H_1: \mu \neq \mu_0$ and $H_0: \mu_1 = \mu_2$ against $H_1: \mu_1 \neq \mu_2$. If population variance is known. <p>3. Test for Population Mean: Describe test procedure for testing</p> <ol style="list-style-type: none"> $H_0: \mu = \mu_0$ against $H_1: \mu \neq \mu_0$ and $H_0: \mu_1 = \mu_2$ against $H_1: \mu_1 \neq \mu_2$. If population variance is unknown. <p>4. Describe the test procedure for paired t-test.</p> <p>5. Test for population proportion : Describe test procedures for testing</p> <ol style="list-style-type: none"> $H_0: P = P_0$ against $H_1: P \neq P_0$ and $H_0: P_1 = P_2$ against $H_1: P_1 \neq P_2$. 	
Unit 7	<p>Test Of Hypothesis-II:</p> <p>1. Describe Chi-square test for testing</p> <ol style="list-style-type: none"> Goodness of fit. Independence of attributes. <p>2. Describe test procedure for testing $H_0: \sigma_1^2 = \sigma_2^2$ against $H_1: \sigma_1^2 \neq \sigma_2^2$ (test based on F-distribution)</p>	8
Unit 8	<p>Non-parametric Tests :</p> <p>Introduction , sign test, run test, Kolmogrove – Smirnov test, Mann whitney test.</p>	8

List of Practicals

Sr. No.	Name of Experiment
1	Applications of Binomial and Poisson Distribution.
2	Bi-variate Probability Distribution.
3	Applications of Normal distribution.
4	Testing of Population means and proportions.
5	Test based on Chi-square and F distributions.
6	Non parametric test.

Books Recommended:

1. Fundamentals of Mathematical Statistics: Gupta, Kapoor V.K.
2. Fundamentals of Statistics: S.C. Gupta
3. Business Statistics : Gupta Indra
4. Fundamentals of Statistics: D.N. Elhance
5. Statistical Methods: S.P. Gupta

T.Y. B.Com.
Business Entrepreneurship Special Paper II
Subject Name :- Business Entrepreneurship.
Course Code :- 305 – g.

Objective : To enable students to understand the basic concepts of entrepreneurship and preparing a business plan to start a small industry.

1. To Develop Knowledge and understanding in creating and managing new venture.
2. To Equip students with necessary tools and techniques to set up their own business venture.
3. To Help students to bring out their own business plan.
4. To make students aware about business crises and sickness.

Term I

Unit No	Topic	Lectures
1	SMALL SCALE INDUSTRIES Definition - Meaning - Product Range - Capital Investment - Meaning and importance of Tiny Industries, Ancillary Industries, Cottage Industries. Role played by SSI in the development of Indian Economy. Problems faced by SSI's and the steps taken to solve the problems - Policies Governing SSI's.	12 Hrs
2	FORMATION OF SMALL SCALE INDUSTRY Business opportunity, scanning the environment for opportunities, evaluation of alternatives and selection based on personal competencies. Steps involved in the formation of a small business venture: location, clearances and permits required, formalities, licensing and registration procedure.	12 Hrs
3	BUSINESS PLAN PREPARATION : Meaning and importance - objectives - Selection of suitable form of organisation - Precautions to be taken by an entrepreneur while preparing Business Plan. Project Appraisal - Break - even Analysis and Ratio Analysis : Debt : Service Coverage Ratio - Gross Profit : Net Profit Ratio and Return on Investment (ROI), Project Audit	14 Hrs
4	PROJECT ASSISTANCE Financial assistance through SFC's, SIDBI, Commercial Banks, IFCI - Non-financial assistance from DIC, SISI, KVIC - Financial incentives for SSI's and Tax Concessions - Assistance for obtaining Raw Material, Machinery, Land and Building, Venture Capital and Technical Assistance	10 Hrs
Total		48 Hrs

Term II

Unit No	Topic	Lectures
5	BUSINESS PLAN (BP) IMPLEMENTATION	12 Hrs

	Meaning - importance - preparation of Business Plan, Financial aspects, Marketing aspects, Human Resource aspects, Technical aspects, Social aspects of Business Plan. Common pitfalls to be avoided in preparation of a Business Plan.	
6	SMALL ENTERPRISE MANAGEMENT : (As Distinct from corporate sector management) Functional v/s Integrated Approach Structured v/s Flexible Approach Logical v/s Creative Approach Start up phase Management: Difference of opinion with in promoting team - Avoiding failure – Problem-Solving, Creativity and Innovation, Stability Phase Management, Growth phase Management,	12 Hrs
7	BUSINESS CRISES AND SICKNESS : Types of Business Crises, Starting crises, Cash crises, Delegation Crises, Leadership Crises, Financial Crises, Prosperity Crises, Succession Crises, Sickness : Meaning and Definition, Symptoms, Causes, Turnaround Strategies, Revival Schemes of Sickness,	12 Hrs
8	SKILL DEVELOPMENT <ul style="list-style-type: none"> • Preparation of a Project report to start a SSI Unit. • Preparing a letter to the concerned authority-seeking license to the SSP Unit (You propose to start). • Format of a business plan. • A Report on the survey of SSI units in the region where college is located • Chart showing financial assistance available to SSI along with rates of interest • Chart showing tax concessions to SSI both direct and indirect. • Success stories of Entrepreneurs in the region. (Any Two) • Documents required for Registration of SSI 	12 Hrs
Total		48 Hrs

Recommended Books

1. Desai Vasant -: "Management of Small Scale Industries" Himalaya Publishing House.
2. Khanka S.S. -: "Entrepreneurial Development" S.Chand.
3. Gupta S.S. -: "Entrepreneurial Development" Sultan Chand & Sons.
4. Taneja Satish and Gupta S.L. "Entrepreneurship Development - New Venture Creation" Gaigotia Publishing Company, New Delhi.
5. Chandra P. - 'Project - Preparation, Appraisal and Implementation' - Tata McGraw Hill, New Delhi.
6. Jain P.C. (ed.) 'Handbook for New Entrepreneurs' - Entrepreneurship Development Institute of India, Ahmedabad.

7. Pandey G.N. - 'A Complete Guide to Successful Entrepreneurship' Vikas Publishing House Pvt. Ltd.
8. Maharashtra Centre for Entrepreneurship Development - 'Project Profile', 'Profile for SSI Projects.'
9. Edward D. Boao - 'Opportunities'.
10. Prof. John Mullins - 'The New Business Road Tests' - Pearson.
11. Prof. Rajeev Roy - 'Entrepreneurship' Oxford University Press.
12. Rashmi Bansal - 'Stay Hungry Stay Foolish' - CIIFIM, Ahmedabad.
13. Dr. Patel V.G. - 'When The Going Gets Tough' - Tata McGraw Hill, New Delhi.
14. dovakr yaaogiraja Á]VaogasaMQal Á SaaQaa mhNajao saapDola – ka^inTnaonTla p`kaSana, puNao
15. rSmal bansala Á sTo hMga`I sTo fUilaSa³marazi Anauvaad Á ivadulaa Taokokr´
16. Mark. J. Dollinger, Entrepreneurship - Strategies and Resources, Pearson Edition.
17. Udai Pareek and T.V. Rao, Developing Entrepreneurship
18. S.V.S. Sharma, Developing Entrepreneurship, Issues and Problems
19. Srivastava, A Practical Guide to Industrial Entrepreneurs
20. Anil Kumar: Small Business and Entrepreneurship I.K. International Publishers
21. Government of India, Report of the committee on Development of small and medium entrepreneurs, 1975
22. Bharusali, Entrepreneur Development
23. Vidya Hattangadi : Entrepreneurial
24. Dr. Venkataramanappa : : Entrepreneurship Development
25. B. Janakiraman , Rizwana M: Entrepreneurship Development
26. N.V.R Naidu : Entrepreneurship Development, I.K. International Publishers
27. Business Entrepreneurship – Dr. M. B. Sonawane
28. Business Entrepreneurship – Dr. Sudhakar Jadhavar (Dean Commerce Faculty)
29. Business Entrepreneurship –Dr. S. L. Shirgave.

T.Y. B.Com.
Marketing Management Special Paper II
Subject Name -: Marketing Management.
Course Code -: 305 – h.

Objectives of the Paper

- I. To understand the concept and functioning of marketing planning and sales management
- II. To know marketing strategies and organization
- III. To inform various facets of marketing with regulatory aspects
- IV. To understand marketing in globalize scenario

First Term

Unit I

Marketing Planning and Sales Forecasting

Meaning of Marketing Planning
Importance of Marketing Planning
Types of Marketing Plan
Elements of a Marketing Plan
Process of Preparing a Marketing Plan
Meaning of Sales Forecast, Sales Budgets and Sales Quota
Sales Forecasting Methods
Forecasting Techniques
(12 Periods)

Unit 2

Social Marketing:

Meaning and Objectives of Social Marketing
Social Responsibility of Marketing Manager
Impact of Marketing on Society and Other Business
Social Criticism of Marketing
Recent Trends in Social Marketing
(16 Periods)

Unit 3

Marketing Organisations

Meaning of Marketing Organisation
Changing role of Marketing Organisation
Factors affecting on Marketing Organisation
Essentials of an effective Marketing Organisation
Types of Marketing Organisation
(10 Periods)

Unit 4

Marketing Strategies

Concept of Strategy
Characteristics of Strategy
Meaning of Marketing Strategy
Competitive Marketing Strategies

Competitive Strategies in Global Environment

Benchmarking – A total for effective Marketing Strategy – meaning, process and advantages of Benchmarking
(10 Periods)

Second Term

Unit 5

Agricultural marketing

Meaning of Agriculture Marketing

Types of Agri-Products

Features of Agri-Products

Types of Markets – Defects of Agri- marketing and remedies

Marketing Intelligence System and Agriculture Marketing

Distinction between manufacture goods marketing and Agriculture goods marketing

(14 Periods)

Unit 6

International Marketing

Meaning, nature, need and importance of International Marketing

International Marketing Vs Domestic Marketing

Problems and Challenges in International Marketing

Mode of entry in International Market

Scope of International Marketing

(12 Periods)

Unit 7

Marketing Regulations

Importance of Marketing Regulations in Marketing.

Relevance and importance of following Acts in the Context Marketing Management

Consumer Protection Acts, 1986

Trade Mark Acts, 1999

Competition Acts, 2002

Indian Patent (amendment) Acts, 2005

Bureau of Indian Standards Act

(12 Periods)

Unit 8

Globalization and Marketing

Meaning of Globalization

Features of Globalization

Marketing in 21st Century

Impact of Globalization on marketing

Benefits and limitation of Globalization

Case study related to Global Marketing

(10 Periods)

Recommended:

Books:

T.Y. B.Com. w.e.f. 2015-16

Philip Kotler	Marketing Management
David Carson	International Marketing: A Comparative System Approach, Wiley, New York
Steven M. Bungess	The New Marketing Halfway House, Zebra Press, South Africa
David J. Schwartz	Marketing Today: A Basic Approach Harcourt Brace Jovanovich, New York
Thomas V. Boroma	The Marketing Edge: Making Strategic Work The Free Press, New York
Peter Doyle	Value-based Marketing: Marketing Strategies for Corporate Growth and Shareholder value John Wiley, Crichester, England
E. Jenome McCarthy	Basic Marketing: A Managerial Approach Irwin, Homewood, Illinois

Suggested mode of conducting practical

1. Guest lecture
2. Library assignment
3. Case study
4. Field visit
5. Conducting Survey
6. Presentation

T.Y. B.Com.

Agricultural and Industrial Economics Special Paper II

Subject Name :- Agricultural and Industrial Economics.

Course Code :- 305 - i.

Objectives -

1. To study the agricultural development in India.
2. To analyze the importance of industrial development in India

Term I - Agricultural Development in India		
Unit	Topic	Lectures
1.	Agriculture :- 1.1 Role of Agriculture in Indian Economy 1.2 Progress of Agriculture since 1991. 1.3 Concept & Problems of Productivity 1.4 Causes of low Productivity in Indian Agriculture 1.5 Measures adopted to improve the productivity 1.6 Causes and its effects on sub-division and fragmentation of land holding	10
2.	Land Reforms :- 2.1 Technological & Institutional Reforms 2.2 Evaluation of Land Reforms.	08
3.	Agriculture Labour :- 3.1 Types of Agriculture Labour. 3.2 Causes of increase Agriculture Labour. 3.3 Government Policy Measures : EGS/MGNREGA	10
4.	Problems of Farming :- 4.1 Seasonal changes and farming 4.2 Minimum support price of crops. 4.3 Purchasing of foods by Government 4.4 Role of Government in natural calamities 4.5 Problems of Farmers Suicide. 4.6 Land Acquisition	12
5.	Agricultural Processing :- 5.1 Role of Agricultural Processing in India 5.2 Scope & Importance of Agricultural Processing. 5.3 Problems & remedial measures of Agricultural Processing.	08
		Total 48
Term II - Industrial Development		
Unit	Topic	Lectures
6.	Industry & Economic Development :- 6.1 Role of Industry in India 6.2 Highlights of Industrial growth Since 1991 6.3 Ownership of Industry 6.4 Pattern of Ownership of Indian Industries 6.5 Public & Private Sector. 6.6 Role of Small Scale Industries.	10

	6.7 Problems & Policy measures adopted to their developments.	
7.	Major Industries in India :- 7.1 Sugar & Textile. 7.2 Iron & Steel. 7.3 Power Generation.	10
8.	Industrial Labour :- 8.1 Government wage policy 8.2 Industrial Dispute – Causes and Measures 8.3 Social Security & Welfare Measures.	08
9.	Industrial Finance :- 9.1 Problems of Industrial Finance 9.2 Sources of Industrial Finance 9.3 IDBI, IFCI, ICICI, SFC.	10
10.	Public Enterprises :- 10.1 Government policy of Public Enterprises. 10.2 Problems of Public Enterprises 10.3 Arguments against Privatization of Public Enterprises	

Recommended Books :

1. S.K.Misra and V.K.Puri : Indian Economy - Himalaya Publishing House, Delhi.
 2. Khedkar B.D. : Indian Economy, Success Publication, Pune
 3. Sundaram & Black : The International Business Environment, New Delhi
 4. Agrawal A.N. Indian Economy – Vikas Publication
 5. Khem Farooq A. Business and society, S.Chand Delhi
 6. Dutt R & Sundaram K.P.M – Indian Economy, s.chand delhi
 7. Dutt Rudder : Economic Reforms in India – A Critique – S Chand, New Delhi
 8. Hedge: Environmental Economics, MaMillan
- K.V. Srivyya and V.R.M. Das : Indian Industrial Economy, Chand & Com.New Delhi 1977.

T.Y. B.Com.

Defense Budgeting, Finance & Management Special Paper II
Subject Name -: Defense Budgeting, Finance & Management.
Course Code -: 305 – j.

Aim of the paper

One of the crying needs of the hour is to ensure that the National Security objectives are met-in a cost effective manner. Against such backdrop, the aim can be achieved by educating the students and disseminating the information and by giving the planners, decision makers and administrators all the information they need in an easily understandable form. By studying this paper students will understand all the financial aspects of budgetary and defence production in India.

Term I

Unit No.	Topic	Lectures
1.	Rationale of Defence Production in India. a. Economic aspects of Defence Production. b. Political aspects of Defence Production.	12
2.	Defence and Development. a. Concept of Defence v/s Development. b. Evaluation of the Debate. c. Future prospects of the debate	12
3.	Government Policies towards Defence Production in India. a. Industrial Policy Resolution of the Government 1947-48, 1956-57, Since 1991 onwards. b. Weapons Procurement Policies in India since 1947.	12
4.	Structure of Defence Production. a. Department of Defence Production in the Ministry of Defence b. Structure and Functions. c. Defence Public Sector Undertakings - Basic Aims and Objectives. d. Information & role of Defence Public Sector Undertakings.	12
Total		48

Term II

Unit No.	Topic	Lectures
5.	Role of Private Sector in Defence Production. a. Status of Indigenous arms production in India. b. Problems of prospectus of arms production in India.	12
6.	Defence Management. a. Nature, Scope, Function and Principles of Management. b. Principles and Types of Organisation, Military and Non Military Organisations.	12
7.	Decision making in Armed Forces. a. Organisational aspects of Decision Making. b. Decision making process in India.	12
8.	Logistics Management for Indian Defence. a. An understanding of Logistics management - meaning and concept.	12

	b. Significance and Historical Evaluation. c. Scope of Logistics management. d. Principles of Logistics Management. e. Logistics Planning for Indian Defence.	
Total		48

Recommended Books	
1.	Raju G.C. Thomas, "The Defence of India: A Budgetary Perspective" (MacMillan Publication, New Delhi, 1978)
2.	Subramanyam K., "India's Security Perspective – Policy and Planning", (Lancer Books, New Delhi, 1991).
3.	Nanda Ravi, "National Security Perspective, Policy and Planning", (Lancer Books, New Delhi, 1991).
4.	Khanna D. D. and Malhotra P. N., "Defence vs. Development: A Case Study of India", (Indus Publication Company, New Delhi, 1993).
5.	Kennedy Gavin, "Defence Economics", (Gerald Duckworth & Co. Ltd, 1983).
6.	Ghosh Amiya, "India's Defence Budget & Expenditure Management in Wider Context", (Lancer Publication and Span Tech, Delhi, 1996).
7.	Dutta Meena and Sharma Jai Narayan, "Defence Economics", (Deep and Deep Publication, New Delhi)
8.	Deger S. & Sen S. "Military Expenditure in the Third World Countries: The Economic Effects", (Routlet & Kegan Paul, 1986).
9.	Agarwal Rajesh K., "Defence Production and Development", (Gulab Vazirani for Arnold Heinermann Publishers, 1978).
10.	Thomas Raju G. C., "Indian Security Policy", (Princeton, New Jersey, University Press, 1988).
11.	Robert Loony and David Winterford, "Economic Causes and Consequences of Defence Expenditure in the Middle East and South Asia", (University Press, 1995).
12.	Shrinivas V. N., "Budgeting for Indian Defence: Issues of Contemporary Relevance", (KW Publishers Pvt., Ltd., New Delhi – 2008).
13.	Annual Report, Ministry of Defence, Government of India.
14.	Report of the Finance Commission, Government of India.

T.Y. B.Com.
Insurance Transport and Clearance Special Paper II
Subject Name -: Insurance Transport and Clearance
Course Code -: 305 – k.

Objectives :

- 1) To know the fundamentals of Life Insurance & General Insurance.
- 2) To create the awareness of Insurance Business & practices .
- 3) To know the knowledge about laws & regulations relating to Life Insurance & General Insurance.

Term I

Unit	Topic	Lectures
1	Insurance Management Life Insurance, Claim Settlements ,Maturity Claims – Meaning , Procedure for claim ,types of claims ,survival benefits ,Death claims , early claims , required documents & forms	12
2	Nomination & assignments of policies Difference between Nominations & assignments , policy conditions ,loans & surrender of policies, post maturity claims	12
3	Privatization & Insurance Business Effect of privatization on Insurance Business, Comparative study of private companies & government companies, Malhotra committee report, current trends in global insurance business.	12
4	Laws relating with Insurance Business 1) Commentaries on Insurance Act 1938 2) Life Insurance corporation Act 1956 3) Insurance Regulatory & Development Act 1991 4) Overview of Income Tax Act	12
Total-		48

Term II

1	Insurance Management General Insurance Maturity Claims – Meaning ,Procedure for claim , Types of claims, survival benefits ,Death claims , early claims, required documents & forms, Accidental benefits & disability benefits, various conditions in the policy , permanent disability benefits, post maturity claims, payments, importance of timely payment, due dates of payment, methods & rules of payment , current trends of General Insurance in Global Business	12
2	Premium Payments Importance of timely payment, due date of payment Surrender values – Meaning & Conditions, Lapse of policy, forfeiture & revival of policies, special revival scheme, Installment revival scheme, loan cum revival scheme	12

3	Laws related to General Insurance Business	12
	1) Insurance Act 1938	
	2) Insurance Amendment Act 2002	
	3) IRDA Regulations 2002	

4	Insurance Business & Saving Plans	12
	1) Financial planning & Taxation	
	2) Mutual Funds & shares	
	3) Unit Trust & Unit based policies	
	4) Record Keeping & performance for insurance Agents	
	5) Business Targets & Incentives	

Total- 48

Recommended Books

- 1) Principles and Practices of Insurance- Dr. P. Periaswamy
Himalaya Publishing House, Mumbai
- 2) Theory and Practice of Insurance Business- M. Ariff Khan
- 2) Marketing and Life Insurance Business- P.K. Biswas Roy
Discovery Publishing House, New Delhi
- 4) Travel and Tourism Business Management – Dr.S.K.Wadekar
Shanti Prakashan, Ahmedabad (Gujrat)
- 5) Life Insurance Administration, Insurance Institute of India
- 6) Manual for Agents- LIC India

T.Y. B.Com.

Computer Programming and Application Special Paper II

Subject Name :- Computer Networking and Cyber Security.

Course Code :- 305 – I.

Course Objectives:

1. To know about computer network.
2. To understand different topologies used in networking
3. To learn different types of network.
4. To understanding the use of connecting device used in network.

Term-I

Unit No.	Name of the Topic	No. of Lectures	Ref. Books
1	Chapter 1: Computer Networks. 1.Introduction Computer Network, Topology, Types of Networks 2.Communication Types Serial, Parallel 3.Modes of Communication : Simplex, Half Duplex, full Duplex, Server Based LANs &Peer-to-Peer LANs, Comparison of both 4.Protocols and Standards	14	1,2,3
2	Chapter 2 : Network Models 1.Design issues of the layer 2. Protocol Hierarchy 3.ISO-OSI Reference Model : Layers in the OSI Model, Functions of each layer 4. Terminology : SAP, Connection Oriented services, connectionless services, Peer Entities 5. Internet Model (TCP/IP) 6. Comparison of ISO-OSI & TCP/IP Model 7. Addressing : Physical Addresses, Logical Addresses, Port Addresses 8. IP Addressing : Classfull addressing, Classless addressing	12	1,2,3
3	Chapter 3 :Transmission Media 1.Guided Media (Wired) : Coaxial Cable:- Physical Structure, standards, BNC Connector, Applications, Twisted Pair: Physical Structure, UTP vs STP, Connectors, Applications, Fiber Optics Cable: Physical Structure, Propagation Modes (Single Mode & Multimode), Connectors, Applications. 2. Unguided Media(Wireless) Electromagnetic Spectrum For Wireless Communication, Propagation Methods(Ground, Sky, Line-Of- Sight),Wireless Transmission(Radio Waves, Infra-Red,	12	1,2,3

	Micro- Wave)		
4	Chapter 4 : Wired LANs : Ethernet 1. IEEE Standards 2. Standard Ethernet(MAC Sublayer, Physical layer) 3. Fast Ethernet(MAC Sublayer, Physical layer) 4. Gigabit Ethernet(MAC Sublayer, Physical layer) 5. Network Interface Cards (NIC), Components of NIC, Functions of NIC, Types of NIC.	10	1,2,3
Total No of Lectures		48	

Term-II

Unit No.	Topic	No. of Lectures	Ref. Books
5.	Chapter 5 : Wireless LANs 1. IEEE802.11 (Architecture, MAC Sub layer, Frame Format, Frame Types, Addressing Mechanism) 2. Bluetooth (Architecture Piconet and Scatternet Applications)	10	1,2,3
6.	Chapter 6 : Information Security Concepts 1. Information Security Overview: Background and Current Scenario 2. Types of Attacks 3. Goals for Security 4. E-commerce Security 5. Computer Forensics 6. Steganography	10	1,2,3
7	Chapter 7: Security Threats and Vulnerabilities 1. Overview of Security threats 2. Weak / Strong Passwords and Password Cracking 3. Insecure Network connections 4. Malicious Code 5. Programming Bugs	10	
8.	Chapter 8 : Cryptography / Encryption 1. Introduction to Cryptography / Encryption 2. Digital Signatures 3. Public Key infrastructure 4. Applications of Cryptography 5. Tools and techniques of Cryptography	10	
9.	Chapter 9: Wireless Networks and Security 1. Components of wireless networks 2. Security issues in wireless	08	
Total No. Lectures		48	

Recommended Books:

- 1) Computer Networks - Andrew Tanenbaum (III Edition)
- 2) Data Communications & Networking - Behrouz Ferouzan (III Edition)
- 3) Complete Guide to Networking - Peter Norton

T.Y. B.Com.
Business Administration Special Paper III
Subject Name :- Business Administration
Course Code :- 306 – a.

Objective :-

To acquaint the students with the basic concepts in finance and production functions of a business enterprise.

Term I

Unit No.	Finance	Lectures
	content	
1	Finance :- 1.1 Money and Finance, Need, Nature and Importance of Finance. 1.2 Finance Functions, Objectives of Financial Management, Functions of Finance Manager. 1.3 Financial need of a modern business organization.	10
2	Financial Planning :- 2.1 Meaning, Nature and characteristics of financial planning. Scope, Importance, Advantages, Limitations, of Financial Planning . 2.2 Steps in financial planning. 2.3 Methods of estimating financial requirements.	12
3	Capitalization and Capital Structure :- 3.1 Capitalization – Concept, Factors governing capitalization, over and under capitalization - Causes and effects, Fair Capitalization. 3.2 Capital Structure- Meaning, Concept and Principles of capital structure, Factors influencing the pattern of capital structure. 3.3 Trading on equity- Concepts and effects.	12
4	Management of Capital :- 4.1 Types of capital- Fixed capital and working capital, owned and borrowed capital, Short and Long term Capital. 4.2 Need, Importance, Factors governing fixed and working capital requirement. 4.3 Sources of capital - Shares, Debentures, Public Deposits, Ploughing back of profits, Loans from Bank and Financial Institutions, Trade creditors, Installment credit etc.	14
Total		48

Term II

(Production, Operations Functions)

Unit No.	Production, Operations Functions	Lectures
	content	
1	Production management Functions :- 1.1 Meaning, Definition, Functions of Production Management, Responsibilities of Production manager . 1.2 Production Planning - Objectives, Importance, levels of planning. 1.3 Routing & Scheduling - Meaning, Route Sheets, Scheduling, Master and sequential scheduling, scheduling devices.	14

	1.4 Production control- Definition and meaning, Necessity, objectives, factors and techniques of production control	
2	Plant Location and Plant Layout 2.1 Introduction, importance, factors responsible for plant location. 2.2 Plant Layout- Meaning, Definition, Importance of good layout, factors relevant for choice of layout, Line, Process and Product layout. 2.3 Plant Layout - Advantages, disadvantages and techniques.	10
3	Inventory management 3.1 Inventory management -Introduction, methods, and Norms. 3.2 EOQ, Use of Computers in Inventory Management, 3.3 Material Requisition Planning (MRP) , Just In Time (JIT),ABC Analysis.	10
4	Material Handling and supply chain management 4.1 Meaning, function of material handling, principles of material handling. 4.2 Common material handling devices fork lift truck, platform truck, straddle carrier, chain hoist, roller and belt conveyor, bridge crane, crawler crane. 4.3 Supply chain management- Theory, Principles, Implications, Factors affecting supply chain management.	14
	Total	48

Recommended Books	
1.	Fundamentals of Business Finance- Dr. R. M. Shrivastav
2.	Corporate Finance- S C Kuchhal
3.	Industrial Finance- M C Kuchhal
4.	Corporate Finance- Dr. P V Kulkarni
5.	Financial Management- Dr. Prasanna Chandra
6.	Production, Operations Management - Dr.B.S. Goel (Pragati Prakashan Meerut)
7.	Operations Management- Norman Gaither, Greg Frazaier (Sengage Learning)
8.	Production Management - Chunawalla

T.Y. B.Com.
Banking & Finance Special Paper III
Subject Name :- Banking Law and Practices in India.
Course Code :- 306 - b.

Objectives:

1. To acquaint the students with Banking Law and Practice in relation to the Banking system in India
2. To understand the legal aspects of Banking transactions and its implications as Banker and Customer.
3. To make the Students aware of the Banking Law and Practice in India

Term I

Unit No.	Topic	Lectures
1.	LAWS RELATING TO BANKING IN INDIA Provisions of The Banking Regulation Act, 1949, with reference to the following: Definition – Capital - Reserve Fund - Cash Reserve for Non Schedule Banks Liquid Assets – Licensing - Branch Licensing - Management Profit and Loss Account and Balance Sheet – Sec. 10, 29 & 30 Powers of the Reserve Bank of India – Sec. 35 & 36 Voluntary Amalgamation – Sec. 44A Compulsory Amalgamation – Sec. 45 Liquidation – Sec. 45 Banking Regulation Act as applicable to Co-operative Banks.	14
2.	NEGOTIABLE INSTRUMENTS ACT, 1881 Definition, Characteristics and Presumptions of Negotiable Instruments. Promissory Note, Bills of Exchange and Cheque – Definition and Features Parties to Negotiable Instruments Negotiation Presentment Notice of Dishonor Noting and Protesting	14
3.	PAYING BANKER Precautions in Payment of Customers' Cheques Paying Banker's Duties and Rights Statutory Protection to Paying Banker Payment of forged Cheque Return of cheques	10
4.	COLLECTING BANKER Precautions in collecting Customer's Cheques Collecting Banker's - Duties and Rights Statutory Protection to Collecting Banker Dishonor of Cheques by Non-Acceptance and Non-Payment	10
Total		48

Term II

Unit No.	Topic	Lectures
5	RELATIONSHIP BETWEEN BANKER AND CUSTOMER	14

	Definition of Banker and Customer Relationship as Debtor and Creditor Banker as Trustee Banker as Agent Banker's Obligation of Secrecy of Accounts Banker's Lien Right of Set Off Disclosure permitted by the Banker's Practices and Usage Bankers Obligation to honour Cheques Garnishee Order Termination of Relationship	
6	SECURITIES FOR ADVANCES: Principles of Secured Advances Precautions to be taken by the banker while advancing against: a. Documents of title to Goods b. Real Estate c. Fixed Deposit Receipt d. Bullion e. Supply Bills f. Life Insurance Policy g. Shares h. Agricultural Produce	10
7.	MODES OF CREATING CHARGE: Lien , Pledge , Hypothecation Mortgages and types of Mortgages, Precautions to be taken by Bankers while creating and recording charge	10
8.	PROJECT APPRAISAL & RECOVERY MEASURES A) Steps in Project Appraisal - Economic, Technical, Managerial, Operational and Financial Aspects. B) Recovery Measures: i) Legal Measures: Debt Recovery Tribunal – LokAdalat – Corporate Debt ii) Non Legal Measures: Follow up action – One time settlement – Recovery Camps – Recovering through Self Help Groups. Recovery System – Recovery under Securitisation and Reconstruction of financial Assets and enforcement of Security Interest Act, 2003	14
Total		48

Recommended Books

1. Practice of Law and Banking -: G.S. Gill
2. Banking Law and Practice -: P.N. Varshney
3. Banking Theory and Law Practice -: E. Gordon, K. Natarajan
4. Banking Law and Practice in India -: M.L. Tannan
5. Banking Law and Practice in India -: Maheshwari
6. Law and Practice of Banking -: Prof. Mugli
7. Banking Theory and Practice -: K.C. Shekar
8. Law and Practice of Banking -: B.M. Lall and Nigam
9. Banking Law & Practices Shri. Prakash Misal, Success Publication.

T.Y. B.Com.

Business Laws & Practices Special Paper III

Subject Name :- Business Laws & Practices.

Course Code :- 306 - c.

Objectives -

- 1) To impart the students with the knowledge and understanding of important business Laws including tax related laws.
- 2) To acquaint the students with Company law & Secretarial Practice.

Term I

Unit No.	Topic	Lectures
1	Central Excise Act 1944 Meaning and object of Excise - Definitions- Goods, Manufacture, Production, Excisable Goods - Registration Procedure and Documentation - Valuation - Transaction Value, Valuation under MRP, Tariff Value, Valuation under Central Excise Valuation Rules. Simple Problems on valuation - Daily Stock Account (DSA), Invoicing and Periodical returns, Assessment - Payment of Duty - Method, manner and mode of duty, payment, Account Current and TR - 6 - Challan - CENVAT - Definition of INPUT, CAPITAL GOODS, Manner and availment of CENVAT - SSI Unit - Records, Documents to be maintained, Benefits for SSI Units - SSI Units and Manufacture of Branded goods - SSI Unite and job work	10
2	Service Tax - 1. Meaning, object and scope of the service tax. 2. Taxable Services - Stock Broking. - Advertising - Courier - Tour Operator - Photography Services - Online information and data base access and/or retrieval - services - Value of taxable service 3. Procedure of Registration, Payment of Service Tax, Refund of Service Tax. 4. Return of Service Tax, Assessment and Penalties.	10
3	CUSTOM ACT 1962. , 1. Meaning object and scope, Definitions - Customs Area, Customs Port / Air Port / Station /Water - Prohibited goods - smuggling - Shipping Bill - Entry - Bill of Entry-Bill of Export - Costal Goods. 2. Levy and exemption from Custom duty - Valuation of goods for purpose of assessment. 3. Clearance of Imported and Exported goods - Confiscations of goods and conveyances and imposition of penalty.	10
4	CENTRAL SALES TAX ACT 1956 1. Definitions - Sale, inter-state sales, intra-state sales, sales during import sales, export, goods, dealer, appropriate state, declared goods. 2. Persons liable to pay CST, Rate of CST, Practical Problems on Calculation of CST payable. 3. Registration under CST Act	10
5	Law of patent & Trade Mark	08

	<p>Patent Act 1970 - Important Definitions, Inventions Net Partner, Application for patents,, Opposition to Grant of Patent, Grant and sealing of patents, Suit concerning infringement of patents, Surrender and revocation of patents, penalties.</p> <p>Trade Mark Act 1999 - Important definitions, procedure of Registration, Duration, Renewal etc. of registration - infringement of Trade Mark -Penalties.</p>	
Term II		48
6	<p>Role of company secretary Origin & concept - Definition of secretary - Importance of company secretary - Duties, Liabilities & Rights of company secretary - Qualification of Company secretary</p>	12
7	<p>Borrowing Powers and Methods of Borrowing Statutory Provisions - Unauthorized Borrowings - Security for borrowings - Mortgage - Pledge - Hypothecation - Charge - Fixed Mortgage and Charge - Registration of Charges Method of borrowings - Short-term Borrowings - Loan From Banks - Public Deposits - Companies Acceptance of Deposits Rule 1975 - Repayment of Deposit and Powers of Company</p> <ul style="list-style-type: none"> • Company Law Board • Income Tax on Company Deposits • Regulation by RBI • Long and Medium Term Borrowings <p>Debentures : Meaning, Kinds - Procedure for Issue of Debentures - Guidelines for Issue of Debentures - Rights of Debenture holders - Liabilities of Trustees - Transfer and Transmission of Debentures - Redemption - Reissue of Redeemed Debentures</p> <ul style="list-style-type: none"> • Appointment of a Receiver and Its Registration • Inter-Company Loans and Investments 	08
8	<p>Dividend, Interest & Bonus Shares Dividend Meaning, Statutory Provisions - Conditions under which Dividend may not be paid - Declaration of Dividend - Dividend paid out of Reserves - Unpaid or Unclaimed Dividend Transfer to Central Govt. - Procedure for Payment of Dividend - Dividend Mandates / Authority - Interim Dividend - Loss of Dividend Warrants - Payment of Interest out of Capital - Dividend and Income Tax</p> <p>Interest - Meaning and Distinction from Dividend - Procedure of paying Interest on Debentures</p> <p>Bonus Shares - Bonus Shares or Capitalization of Profits - Statutory Provisions / Guidelines for Issue of bonus shares, Procedure for Issue of Bonus Shares - Forms of Issue of Bonus Shares - Effects of Issue of Bonus Shares - Advantages of the Issue of Bonus Shares - Limitations of the</p>	14

	Issue of Bonus Shares	
9	Accounts, Statutory Books & Registers Accounts : Books of Accounts - Annual Accounts - Balance Sheet of a Holding Company - Annual Return - Statutory Books and Registers - Statistical Books	04
10	Company Audit Appointment of Auditors - Special Audit - Audit of Cost Accounts - Removal of Auditors - Remuneration and Expenses of an Auditor - Qualifications and Disqualifications of an Auditor - Rights, Powers and Duties of an Auditor - Auditor's Report - Liabilities of Auditor	10
		48

Recommended Books :-

1. Company Law – A.K.Mujumdar (Taxmann Publication Pvt.Ltd.)
2. Company Law – Avtar singh (Eastern Book Comp. Lucknow)
3. Secretarial Practice – M.C. Kuchhal
4. Indirect Taxes – V.S.Datey (Taxmann Publication Pvt.Ltd.)
5. Indirect Taxes- S.C. Mehrotra (Sahitya Bhavan Publication, Agra)
6. Corporate Law – Dilip Shinde, Kiran Nerkar, Abhishek Sahu
(Sai Jyoti Publication)

T.Y. B.Com.
Co-operation and Rural Development Special Paper III
Subject Name :- Co-operation and Rural Development.
Course Code :- 306 - d.

Objectives :-

1. To acquaint students with the co-operative marketing
2. To develop the capability of students for knowing different types Marketing.
3. To aware the role of National Agricultural Co-operative Marketing Federation (NAFED)

Term I

Unit No.	Topic	Lectures
1	Introduction to Marketing 1.1 Meaning and definition 1.2 Elements 1.3 Objectives 1.4 Importance 1.5 Evaluation of marketing 1.6 Scope of marketing 1.7 Classification of markets - Local, Regional, National and Global markets	10
2	Co-operative Marketing 2.1 Basic concepts and features. 2.2 Structure of cooperative marketing 2.3 Primary Co-operatives Marketing Societies-objects, Functions and Progress. 2.4 District and State Co-operatives marketing societies / Federation - objects, Functions and Progress. 2.5 Development and Evaluation.	10
3	Consumer Co-operatives 3.1 Meaning, Need and Importance 3.2 Structure. 3.2.1 Primary Co-operative Consumer Stores, Student Consumer Stores. 3.2.2 Wholesale Co-operative Stores 3.2.3 Super markets 3.2.4 State Co-operative Consumer Federation 3.2.5 National Co-operative Consumer Federation 3.2.6 Problems of consumer co-operatives 3.3 Evaluation and development	10
4	Other Co-operative and It's Marketing 4.1 Dairy Co-operatives 4.2 Poultry Co-operatives 4.3 Sugar Co-operatives. 4.4 Cotton processing (Ginning, Spinning Mills)	5
5	Pricing 5.1 Meaning and Objectives of Pricing 5.2 Competitive and Co-operative Pricing 5.3 Agricultural Cost and Price Commission (ACPC)	8

	5.4 Mechanism of estimating of Minimum Support Price (MSP) by ACPC 5.5 Problems related to MSP	
6	Marketing Research 6.1 Concept and Scope 6.2 Steps involved in marketing research 6.3 Globalization and marketing research 6.4 Need and practice of marketing research in co-operatives	5
	Total	48

Term-II

Unit No.	Topic	Lectures
6.	Marketing Strategy for Co-operatives 6.1 Meaning and definition 6.2 Importance of marketing strategy in co-operatives 6.3 Factors influencing marketing strategy of co-operatives 6.4 Marketing strategy followed by 6.4.1 Agricultural Cooperative Processing. 6.4.2 Co-operative produce Marketing. 6.4.3 Co-operative Service Marketing. 6.5 Strategy for Exporting Agricultural Produce.	12
7.	National Agricultural Co-operative Marketing Federation (NAFED) of India limited. 7.1 Objectives 7.2 Organizational Set-up 7.3 Functions 7.4 Performance and evaluation of NAFED.	8
8.	Agricultural Produce Market Committee 8.1 Organizational Set-up 8.2 Functions 8.3 Progress and Problems	10
9.	Agricultural Produce Market (Regulation) Act, 1963 9.1 Background for Enactment 9.2 Objectives 9.3 Feature of the Act 9.4 Main Provisions.	8
10.	The Agricultural Produce Marketing (Development & Regulation) Act, 2003 (Model Act) 10.1 Objectives 10.2 Basic features. 10.3 Main provisions 10.4 Impact on Agricultural Marketing	10
	Total	48

Recommended Books

Dr. Mukund Tapkir:- Sahakar ,Nirali Prakashan, Pune

Dr G.H.Barhate, Dr.J.R.Bhor and, Prof. L.P.Wakale--Sahakar ,Seth Publication , Mumbai.

G.S.Kamat.- Cases in Co-operative management.

K.K.Taimani.- Co-operative Organization and Management.

G.S.Kamat.- New Dimensions of Co-operative Management.

Dr G.H.Barhate, Prof.B.G.Sahane and Prof, L.P.Wakale---Sahakar vikas , Seth Publication, Mumbai.

Vasant Desai—Fundamentals of Rural Development.

Dr.Dandekar and Rath- Poverty in India.

Dr.P.R.Dubhashi- Rural Development and Administration in India.

V.Reddy- Rural Development in India

S.K.Gopal- Co-operative Farming in India.

I.C.A--State and Co-operative Movement.

K.K.Taimani.- Co-operative Organization and Management.

Dr.D.M.Gujrathi and Prof.A.D.Divekar, Patsansthace Vishwat

T.Y. B.Com.
Cost and Works Accounting Special Paper III
Subject Name -: Cost and Works Accounting.
Course Code -: 306 – e.

Objectives :-

- 1 To impart knowledge regarding costing techniques.
- 2 To provide training as regards concepts, procedures and legal Provisions of cost audit.

Level of Knowledge -: Basic Knowledge.

Term I

Unit No.	Topic	Lectures
1.	Marginal Costing:	18
	1.1 Meaning and concepts- Fixed cost, Variable costs, Contribution, Profit-volume Ratio, Break-Even Point & Margin of Safety. 1.2 Cost-Profit-Volume Analysis- Assumptions and limitations of cost volume analysis 1.3 Application of Marginal Costing Technique:- Make or buy decision, Acceptance of export order & Limiting factors.	
2.	Budgetary Control:	12
	2.1 Definition and Meaning of Budget & Budgetary control 2.2 Objectives of Budgetary control 2.3 Procedure of Budgetary control 2.4 Essentials of Budgetary control 2.5 Advantages and Limitations of Budgetary control 2.6 Types of Budgets.	
3.	Uniform costing and Inter-firm Comparison	08
	3.1 Meaning and ,objectives 3.2 Advantages and disadvantages.	
4.	Introduction to management information system in Costing	10
	4.1 Meaning , objectives and Advantages 4.2 Procedure of MIS	
	Total	48

Term II

Unit No.	Topic	Lecture
5.	Standard Costing	16
	5.1 Definition and meaning of standard cost & standard Costing . 5.2 Types of standards, setting up of Material & Labour Standards 5.3 Difference between Standard Costing & Budgetary Control. 5.4 Advantages and Limitations of standard costing 5.5 Variance Analysis & its Significance 5.6. 1 Meaning, Types and Causes of Material & Labour variances. 5.6. 2 Problems on Material & Labour variances.	
6	Farm Costing	10
	6.1 Meaning and Features of Farm Costing 6.2 Advantages & Limitations of Farm Costing 6.3 Practical Problems	

7	Cost Accounting Record Rules & Cost Audit:	12
	7.1 Introduction to cost accounting record u/s 148 of the companies Act 2013 7.2 Cost records and Verification of Cost Records 7.3 Cost auditor – Appointment- Rights and duties	
8	Cost Audit (Legal Provisions):	10
	8.1 Cost Audit - Meaning, Scope, objectives & advantages of Cost Audit. 8.2 Cost Audit Report and Annexure to cost Audit Report. 8.3 Introduction to Cost Accounting Standards issued by Institute of Cost and Management of India . 8.4 Generally accepted Cost Accounting principles.	
	Total	48

Note :-

Allocation of Marks-

- a) 50% For Theory.
- b) 50% For Practical Problems.

Areas of Practical Problems:

Marginal Costing [problems on P/V Ratio BEP, M/S Angle of incidence
Budgetary Control-[Sales Budget, Cash Budget, Flexible budget .
Standard Costing-Material & Labour Variances only. [Simple problem]
Farm Costing [Farm Cost sheet]

Books Journals and Websites Recommended for Cost and Works Accounting Paper I, II and III	
1.	Prof. Subhash jagtap -: Practice in Advanced costing and Management Accounting. Nirali Prakashan, Pune
2.	Ravi Kishor -: Advanced Cost Accounting and Cost Systems Taxman's Allied Service Pvt.Ltd., New Delhi.
3.	S.P. Lyengar -: Cost Accounting Principles and Practice, Sultan Chand & Sons Accounting Taxman's, New Delhi.
4.	Ravi Kishor -: Students Guide to Cost Accounting Taxman's, New Delhi.
5.	M.N. Arora -: Cost Accounting Principles and Practice Vikas Publishing House Pvt. Ltd., New Delhi.
6.	S.N. Maheshwari and S.N. Mittal -: Cost Accounting, Theory and Problems, Mahavir book Depot, New Delhi.
7.	B.L. Lall and G.L. Sharma -: Theory and Techniques of Cost Accounting. Himalaya Publishing House, New Delhi.
8.	V.K. Saxena and Vashista -: Cost Accounting – Text book. Sultan Chand and Sons, New Delhi
9.	V.K. Saxena and Vashista -: Cost Audit and Management Audit. Sultan Chand and Sons, New Delhi
10.	Jain and Narang -: Cost Accounting Principles and Practice. Kalyani Publishers
11.	N.K. Prasad -: Principles and Practice of Cost Accounting Book Syndicate Pvt. Ltd., Calcutta.
12.	N.K. Prasad -: Advanced Cost Accounting Syndicae Pvt. Ltd., Calcutta.
13.	R.K. Motwani -: Practical Costing. Pointer Publisher, Jaipur.
14.	R.S.N. Pillai and V. Bhagavati -: Cost Accounting.
15.	Hornefgrain and Datar -: Cost Accounting and Managerial Emphasis.
16.	Dr.J.P.Bhosale -: Management Accounting, Vision Publication

T.Y. B.Com.
Business Statistics Special Paper III
Subject Name :- Business Statistics.
Course Code :- 306 – f.

Objectives:

1. To study different optimization techniques.
2. To study different charts.
3. To study simulation.

Sr. No.	Topic	No. of Lectures
Term 1		
Unit 1	Game Theory: Meaning, two person zero-sum game, pure and mix strategies, Pay off tables, saddle points, minimax and maximin principles, Dominance principles. Examples and problems.	10
Unit 2	Statistical Decision Theory: Introduction, acts, states of nature, pay off, regret, Decision Making Under Risk, Expected Opportunity Loss (EOL) Criterion and Expected Monetary Value (EMV) Criterion. Decision Making Under Uncertainty, Maximin Criterion, Maximax , Minimax Regret Criterion, Laplace Criterion, Hurvitz Criterion, Examples and problems.	16
Unit 3	Replacement Problem: Introduction, replacement of Item that deteriorates with time when value of money remains same during the period.	6
Unit 4	Statistical Quality Control : Introduction, Chance and assignable Causes of variation, Uses of SQC, Control limits, specification limits, Tolerance limits Process and product control, Control charts for mean, range, P-Chart, C-Chart , Process Capability study , Interpretation of capability index C_p and C_{pk}	16
Term 2		
Unit 5	CPM/PERT: Meaning and scope, activity, event, node, network, path, critical path, slack, float (total, free, independent), forward pass and backward pass methods. Pessimistic, Most likely and Optimistic times in PERT, mean and variance for each activity, expected duration of project, probability of completion of project, Examples and problems.	16
Unit 6	Simulation: Meaning and scope, Advantages and disadvantages of simulations, Examples and problems, step wise procedure of drawing model sample using EXCEL from i) uniform distribution and ii) normal distribution using Box-Muller transformation.	10
Unit 7	Queuing Theory: Meaning, calling population, queue discipline, inter arrival rate, service	10

	rate, traffic intensity, single channel Poisson arrival with exponential service rate, average waiting time in i) queue and ii) system, average length of i) queue and ii) system. Examples and problems.	
Unit 8	Application of derivative in Business: Algebraic Function: Cost function, Profit function, Revenue function. Derivative and double derivative of some simple algebraic functions and its meaning in computation of maxima and minima of a function. Concept of average cost, marginal cost, variable cost and fixed cost. Examples and problems.	12

List of Practicals

Sr. No.	Name of Experiment
1	Game Theory
2	Statistical Decision Theory
3	Statistical Quality Control
4	CPM/PERT
5	Simulation Using Excel
6	Queuing Theory

Books Recommended:

1. Operations Research : Harndy, Taha
2. Operations Research: Kantiswroop, Gupta
3. Business Mathematics : J. K. Sharma
4. Statistical Quality Control: Montgomery
5. Fundamentals of Mathematical Statistics: Gupta, Kapoor V.K.
6. Fundamentals of Statistics: S.C. Gupta

Pattern of Question Paper (Annual Exam)

Max. Marks:80

Time : 3 hours

Question No.

Max. Marks

Q 1 Attempt any five of the following (2x5)	10
Q 2 Attempt any four of the following (5x4)	20
Q 3 Attempt any four of the following (5x4)	20
Q 4 Attempt any two of the following (15x2)	30

T.Y. B.Com.
Business Entrepreneurship Special Paper III
Subject Name :- Business Entrepreneurship.
Course Code :- 306 – g.

Objectives:-

- 1) To develop the Knowledge and understanding of behavioral aspects of entrepreneurship.
- 2) To acquaint students with the behavioral aspects of members of the team or employees

Term I

Unit No.	Topic	Lectures
1.	Organizational Behavior: Organization; Meaning, Definitions, Goals, Approaches. Organizational Behavior – Meaning, Definitions, Need. Nature. Importance & Scope Historical roots of OB. Organizational Behavior Models.	12
2.	Individual Behavior and Personality: Determinants of individual behavior – Personality: Meaning, Definitions, Determinants of Personality, Personality Traits, Personality Development, Emotional Intelligence, Entrepreneurial Personality.	12
3.	The study of Autobiographies of following Entrepreneurs: (1) Dr. Nilakantha Kalyani (2) Shri. D.S. Kulkarni (3) Mr. Aditya Vikram Birla (4) Shri. Dilip Narayan Borawake (5) Mrs. Jyoti Naik (Ejjat Ki Lajjat, Shri Mahila Gruh Udyog, Lijjat Papad) (6) Shri Ramesh J. Chavan-Thundered Unbottled	12
4.	Group and Group Dynamics: Meaning and Definitions of group, Classification of group, Group task Group size – Group formation process. Group Structure. Group Dynamics: Influence in Group Group Cohesion – Helping Behavior, Co – Operation and Competition Improved Work group.	12
Total		48

Term II

Unit No.	Topic	Lectures
5.	Team Building: Team - Meaning and Definitions Team v/s Group Types of team Creating high performance team Managing team	12
6.	Stress and Conflict Management: Stress – Meaning and Definitions. Types Sources and Consequences of stress Stress management – Personal and Organizational approach	12

	Conflict Management: Meaning and nature of Conflicts. Types Causes of Conflicts. Remedies to overcome the Conflicts	
7.	Motivation: Motivation at work place – Meaning and Definitions. Need & Types of Motivation Job description & Job analysis Management by Objects (MBO)– Job rotation – Job enrichment – Employee Involvement Programme	12
8.	Organizational Change and Development: Meaning and Definitions Causes of Change A Change Model Resistance to Change Strategies of Change and Development	12
	Total	48

Recommended Books	
1)	Tosi H.L., Rizzo J.R., Carrol S.J. 'Handbook of Organizational Behaviour' – Infinity Books, New Delhi.
2)	Robbins Stephen – 'Organizational Behaviour' Prentice – Hall of India, New Delhi.
3)	Ghandekar (Dr.) Anjali – 'Organisational Behaviour' – Everest Publishing House.
4)	Journal: Shri. Ram Centre for Industrial Relations and Human Resources – 'Indian Journal of Industrial Relations' New Delhi.
5)	Vyavsay Udhojyakata-Dr.Sudhakar Jadhavar Success Publication Pune
6)	Udhojyakanchi Kartutvagatha-Dr.P,C,Shejwalkar

T.Y. B.Com.
Marketing Management Special Paper III
Subject Name -: Marketing Management.
Course Code -: 306 - h.

Objectives of the Paper

1. To know detailing of Marketing Research
2. To understand the role Brand and Distribution Management in marketing
3. To inform about Marketing and Economic Development
4. To Know of the importance of control on marketing activities

First Term

Unit 1

Advertising I

a) Fundamentals of Advertising

1. Conceptual framework, Nature, Scope and Functions of Advertising
2. Role of Advertising in Modern Business
3. Advertising – Objectives – Types, Benefits and Limitations
4. Ethics in Advertising

b) Advertising Media

1. Definitions – Classifications and Characteristics of Different Media
2. Comparative Study of Advertising Media
3. Selection of Media-Factors Affecting Selection of Media
4. Media Mix-Geographical selective-Media Scheduling
5. E-Advertising
(14 periods)

Unit 2

Advertising II

Appeals and Approaches in Advertisement

1. Introduction- Different Appeals and their Significance
2. Advertising Message
3. Direct and Indirect Appeal
4. Relation between Advertising Appeal and Buying Motive
5. Positive and Negative Emotional Approaches
(12 periods)

Unit 3

Brand management

- a) Introduction of Branding
- b) Brand identity
- c) Advertising and Branding
- d) Brand Extension
- e) Identity Sources – symbols, logos, trademarks
(10 Periods)

Unit 4

Industrial Marketing

- a) Introduction to Industrial Marketing
- b) Types of Industrial Goods
- c) Difference between Industrial and Consumer Marketing
- d) Purchasing practices of Industrial customers
(12 Periods)

Second Term

Unit 5

Marketing Research

- a) Meaning, nature and scope of Marketing Research
- b) Marketing Research process
- c) Types of Research
- d) Types of Data
- e) Types of Questionnaire
(14 Periods)

Unit 6

Distribution Management

- a) Warehousing and Transport decisions
- b) Logistics – meaning, nature
- c) Logistics Function
- d) Warehousing – need, functions
- e) Transportation – modes, factors affecting transportation costs
(10 Periods)

Unit 7

Target Marketing

- a) Meaning, nature, importance
- b) Market Targeting
- c) Selection of Target Segment
- d) Targeting Strategies
(10 Periods)

Unit 8

Marketing Control

- a) Meaning, objectives of Marketing Control
- b) Benefits of Marketing Control: - essential of an effective Marketing Control System
- c) Techniques of Marketing Control
- d) Process of Marketing Control
- e) Marketing Audit – meaning, characteristics, objectives, process of Marketing Audit
(14 Periods)

Recommended Books:

Philip Kotler	Marketing Management
David Carson	International Marketing: A Comparative System Approach, Wiley, New York
Steven M. Bungess	The New Marketing Halfway House, Zebra Press, South Africa
David J. Schwartz	Marketing Today: A Basic Approach Harcourt Brace Jovanovich, New York
Thomas V. Boroma	The Marketing Edge: Making Strategic Work The Free Press, New York
Peter Doyle	Value-based Marketing: Marketing Strategies for Corporate Growth and Shareholder value John Wiley, Crichester, England
E. Jenome McCarthy	Basic Marketing: A Managerial Approach Irwin, Homewood, Illinois
Bert Rosenbloom	Marketing Channels: A Management View Dryden, Hinsdale, Illinois
Edward L. Nash	Direct Marketing: Strategy, Planning, Execution McGraw Hill, New York

Suggested mode of conducting practical

1. Guest lecture
2. Library assignment
3. Case study
4. Field visit
5. Conducting Survey
6. Presentation

T.Y. B.Com.

Agricultural and Industrial Economics Special Paper III

Subject Name :- Agricultural and Industrial Economics.

Course Code :- 306 – i.

Objectives –

1. To study the agricultural development in India.
2. To understand the role of industries in India – in the light of globalization.

Term I – Agriculture and Rural Development		
Unit	Topic	Lectures
1.	Rural Economy of India 1.1 Features of Rural Economy. 1.2 Recent Trends in Agriculture Economy – Horticulture & Sericulture	08
2.	Irrigation and Agricultural Inputs 2.1 Types of Irrigation. 2.2 Modern Changes in Irrigation. 2.3 Plant Analysis and Soil Analysis Methods	10
3.	Rural Credit :- 3.1 Need &Types of Rural Credit. 3.2 Role of cooperative credit. 3.3 Role of NABARD	10
4.	Rural Development Programs :- 4.1 Community Development Programme. 4.2 Intensive Agricultural Area Programme. 4.3 Small Farmers Development Agency.	10
5.	Co-Operation in India :- Functions, Growth and Weaknesses of 5.1 Dairy Cooperatives. 5.2 Poultry Cooperatives. 5.3 Service Cooperatives.	10
		Total 48

Term II – Industrial Development		
Unit	Topic	Lectures
6.	Industrial Policy 6.1 Importance of Industrial Policy 6.2 Impact of Industrial Policy since 1991	08
7.	Industrial Imbalance 7.1 Meaning of Industrial Imbalance. 7.2 Need for balance Regional Development in Indian Industry 7.3 Causes & Measure of Industrial Imbalance in India.	08
8.	Globalization & Industrialization :- 8.1 Concept of Multinational Corporations (MNC's) in India. 8.2 Multinational Corporations & Industrial Development. 8.3 Role of Multinational Corporations in Indian Economy 8.4 Impact of Multinational Corporations in India	12

9.	Special Economic Zones (SEZ's) in India :- 9.1 Role of Government in SEZ. 9.2 Impact of SEZ in India	08
10	Infrastructural Development in India 10.1 Importance of Infrastructural Development in Economic Development 10.2 Role of Private Investment in Infrastructural Development. 10.3 Problems of Public Sector Investment in Infrastructural Development.	12
		Total 48

Recommended Books :

1. S.K.Misra and V.K.Puri : Indian Economy - Himalaya Publishing House, Delhi.
2. Khedkar B.D. : Indian Economy, Success Publication, Pune
3. Sundaram & Black : The International Business Environment, New Delhi
4. Agrrawal A.N. Indian Economy – Vikas Publication
5. Khem Farooq A. Business and society, S.Chand Delhi
6. Dutt R & Sundaram K.P.M – Indian Economy, s.chand delhi
7. Dutt Rudder : Economic Reforms in India – A Critique – S Chand, New Delhi.
8. Hedge: Environmental Economics, MaMillan.
9. K.V. Srivyva and V.R.M. Das : Indian Industrial Economy, Chand & Com.New Delhi 1977

T.Y. B.Com.

Defense Budgeting, Finance & Management Special Paper III
Subject Name -: Defense Budgeting, Finance & Management.
Course Code -: 306 – j.

Aim of the paper

One of the crying needs of the hour is to ensure that the National Security objectives are met-in a cost effective manner. Against such backdrop, the aim can be achieved by educating the students and disseminating the information and by giving the planners, decision makers and administrators all the information they need in an easily understandable form. By studying this paper students will understand all the financial aspects of budgetary and management systems in India.

Term I

Unit No.	Topic	Lectures
1.	Financial Management. a. Purpose, Planning, Control and Need. b. Salient Features of India's Economic System.	10
2.	Economic Theories of Defence. a. Concept of Public Good. b. Defence and Development. c. Basic Macro – Economic Concept.	10
3.	Government Financial System. a. Introduction – Principles, Structure Ministry of Finance, Parliament, Controller and Auditor General.	10
4.	Defence Budget Structure. a. Preparation. b. Allocation and Execution of Defence Budget.	08
5.	Financial Administration in Defence Services. a. Role of Financial Advisor. b. Defence Accounts Department. c. Structure of the Five Year Defence Plan and its Formulation, Approval and Execution.	10
Total		48

Term II

Unit No.	Topic	Lectures
6.	New Trends in India's Defence Expenditure. a. Understanding of the Defence Budget. b. Analysis of India's Defence Expenditure Since 1998. c. Impact of Expenditure on Defence Forces.	12
7.	Elements of War Potential. a. Economic Elements. b. Natural Resources and Raw Material. c. Manpower and its utility. d. Industrial Capacity. e. Foreign Aid as a Contributory Element.	12

8.	Effects of War. a. Economic Structure. b. Industry. c. Post War Problem.	12
9.	Challenges in Defence and Financial Management. a. System of Financial Management in Defence. b. Linkages between Planning and Budget. c. Arm Impacts vs. Indigenisation: Progress, Pitfalls and Impact on Defence Budget.	12
Total		48

Recommended Books	
1.	Raju G.C. Thomas, "The Defence of India: A Budgetary Perspective" (MacMillan Publication, New Delhi, 1978)
2.	Subramanyam K., "India's Security Perspective – Policy and Planning", (Lancer Books, New Delhi, 1991).
3.	Nanda Ravi, "National Security Perspective, Policy and Planning", (Lancer Books, New Delhi, 1991).
4.	Khanna D. D. and Malhotra P. N., "Defence vs. Development: A Case Study of India", (Indus Publication Company, New Delhi, 1993).
5.	Kennedy Gavin, "Defence Economics", (Gerald Duckworth & Co. Ltd, 1983).
6.	Ghosh Amiya, "India's Defence Budget & Expenditure Management in Wider Context", (Lancer Publication and Span Tech, Delhi, 1996).
7.	Dutta Meena and Sharma Jai Narayan, "Defence Economics", (Deep and Deep Publication, New Delhi)
8.	Deger S. & Sen S. "Military Expenditure in the Third World Countries: The Economic Effects", (Routlet & Kegan Paul, 1986).
9.	Agarwal Rajesh K., "Defence Production and Development", (Gulab Vazirani for Arnold Heinermann Publishers, 1978).
10.	Thomas Raju G. C., "Indian Security Policy", (Princeton, New Jersey, University Press, 1988).
11.	Robert Loony and David Winterford, "Economic Causes and Consequences of Defence Expenditure in the Middle East and South Asia", (University Press, 1995).
12.	Shrinivas V. N., "Budgeting for Indian Defence: Issues of Contemporary Relevance", (KW Publishers Pvt., Ltd., New Delhi – 2008).
13.	Annual Report, Ministry of Defence, Government of India.
14.	Report of the Finance Commission, Government of India.

T.Y. B.Com.
Insurance Transport and Clearance Special Paper III
Subject Name -: Insurance Transport and Clearance
Course Code -: 306 – k.

Objectives :

- 1) To understand the importance of travel and tourism industry.
- 2) To study the functions and working of various Travel Organizations.
- 3) To understand the marketing mix and recent trends of Global Tourism and Transport Business.

Term I		
Unit	Topic	Lectures
1	Development of Tourism Planning for International Tour, Factors considers to travel and tourism business, planning for tour, Reservation, Group Tours, Currency ticket arraignment, Hotel Reservations	12
2	Functions and Working of Travel Organizations IATA (International Air Travel Agency) WTO (World Tourism Organization) IUTO (International Union of Travel Organization) TAAI (Travel Agents Association of India) PATA (Pacific Air Travel Association)	12
3	Tour Planning Requirement documents for foreign tour-Passport, Visa, Health clearance, reading of maps, Role of Embassy, City Guides, Whether conditions, comparative study of tourism in India and Other Countries.	12
4	Transport Means Current scenario of Railway, Road, Water and Air transport in India Significance of Transport in Indian Economy, Role of Air and water transport in global trade. Logistic Management- Elements, Features, Important of logistics management in Business and Industry	12
		Total- 48

Term II		
1	Development of Tourism Role of Tour and Travel Agents- Advertisement, Publicity, Marketing of group tours, Knowledge of employer packages, schemes, LTC facility to employee, Designing of Package tours suitable to employees.	12
2	Tourism Knowledge of Popular Countries Thailand And Malaysia, Gulf and Dubai, Singapore and Hong Kong, U.K., Europe.	12

3	Reservation and Accommodation	12
	Holiday Homes, Campus, Rest Houses, Hotels, Hostels, motels, Clubs, Availability of Food and Catering Services at various sites	
4	Qualities Required for Tourism Business	12
	a. Product Knowledge	
	b. Customer Orientation	
	c. Communication skills	
	d. Analytical , ability skills	
	e. Motivation and Behavioral skills	
	f. Presentation skills	
	g. Personality Development and Behavioral Aspects	

Total 48

Recommended Books

- 1) Travel and Tourism Management – Foster Dougals, Macmillan London.
- 2) Service Marketing – Jha S.M., Himalaya Publishing House, Mumbai
- 3) Tourism and Travel Management – Bishwanath Ghosh, Vikash Publishing House
- 4) Tourism Management- Wahab & Salah, Tourism International Press, London.
- 5) Travel and Tourism Business Management – Dr.S.K.Wadekar
Shanti Prakashan, Ahemadabad (Gujrat)

T.Y. B.Com.
Computer Programming and Application Special Paper III
Subject Name -: Software Engineering.
Course Code -: 306 – I.

Objective:

- a. To understand the different system concepts used in Software Engineering.
- b. To learn the different types applications of Software Engineering.
- c. To know the facts about Software Development.

Term-I

Unit No.	Name of the Topic	Number of lectures	Reference Book
1	Introduction to System Concepts 1 Definition , Elements of System 2 Characteristics of System 3 Types of System 4 System Concepts	10	Book1
2	Requirement Analysis 1 Definition of System Analysis 2 Requirement Anticipation 3 Knowledge and Qualities of System Analyst 4 Role of a System Analyst 5 Feasibility Study And It's Types 6 Fact Gathering Techniques 7 SRS(System Requirement Specification)	14	Book1
3	Introduction to Software Engineering 1 Definition Need for software Engineering 2 Software Characteristics 3 Software Qualities (McCall's Quality Factors	10	Book2
4	Software Development Methodologies 1 SDLC (System Development Life Cycle) 2 Waterfall Model 3 Spiral Model 4 Prototyping Model 5 RAD MODEL	14	Book2
	Total Lectures	48	

Term-II

Unit No.	Name of the Topic	Number of lectures	Reference Book
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5	Analysis and Design Tools 1 Entity-Relationship Diagrams 2 Decision Tree and Decision Table 3 Data Flow Diagrams (DFD) 4 Data Dictionary Elements of DD, Advantage of DD 5 Pseudo code 6 Input And Output Design 7 CASE STUDIES (Based on Above Topic solve min.5 case studies)	16	Book1, Book2
6	Structured System Design 1 Modules Concepts and Types of Modules 2 Structured Chart 3 Qualities of Good Design Coupling, Types of Coupling, Cohesion, Types of Cohesion 4 CASE STUDIES (Based on Above Topic solve min.5 case studies)	14	Book1 and Book2
7	Software Testing 1 Definition, Test characteristics 2 Types of testing Black-Box Testing, White-Box Testing, Unit testing, Integration testing 3 Validation 4 Verification 5 Testing Tools	10	Book1 and Book2
8	Risk Management 1 Software risk 2 Risk identification 3 Risk projection	08	Book1
	Total Lectures	48	

Recommended Books:

- 1) Software Engineering - Roger s. Pressman.
- 2) SADSE (System Analysis Design) - Prof. Khalkar and Prof. Parthasarathy.

Revised Syllabi for Three - Year Integrated B.Com. Degree course (From June 2013)

1) INTRODUCTION

The revised syllabi for B.Com Degree Course will be introduced in the following order.

- | | | |
|-------------|--------------------|-----------|
| i) | First Year B.Com. | 2013-2014 |
| ii) | Second Year B.Com. | 2014-2015 |
| iii) | Third Year B.Com. | 2015-2016 |

The B.Com. Degree Course (Revised Structure) will consist of three Years. The first year annual examination will be held at the end of the first year. The Second Year annual examination will be held at the end of the second year. The Third annual examination shall be held at the end of the third year.

2) ELIGIBILITY

1. No Candidates shall be admitted to enter the First Year of the B.Com. Degree Course (Revised Structure) unless he/she has passed the Higher Secondary School Certificate Examination of the Maharashtra State Board of Higher Secondary Education Board or equivalent or University with English as a passing subject.
2. No candidate shall be admitted to the annual examination of the First year B.Com. (Revised Structure) unless he/ she has satisfactorily kept two terms for the course at the college at the college affiliated to this University.
3. No candidate shall be admitted to the annual examination of the Second Year unless he/she has kept two terms satisfactorily for the course at the college affiliated to this University.
4. No candidate shall be admitted to the Third year of the B.Com. Degree Course (Revised Structure) unless he/she has passed in all the papers at the First Year B.Com. Examination and has passed in all the papers at the first Year B.Com. Examination and has satisfactorily kept terms for the second year and also two terms for the third year of B.Com. satisfactorily in a college affiliated to this University.

3) A.T.K.T. Rules :

As far as A.T.K.T. is concerned, a student who fails in two theories and one practical head of passing at F.Y.B.Com may be admitted to S.Y.B.Com. likewise a student who fails in the two theory and one practical head of passing at S.Y.B.Com may be admitted to T.Y.B.Com. But a student passing S.Y.B.Com but fails in any subject at F.Y.B.Com cannot be admitted to T.Y.B.Com.

4) (A) Revised Structure of B.Com. Course.

F.Y.B.Com. w.e.f. 2013-14	
Sr. No.	Compulsory / Main Subjects
101	Compulsory English
102	Financial Accounting
103	Business Economics (Micro)
104 (A)	Business Mathematics and Statistics
	or
104 (B)	Computer Concepts and Applications
105	Optional Group (Any one of the following) a) Organizational Skill Development. b) Banking & Finance c) Commercial Geography d) Defense Organization and Management in India e) Co-Operation. f) Managerial Economics
106	Optional Group (Any one of the following) a) Essentials of E-Commerce b) Insurance & Transport c) Marketing & Salesmanship d) Consumer Protection & Business Ethics. e) Business Environment & Entrepreneurship f) Foundation Course in Commerce
107	(Any one of the language from the following groups) Modern Indian Languages (M.I.L.) -: Compulsory English / Marathi / Hindi / Gujarathi / Sindhi / Urdu / Persian. Modern European Languages (M.E.L.) -: French / German. Ancient Indian Languages (A.I.L.) -: Sanskrit. Arabic.

S.Y.B.Com. w.e.f. 2014-15	
Sr. No.	Compulsory / Main Subjects
201	Business Communication.
202	Corporate Accounting.
203	Business Economics (Macro)
204	Business Management
205	Elements of Company Law
206	Special Subject – Paper I (Any one of the following) a) Business Administration b) Banking & Finance. c) Business Laws & Practices.

	<ul style="list-style-type: none"> d) Co-operation & Rural Development. e) Cost & Works Accounting. f) Business Statistics. g) Business Entrepreneurship. h) Marketing Management. i) Agricultural & Industrial Economics. j) Defense Budgeting, Finance & Management. k) Insurance, Transport & Tourism. l) Computer Programming and Applications.
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T.Y. B.Com. w.e.f. 2015-16	
Sr. No.	Compulsory / Main Subjects
301	Business Regulatory Framework (Mercantile Law)
302	Advanced Accounting.
303 (A)	Indian & Global Economic Development
	Or
303 (B)	International Economics
304	Auditing & Taxation
305	<p>Special Subject – Paper II (Same special subject offered at S.Y. B.Com.)</p> <ul style="list-style-type: none"> a) Business Administration b) Banking & Finance. c) Business Laws & Practices. d) Co-operation & Rural Development. e) Cost & Works Accounting. f) Business Statistics. g) Business Entrepreneurship. h) Marketing Management. i) Agricultural & Industrial Economics. j) Defense Budgeting, Finance & Management. k) Insurance, Transport & Tourism. l) Computer Programming and Applications.
306	<p>Special Subject – Paper III (Same special subject offered at S.Y. B.Com.)</p> <ul style="list-style-type: none"> a) Business Administration b) Banking & Finance. c) Business Laws & Practices. d) Co-operation & Rural Development. e) Cost & Works Accounting. f) Business Statistics. g) Business Entrepreneurship. h) Marketing Management. i) Agricultural & Industrial Economics. j) Defense Budgeting, Finance & Management. k) Insurance, Transport & Tourism. l) Computer Programming and Applications.

B) Subjects Carrying Practical's

There will be practical examination for the F.Y.B.Com. for the subject Financial Accounting. There will be practical and practical examinations for the special subjects at S.Y.B.Com. and T.Y.B.Com. levels. There will be Practical for the S.Y.B.Com level Compulsory subject Business Communication & for T.Y.B.Com Auditing & Taxation.

(C) A Student must offer the same Special Subject at T.Y.B.Com. which he has offered at S.Y.B.Com.

(D) In an exceptional cases, a student may change the subject chosen by him at second year during the first term of the third year provided he keeps the additional terms of the new subject at S.Y.B.Com.

4. EXTERNAL CANDIDATES

- 1) The student who has registered his name as the external student will appear at the annual examination.
- 2) The result of external student will be declared on the basis of Annual Examination of 80 marks for practical subjects by converting the same out of 100.
- 3) No foreign student shall be allowed to register as an External Student.

5. MEDIUM OF INSTRUCTION.

Medium of instruction for B.Com. degree course shall be either Marathi or English except languages.

The Medium of instructions for Business Communication (S.Y.B.Com) shall be English only.

6. WORKLOAD

The present norms of workload of lectures, tutorials and practicals per subject in respect of B.Com. Course shall continue.

7. UNIVERSITY TERMS

The dates for the commencement and conclusion of the first and the second terms shall be as determined by the University Authorities. The terms can be kept only by duly admitted students. The present relevant ordinances pertaining to grant of terms will be applicable.

8. VERIFICATION AND REVALUATION

The candidate may apply for verification and revaluation or result through Principal of the College which will be done by the University as per ordinance framed in that behalf.

9. EQUIVALENCE AND TRANSITORY PROVISION

The University will conduct examination of old course for next three academic years from the date of implementation of new course.

The candidate of old course will be given three chances to clear his subjects as per the old course and thereafter he will have to appear for the subjects under new course as per the equivalence given to old course.

10. RESTRUCTURING OF COURSES

This new revised structure shall be made applicable to the colleges implementing 'Restructured Programme' at the undergraduate level from June, 2004. The existing pattern of 'C', 'D', and 'E' Components shall be continued.

The Colleges under the Restructured Programme which has revised their structure in the light of the "2008 Pattern" shall be introduced with effect from academic year 2010-11.

11. SETTING OF QUESTION PAPERS

1. A candidate shall have the option of answering the question in any of the subjects either in Marathi or English except in languages.
2. The question papers shall be framed so as to ensure that no part of the syllabus is left out of study by a student.
3. The question paper shall be balanced in respect of various topics outlined in the syllabus.
4. The question papers shall have combination of long and short answer type question. As far as possible short answer type questions should not exceed 15 to 20 percent.
5. There shall be no overall option in the question paper, instead, there shall be internal options (such as either/ or and three short answers out of five etc.).
6. In case of question paper under the Special Subject (Paper No. III) one question carrying 10 marks will be set on current knowledge in relating subject in the academic year.

F.Y. B.Com.
Compulsory Paper
Subject Name -: Financial Accounting.
Course Code -: 102

Objectives -:

1. To impart the knowledge of various accounting concepts
2. To instill the knowledge about accounting procedures, methods and techniques.
3. To acquaint them with practical approach to accounts writing by using software package.

Term I

Unit No.	Topic	No. of Lectures
1.	Piecemeal Distribution of Cash Meaning and Introduction, Surplus Capital Method and Maximum Loss Method	12
2.	Amalgamation of Partnership Firms:- Meaning and Introduction, Objectives, Methods of accounting	12
3.	Conversion of a partnership firm into a limited company Meaning and introduction, objectives, effects, methods of calculation of purchase consideration (Net Asset and Net Payment method), accounting procedure in the books of the firm and balance sheet of new company	12
4.	Computerized Accounting Environment Meaning and Introduction, application of accounting software package, Voucher entry through software package.	12
Total		48

Term II

Unit No.	Topic	No. of Lectures
5.	Introduction and Relevance of Accounting Standards Overview of Accounting Standards in India-Concept, Need, Scope and Importance. Study of AS- 1, AS- 2, AS- 4 and AS- 9	10
6.	Royalty Accounts [excluding sub-lease]: Royalty, Minimum Rent, Short Workings, Recoupment of Short Working, Lapse of Short Working. Journal Entries and Ledger Accounts in the Books of Landlord and Lessee.	12
7.	Hire Purchase and Installment System:[Excluding H. P. Trading] Basic Concepts and Distinction, Calculation of Interest and Cash Price, Journal Entries And Ledger Accounts in The Books of Purchaser and Seller.	16
8.	Departmental Accounts Meaning and Introduction, Methods and Techniques, Allocation of expenses, Inter Departmental Transfers, Provision for unrealized profits	10
Total		48

Notes:-

1. Question Paper for Term and Annual Examination should consist of :
 Theory Questions: -30%
 Problems:- 70%
2. There will be minimum two practicals.
3. Accounting practical be conducted in Computer or Commerce Laboratory only.
4. Students are expected to study and practice the application of accounting software packages.
5. Colleges are expected to use only licensed copy of software.
6. Practical examination need to be conducted in the computer laboratory.
7. Each student should be given separate set of transactions for practical examination.
8. For practical examination, internal and external examiner shall be appointed by the college.

Recommended Books
<ol style="list-style-type: none"> 1. Financial Accounting: By P. C. Tulsian (Tata McGraw-Hill Publishing Co. Ltd. New Delhi) 2. Financial Accounting: By A. Mukharji & M. Hanif (Tata McGraw-Hill Publishing Co. Ltd. New Delhi) 3. Financial Accounting: By S.N. Maheshwari & S.K. Maheshwari (Vikas Publishing House Pvt. Ltd) 4. Financial Accounting: By Dr. K.N. Jagtap, Dr. S. Zagade & Dr. A.H. Gaikwad (Success Publications, Pune) 5. Advanced Accounts: By M.C. Shukla & S.P. Grewal (S.Chand & Co. Ltd. New Delhi) 6. Advanced Accountancy: By S.P. Jain & K.N. Narang (Kalyani Publishers, New Delhi) 7. Advanced Accountancy: By R.L.Gupta & M. Radhaswamy (Sultan Chand & Sons, New Delhi)

Journals:-

1. The Chartered Accountant: Journal of the Institute of Chartered Accountants of India.
2. The Accounting World : ICFAI Hyderabad

F.Y. B.Com.
Compulsory Paper
Subject Name -: Business Economics (Micro)
Course Code -: 103

Objectives -:

1. To expose Students of Commerce to basic micro economic concepts and inculcate an analytical approach to the subject matter.
2. To stimulate the student interest by showing the relevance and use of various economic theories.
3. To apply economic reasoning to problems of business.

Term I

Unit No.	Topic	No. of Lectures
1.	INTRODUCTION. 1.1 Meaning, Nature and Scope of Business Economics- (Micro) 1.2 Difference between Micro and Macro Economics. 1.3 Tools for Analysis a. Functional Relationships b. Schedules c. Graphs d. Equations 1.4 Goals of firms a) Economic Goals of Firms 1. Profit Maximization 2. Shareholders Wealth Maximization 3. Management Reward Maximization 4. Growth of the firm 5. Sales maximization 6. Long run survival b) Non-Economic goals 1. Political power, Prestige 2. Social responsibility and welfare 3. Goodwill of employees	12
2.	DEMAND ANALYSIS 2.1 Elasticity of Demand, Types of Elasticity, Price Elasticity, Income Elasticity and Cross Elasticity. 2.2 Consumer Behaviour a) Marginal Utility Approach - Limitations b) Indifference Curve Analysis - Concept - Characteristics - Consumer Equilibrium 2.3 Demand Forecasting and Estimation a) Meaning and objectives of Demand Forecasting b) Methods of Demand Forecasting c) Descriptive Analysis of	20

	<ul style="list-style-type: none"> i) Direct Methods <ul style="list-style-type: none"> 1) Consumer Survey 2) Expert opinion 3) Simulating market situation 4) Controlled Market Experiments ii) Indirect Methods <ul style="list-style-type: none"> 1) Simple correlation 2) Trend Projections 	
3.	<p>PRODUCTION AND COST ANALYSIS</p> <ul style="list-style-type: none"> 3.1 Production Function – Meaning 3.2 Law of Variable Proportions - The Three Stages 3.3 Law of Returns to Scale - The Three Stages 3.4 Economies and Diseconomies of Scale – Internal and External 3.5 Cost Analysis – Types of Costs <ul style="list-style-type: none"> a) Types of Costs <ul style="list-style-type: none"> 1) Total cost 2) Average Cost 3) Marginal Cost 4) Opportunity cost b) Behaviour of Cost Curves <ul style="list-style-type: none"> 1) In the Short Run 2) In the Long Run 	16
Total		48

Term II

Unit No.	Topic	No. of Lectures
4.	<p>REVENUE BEHAVIOUR</p> <ul style="list-style-type: none"> 4.1 Meaning and Importance of Revenue Concepts 4.2 Total Revenue (TR), Average Revenue (AR) Marginal Revenue (MR). 4.3 Relationship between Total Revenue, Average Revenue and Marginal Revenue 	8
5.	<p>PRICING UNDER VARIOUS MARKET CONDITIONS</p> <ul style="list-style-type: none"> 5.1 Perfect Competition – Features and equilibrium 5.2 Monopoly – Features and equilibrium, Price Discrimination 5.3 Monopolistic competition - Features and equilibrium 5.4 Oligopoly – Features 	20
6.	<p>FACTOR PRICING</p> <ul style="list-style-type: none"> 6.1 Marginal Productivity theory of Distribution. 6.2 Rent <ul style="list-style-type: none"> a) Theories of Rent <ul style="list-style-type: none"> i) Ricardian Theory of Rent ii) Modern Theory of Rent 	20

	<p>6.3 WAGES -</p> <p style="padding-left: 20px;">i) Backward sloping Supply curve of Labour.</p> <p style="padding-left: 20px;">ii) Collective Bargaining & Trade Unions</p> <p>6.4 INTEREST -</p> <p style="padding-left: 20px;">a) Theories of Interest –</p> <p style="padding-left: 40px;">i) Loanable Fund Theory of Interest</p> <p style="padding-left: 40px;">ii) Keynes Liquidity Preference Theory of Interest</p> <p>6.5 PROFIT -</p> <p style="padding-left: 20px;">a) Theories of Profit –</p> <p style="padding-left: 40px;">i) Dynamic Theory of Profits</p> <p style="padding-left: 40px;">ii) Innovation Theory of Profit</p> <p style="padding-left: 40px;">iii) Risk and Uncertainty Theory of Profit</p>	
Total		48

Recommended Books	
1.	Economics – Samuelson P. A. and Nordhaus W. D. TataMcGrew Hill Publishing Co. Ltd. N.Delhi.
2.	A text Book of Economic Theory – Stonier A. W. and Hague D. C. Longman Green and Co. London
3.	Business Economics – V. G. Mankar, Macmillan India Ltd. N. Delhi.
4.	Vyavasaik Arth Shastra (Sukshm) Dr. T. G. Gite, Atharv Publication. Pune
5.	Modern Micro Economics – Theory and Applications H.L. Ahujna S. Chand and Co Ltd. N Delhi.
6.	Business Economics – Dr. Girija Shankar – Atharv Publication, Pune.
7.	Principals of Economics – N.Gregory Mankiw 6 th edition 2012 Cengage learning india pvt ltd Delhi
8.	Understanding Microeconomics- Robert L. Helibroner and Lester C. Thurow. Prentice Hall International Inc. London.
9.	Micro Economic Theory An Analytical Approach – J M Joshi and R. Joshi Wishwa Prakashan (Division of Wiley Eastern Limited) N. Delhi.
10.	Business & Managerial Economics (in the global Context) Sampat Mukherjee. New Central Book Agency, Calcutta.
11.	Micro Economics Theory and Application D.N.Dwivedi Second Edition PEARSON.

F.Y. B.Com.
Optional Paper
Subject Name -: Business Mathematics and Statistics
Course Code -: 104 (A)

Objectives -:

1. To prepare for competitive examinations
2. To understand the concept of Simple interest, compound interest and the concept of EMI.
3. To understand the concept of shares and to calculate Dividend
4. To understand the concept of population and sample.
5. To use frequency distribution to make decision.
6. To understand and to calculate various types of averages and variations.
7. To understand the concept and application of profit and loss in business.
8. To solve LPP to maximize the profit and to minimize the cost.
9. To use correlation and regression analysis to estimate the relationship between two variables.
10. To understand the concept and techniques of different types of index numbers.

FIRST TRM

Medium for this subject shall be ENGLISH only

Unit 1. Pre-requisites (For objective type questions only)	(10)
<ol style="list-style-type: none">1. Natural Numbers and Integers2. H.C.F and L.C.M.3. Fractions- addition, subtraction multiplication and division of two or more fractions4. Laws of Indices5. Ratio and Percentage6. Proportion and partnership	
Unit 2. Interest	(08)
<ol style="list-style-type: none">1. Simple Interest2. Compound interest (nominal and effective rate of interest)3. Equated Monthly Installments (EMI) (Reducing and flat rate of interest)4. Examples	
Unit 3. Shares and dividends	(06)
<ol style="list-style-type: none">1. Concept of Shares, face value, market value, Net Asset Value2. Equity Shares and Preference shares3. Dividend4. Bonus Shares5. Examples	
-----	Total [24]

Unit 4. Population and Sample (08)
1. Definition and concept of Statistics
2. Scope of Statistics in Economics, Management Science and Industry
3. Concept of Population and Sample
4. Methods of Sampling: Simple Random Sampling and Stratified Random Sampling (Description of procedures only)

Unit 5. Measures of central tendency (16)
1. Variables Qualitative and Quantitative, Raw data, Classification of data,
2. Frequency distribution, cumulative frequency distribution,
3. Histogram (finding mode graphically) Ogive curves and its uses.
4. Measures of central tendency: Mean, Median for ungrouped and Grouped data.
5. Examples

----- **Total [48]**

SECOND TERM

Unit 6. Profit and Loss (12)
1. Concept of Cost Price, Marked Price and Selling Price
2. Trade Discount and Cash Discount
3. Commission and Brokerage
4. Examples

Unit 7. Linear Programming Problems (For two Variables only) (12)
1. Definition and terms in a L.L.P.
2. Formulation of L.L.P.
3. Solution by Graphical Method
4. Examples

----- **Total [24]**

Unit 8. Measures of dispersion (08)
1. Concept of Dispersion
2. Measures of Dispersion – Range, Variance and Standard Deviation (S.D.) for Grouped and ungrouped data
3. Measures of relative dispersion- Coefficient of range and coefficient of Variation
4. Examples

Unit 9. Correlation and Regression (08)
1. Concept of Bivariate data, correlation using scatter diagram
2. Karl Pearson's Coefficient correlation for ungrouped data
3. Spearman's Rank correlation coefficient
4. Concept of regression, lines of regression
5. Regression as prediction Model
6. Examples

Unit 10. Index number (08)
1. Concept of Index Number

2. Construction of Price Index Number
3. Laspeyre's, Paasche's and Fisher's Method
4. Family Budget and Aggregate Expenditure Method
5. Concept of – Cost of Living /Consumer Price Index Number, SENSEX and NIFTY
6. Examples

----- **Total [24]**

Grand Total [48]

Recommended Books:

1. Practical Business Mathematics by S.A.Bari (New Literature Publishing Company)
2. Business Mathematics by V.K.Kapoor (Sultan Chand And Sons)
3. Fundamentals of Statistics by S.C.Gupta (Himalaya Publishing House)
4. Basic Statistics by B.L.Agrawal (New Age International Publishers)
5. Statistical Methods by S.P.Gupta (Sultan Chand And Sons)

F.Y. B.Com.
Optional Paper
Subject Name -: Computer Fundamentals
Course Code -: 104 (B)

Objective:

1. To make the students familiar with Computer environment.
2. To make the students familiar with the basics of Operating System and business communication tools.
3. To make the students familiar with basics of Network, Internet and related concepts.
4. To make awareness among students about applications of Internet in Commerce.
5. To enable students to develop their own web site.

Term - I

Unit No.	Topic	Lectures
1.	Introduction to Computer Fundamentals	[10]
	Introduction to Computer Computer System Hardware Computer Memory Input and Output Devices Interaction between User and Computer Introduction to Free and Open Source Software Definition of Computer Virus, Types of Viruses, Use of Antivirus software	
2.	Basics of Operating System	[12]
	Definition of Operating System Objectives, types, and functions of Operating Systems Working with Windows Operating System: Introduction, The Desktop, Structure of Windows, Windows Explorer, File and Folder Operations, The Search, The Recycle Bin, Configuring the Screen, Adding or Removing New Programs using Control Panel, Applications in windows (Paint, Notepad, WordPad, Calculator)	
3.	Introduction to Business Communication Tools	[12]
	MS-Word: Introduction, Starting MS-Word, MS-Word Screen and its Components, Elementary Working with MS-Word MS-Excel: Introduction, Starting MS-Excel, Basics of Spreadsheet, MS-Excel Screen and Its Components, Elementary Working with MS-Excel MS-Powerpoint: Introduction, Starting MS-PowerPoint, Basics of PowerPoint, MS-PowerPoint Screen and Its Components, Elementary Working with MS-PowerPoint	
4.	Introduction to Computer Network	[06]
	Introduction Importance of Networking Computer Network (LAN, WAN, MAN) Network Components (Hub, Switch, Bridge, Gateway, Router, Modem) Network Topology, Wireless Networks	
5.	Use of Computer in Commerce	[08]

	<p>Data Processing, Files and Records, File Organization (Sequential, Direct/Random, Index)</p> <p>Computer Applications in Business – Need and Scope</p> <p>Computer Applications in various fields of Commerce: Personnel Administration, Accounting, Cost and Budgetary Management, Purchasing, Banking, Insurance and Stock-broking, e-governance</p> <p>Introduction to E-Commerce, Evolution of E-Commerce, Role of E-Commerce, E-Commerce Framework, E-Commerce Categories</p>	
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Term - II

Unit No.	Topic	Lectures
1.	<p>Internet and Internet application</p> <p>Introduction, Internet evolution</p> <p>Working of Internet, Use of Internet</p> <p>Overview of World Wide Web (Web Server and Client)</p> <p>Introduction to Search engine and Searching the Web</p> <p>Downloading files</p> <p>Introduction to Web Browsers</p> <p>Working with E-mail (creation and use of the same)</p>	[08]
2.	<p>Electronic Data Interchange</p> <p>Introduction to EDI</p> <p>EDI Architecture</p> <p>Financial EDI</p> <p>Overview of the technology involved in EDI</p>	[04]
3.	<p>Electronic Payment System</p> <p>Introduction to EPS</p> <p>Introduction to EFT (Electronic Fund Transfer)</p> <p>Introduction to SET (Secure Electronic Transaction)</p> <p>Business requirement addressed by SET</p> <p>Introduction to Digital Signature and Digital Certificates , Stages of SET</p> <p>Types of Payment System: Digital Cash, Electronic Cheque, Smart Card, Credit/Debit Card</p>	[08]
4	<p>Introduction to HTML.</p> <p>Introduction to HTML. Working of HTML</p> <p>Creating and loading HTML page, tags</p> <p>Structure of on HTML, Document, Stand Alone Tags</p> <p>Formatting text, Adding Images</p> <p>Creating hyper Links, Tables</p> <p>Sending E-mails through Web Page</p> <p>Sample web pages</p>	[10]
5.	<p>Introduction To Web page Design</p> <p>Introduction to Web design, Types of Web Pages</p> <p>Web design Pyramid</p> <p>Building web sites</p>	[07]

	Web development process model	
6.	Designing The web pages Page size, Page type, Page margin, Entrance page Exit page, Graphics in Webpage design Animation Effect, Sound Effect Color Effect Uploading the web site (Web space, Domain Name, Hosting the web site)	[08]
7.	Internet Security Security, Privacy Ethical Issues & Cyber Law	[03]

Reference Books

1. Computer Fundamentals by: Anita Goel, Pearson Education India ISBN: 9788131742136
2. Connecting with Computer Science, by Greg Anderson, David Ferro, Robert Hilton, Course Technology, Cengage Learning, ISBN:9781439080351
3. Fundamentals of Computer : For undergraduate courses in commerce and management, IITL Education Solutions Limited, Pearson Education, ISBN:9788131733349
4. Introduction to Computer Science, 2/e, IITL Education Solutions Limited, Pearson Education, ISBN:9788131760307
5. Frontiers of Electronic Commerce, Ravi Kalakota, Andrew B. Whinston, Pearson Education, ISBN:9788177583922
6. Internet: The Complete Reference, Margaret Levine Young, Tata McGraw Hill Education Private Limited, ISBN: 9780070486997
7. Murach's HTML, XHTML and CSS: Training & Reference, Anne Boehm, Shroff/Murachs Publication, ISBN-9789350230954
8. On the Way to the Web: The Secret History of the Internet and Its Founders, A. Banks, Apress Publication, ISBN: 9781430208693
9. Computers and Commerce: A Study of Technology and Management at Eckert-Mauchly Computer Company, Engineering Research Associates, and Remington, Arthur L. Norberg, MIT Press (MA), ISBN:9780262140904

Guidelines for Examination:

1. Term End Exam (20 Marks):
To be conducted by college as per rules provided by University of Pune.
2. Annual Exam (80 Marks):
To be conducted by University of Pune at the end of the academic year.
Passing marks for the course are 40 (Out of which **minimum 32** marks are compulsory in Annual Examination).

F.Y. B.Com.
Optional Paper
Subject Name -: Organizational Skill Development.
Course Code -: 105 – a.

Objective:

1. To orient the students towards the concept of Organization and Modern Office.
2. To acquaint the students with the role of and Functions of Office Manager.
3. To develop the insights regarding Organizational Skills for Office Managers.
4. To know the functioning of Modern office appliances equipments and e- format records

Term I

Unit No.	Topic	No. of Lectures
1.	Modern Office 1.1 Introduction, Definition, Characteristics, Importance and Functions 1.2 Traditional and Modern Concepts of Office 1.3 Office Location Meaning, Objectives , Principles of Office Location Office Layout – Meaning , Objectives , Principles and Layout ,Modular and Structured Furniture 1.4 Factors of Good Ambience Office Lighting, ventilation. Temperature, Sanitation, Interior Decoration, Noise and Cleanliness.	12
2.	Office Organization 1.1 Definition, Importance of office organization, 1.2 Principles, Steps. 1.3 Types of Organization 1.4 Concept and Functions of Office Administrator.	12
3.	Office Manager and Organizational Skills 3.1 Office Manager – Role, duties and responsibilities 3.2 Qualification, Qualities and skills of an office manager 3.3 Time Management –Definition, Need, Principles, advantages and Disadvantages, Time Management techniques. 3.4 Goal Setting-Concept of goal-setting - Importance of goals, SMART(Specific, Measurable, Achievable, Realistic, Time-bound) goals , Do's and Don'ts about goals.	12
4.	Office services 4.1 Mail Routine , Courier Services its need and Importance 4.2 Office Forms - objectives, advantages and types of office forms E-forms – advantages. 4.3 Organizational Web Page – Contents, advantages, Internet/Web basedapplications of office activities. 4.4 Office Stationary and Supplies - Importance of stationary, Essentials of	12

	a good system of regulating stationary, purchases, storage, Record of stationary,	
Total		48

Term II

Unit No.	Topic	No. of Lectures
5.	Office Records Management 5.1 Introduction - Need - Objectives - Kinds of Records. 5.2 Organization of records department. 5.3 Classifying and Indexing of Records and Files. Principles - Retention and disposition of records. 5.4 Digitalization of Records: Meaning, advantages, process, utility and feasibility.	12
6.	Office Communications 6.1 Meaning and Elements of Office Communications, 6.2 Channels of Communication – Internal and External 6.3 Significance and barriers to effective communications 6.4 Recent trends in modern communications such as Fax - E-Mail, Internet, Intranet, www(World Wide Web),Tele conferencing, Video Conferencing as means of Communication	12
7.	Public Relations : 7.1 Definition, nature, Scope of PR with customers, investors , employees, government offices and others 7.2 Objectives, importance and functions 7.3 Role of Public Relation Officer in Modern Office 7.4 – Modern methods of Public Relations	12
8	Office Automation 8.1 Office Automation – meaning, scope, feasibility, and advantages 8.2 Different types of modern appliances and machines used in Offices. 8.3 Computerization of office activities - LAN – WAN 8.4 Accounting Packages, Payroll Accounting, Inventory statements, - Vouchers –Invoices - Salary - Maintenance of records and Accounting Books and preparation of financial Report, Leave accounting, Attendance.	12
Total		48

Recommended Books

1. Office Organization and Management – By S. P. Arora
2. Office Methods - By M. L. Basu
3. Office Automation – By G. R. Terry
4. Office Management & Control – By G. R. Terry
5. Office Management – By P. K. Ghosh
6. Files and Record Management By Pophan
7. A text book of Office Management By William II & Leffingwell & Robinson
8. Office Administration and Management – by Dr. Khorshed Madon. and Dr. Homai M. Dowell, Vikas Publishing House , Delhi

F.Y. B.Com.
Optional Paper
Subject Name :- Banking and Finance
[Fundamentals of Banking]
Course Code :- 105 – b.

Objective:

1. To acquaint the students with the fundamentals of banking.
2. To develop the capability of students for knowing banking concepts and operations.
3. To make the students aware of banking business and practices.
4. To give thorough knowledge of banking operations.
5. To enlighten the students regarding the new concepts introduced in the banking system.

Term I

Unit No.	Topic	No. of Lectures
1.	Evolution of banking 1.1 Origin, Meaning and Definition of 'Bank' 1.2 Evolution of banking- Europe, USA & Asia 1.3 Evolution of banking in India. 1.4 Structure of Indian Banking System	06
2.	Functions of Bank 2.1 Primary functions: A) Accepting deposits: Demand deposits: Current and Savings; No Frills Account, Time deposits-Recurring and Fixed deposits, Flexi Deposits (Auto Sweep) B) Granting Loans and Advances- Term Loan, Short term credit, Overdraft, Cash Credit, Purchasing, Discounting of bills, 2.2 Secondary functions: A) Agency Functions- Payment and Collection of Cheques, Bills and Promissory notes, Execution of standing instructions, Acting as a Trustee, Executor. B) General Utility Functions: Safe Custody, Safe deposit vaults, Remittances of funds, Pension Payments, Acting as a dealer in foreign exchange.	14
3.	Procedure for opening and operating of deposit account 3.1 Procedure for Opening of Deposit Account: Know Your Customer- Needs and Norms (KYC Norms), Application form, Introduction, Proof of residence, Specimen signature and Nomination: Their Importance 3.2 Procedure for Operating Deposit Account: Pay-in-slips, Withdrawal slips, Issue of pass book, (Current Savings or Recurring deposits), Issue of Cheque book, Issue of fixed deposit receipt, Premature encashment of fixed deposits and loan against fixed deposit. Recurring deposits: Premature encashment and loan against recurring deposit. 3.3 a) Closure of accounts b) Transfer of accounts to other branches/Banks 3.4 Types of account holders a) Individual account holders- Single or joint, Illiterate, Minor, Married	14

	woman, Pardahnashin woman, Non resident accounts b) Institutional account holders- Sole proprietorship, Partnership firm, Joint stock company, Hindu undivided family, Clubs, Associations and Societies and Trusts.	
4.	Methods of Remittances 4.1 Demand drafts, bankers' Cheques and Truncated Cheques 4.2 Mail transfer, Telegraphic transfer, 4.3 Electronic Funds Transfer- RTGS, NEFT and SWIFT	14
Total		48

Term II

Unit No.	Topic	No. of Lectures
5.	Lending principles, Credit Creation and Balance Sheet of a bank 5.1 Safety, Liquidity, Profitability, Diversification of risks Conflict between liquidity and profitability 5.2 Multiple Credit Creation: Process and Limitations 5.3 Balance sheet of a commercial bank.	16
6.	Negotiable Instruments 6.1 Definition, meaning and characteristics of Promissory note, Bill of Exchange and Cheque 6.2 Types of Cheques- Bearer, Order and Crossed 6.3 Types of Crossing- General and Special.	16
7.	Endorsement 7.1 Definition and meaning of endorsement 7.2 Types of endorsement- Blank, Full or Special, Restrictive, Partial, Conditional, Sans Recourse, Facultative.	08
8	Technology in Banking 8.1 Need and importance of technology in banking 8.2 E-Banking: ATM, Credit card, Debit card, Tele Banking, Mobile Banking, Net Banking, SWIFT (Society for Worldwide Inter-bank Financial Telecommunication) 8.3 Concept and benefits of Core Banking Solution.	08
Total		48

Recommended Books

1. Practice and Law of Banking- G.S.Gill
2. Banking: Law and Practice- P.N. Varshney
3. Banking: Theory and practice- E.Gordon, K. Talraj
4. Banking: Law and practice in India- Tannan
5. Banking: Law and practice in India- Maheshwari
6. Fundamentals of Banking- Dr. G.V.Kayandepatil, Prof. B.R.Sangle, Dr. G.T.Sangle, Prof. N.C.Pawar
7. Banking: Law and Practice- Prof. Mogle
8. Banking and financial system - Vasant Desai
9. Banking theory and practice- K.C.Shekhar
10. Fundamentals of banking'- Dr. R.S.S.Swami
11. Annual Report on trends and progress of banking in India- R.B.I.
12. Toor N. S., Handbook of Banking Information

F.Y. B.Com.
Optional Paper
Subject Name -: Defense Organization and Management in India
Course Code -: 105 – d.

Objective:

1. To understand the role of Armed Forces for maintaining national security of the country.
2. To understand Higher Defense Mechanism, Role of Intelligence and Management Technique in Decision making at Strategic & Tactical Level

Term I

Unit No.	Topic	No. of Lectures
1.	Principles of Defense Organization 1.1 Reconstruction of Indian Armed Forces since 1947 1.1.1 Development of the Army after Independence 1.1.2 Development of the Navy after Independence 1.1.3 Development of the Air Force after Independence	12
2.	Higher Defense Organization in India 2.1. Powers of the President in relation to the Armed Forces 2.2. Defense Committee of the Cabinet. 2.3. Ministry of Defense – its organization & function 2.4. National Security Council	12
3.	Defense Mechanism of the Indian Armed Forces 3.1 Chief of Staff Committee 3.2 Organization of Army, Naval & Air Headquarters. 3.3 Organization of Army, Naval & Air Commands.	12
4.	Second Line of Defense 4.1. Border Security Force 4.2. Coast Guard 4.3. Territorial Army 4.4. Home Guard 4.5. Civil Defense 4.6. National Cadet Corps (N.C.C) 4.7. Central Reserve Police Force 4.8. State Reserve Police Force	12
Total		48

Term II

Unit No.	Topic	No. of Lectures
5.	Intelligence 5.1. History & Types of Intelligence 5.2. Process & Principles of Intelligence 5.3. Devices for Collecting Intelligence 5.4. Role of Intelligence 5.5. Counter Intelligence 5.6. Indian Intelligence Organization	12

6.	The Combat Branches 6.1. Infantry 6.1.1. Characteristic, Role & Limitations. 6.1.2. Division & Battalion Organization. 6.2. Armoured Crops 6.2.1. Characteristics, Role & Limitations 6.3. Supporting Arms 6.3.1. Artillery – Characteristics, Role & Limitations 6.3.2. Engineers - Characteristics, Role & Limitations 6.3.3. Signal Corps - Characteristics, Role & Limitations means of signals	12
7.	The Administrative Services 7.1 Army Service Crops 7.2 Army Ordnance Crops 7.3 Electrical & Medical Engineers. 7.4 Army Medical Crops – its role in Peace & War time	12
8	Indian Navy & Indian Air Force 8.1. Characteristic, Role & Limitations Navy & Air Force 8.2. Various Types of Battle Ships in Indian Navy 8.3. Various Types of Aircrafts in Indian Air Force	12
Total		48

Recommended Books	
<ol style="list-style-type: none"> 1. Ron Mathews – “Defence Production in India” ABC – New Delhi 2. Raju G. C. Thomas – “The Defence of India – A Budgetary perspective of strategy & politics”, Mac Millan Publication, New Delhi – 1978 3. Sam-C-Sarkesian – “The Military Industrial Complex – A Reassessment”, Sage Publication, 1972 4. Maj. Gen. Pratap Narain (Retd.) “India’s Arms Bazaar” Shilpa Publication, New Delhi – 1998 5. Y. Lakshmi, “Trends in India’s Defence Expenditure” ABC, New Delhi 1998. 6. Lt. Gen. R.K. Jasbir Singh, “India’s Defence Year Books”, Natraj Publication, Dehradun 1999 7. Annual Report, Ministry of Defence, Government of India 8. Venkateshwaram A.L. – “Defence organisation in India” 9. Nagendra Singh – “Defence Mechanism of Modern State”. 10. Lt. Col. Abhyankar M. G. – “Defence Principle & Organisation”. 11. U. C. Jain, Jeevan Nair – “Indian Defence & Security”, Pointer Publishers, Jaipur, 2000 12. D.C.Pathak, “Intelligence: A Security Weapon”, Manas Publication, New Delhi, 2003 13. Stephen Peter Rosen, “Societies & Military Power – India & its Armies”, Oxford University Press, New Delhi, 1996 14. Maj. K.C. Praval, “Indian Army after Independence”, Lancer International, New Delhi, 1990 15. H. B. Mishra, “Defence Programmes of India” – Author Press – New Delhi – 2000 16. Maj. Udaya Chandar, “The Art of Military Leadership”, Jaico Publishing House, Mumbai - 1979 	

F.Y. B.Com.
Optional Paper

Subject Name -: Co-operation

Course Code -: 105 – e.

Objectives:

1. To acquaint the students with the concept of co-operation and its movement.
2. To introduce the scope of Co-operation.
3. To make students build their career in the field of Co-operation and Rural Development.

Term I

Unit No.	Topic	No. of Lectures
1	Concept of Co-operation- <ul style="list-style-type: none"> ➤ Meaning & Definitions ➤ Objectives ➤ Nature and Scope of Co-operation. 	12
2	Principles of Co-operation- Evaluation of Co-operative principles and modifications there in from time to time. <ul style="list-style-type: none"> ➤ International Co-operative Alliance (I.C.A) Committee-1937 ➤ International Co-operative Alliance (I.C.A.) Commission-1966 ➤ International Co-operative Alliance (I.C.A.) Commission-1995 	12
3	History of Indian Co-operative Movement – Origin of Co-operative movement in India. <ul style="list-style-type: none"> ➤ Sir Fedrick Nicholson Report 1904 ➤ Maclagen Committee Report 1912 ➤ Gorewala Committee Report 1954 ➤ Vaidyanathan Committee Report 2005 	12
4	Contribution to the development of Co-operative Movement in India of: <ul style="list-style-type: none"> ➤ Dr. Dhananjay Gadgil ➤ Padmashri. Vaikuntbhai Mehta ➤ Padmashri. Vitthalrao Vikhe Patil ➤ Dr. Verghese Kurien ➤ Karmaveer Bhausahab Hiray 	12
Total		48

Term II

Unit No.	Topic	No. of Lectures
5	Different Types of Co-operative: <ul style="list-style-type: none"> ➤ Rural Co-operative and Urban Co-operative ➤ Agriculture Co-operative and Non Agriculture Co-operative. ➤ Credit Co-operative and Non Credit Co-operative. 	12

	<ul style="list-style-type: none"> ➤ Weaker Sections Co-operatives. ➤ Federation of Co-operatives. 	
6	Government and Co-operative movement: <ul style="list-style-type: none"> ➤ Role of Central Government ➤ Role of State Government 	12
7	Achievement of Co-operative movement: <ul style="list-style-type: none"> ➤ Strength and Weakness ➤ Future Trends of Co-operative Movement in India. 	12
8	Co-operative Education and Training: <ul style="list-style-type: none"> ➤ Objectives of Co-operative Education and Training. ➤ Training arrangement in India. ➤ Evaluation of education and training programmes. ➤ Problems and suggestions. 	12
Total		48

Recommended Books	
1.	Co-operation- Principles and Practice- Dr. D.G. Karve
2.	Co-operation in India- Dr. B.S. Mathur
3.	Theory, History and Practice of Co-operation- Dr. R.D. Beddy
4.	Co-operation in India- Dr. C. B. Memoriya and R.D. Saxena
5.	Theory and Practice of Co-operation in India and Abroad- Prof. R.K. Kulkarni
6.	Bhartiya Sahkari Chadvad- Tatve va Vyavhar (Marathi)- Prof. Jagdish Killol; Prof. Arvind Bondre; Prof. A. C. Bhavsar
7.	Sahkari Chalval 1904-2004 (Marathi) – Prof. K. L. Fale

F.Y. B.Com.
Optional Paper
Subject Name -: Managerial Economics
Course Code -: 105 – f.

Objectives:

1. To enable students of Commerce to apply economic theory and analysis, practices of business firms.
2. To use tools and techniques of economic analysis to develop managerial decision making
3. To apply economic analysis in the formulation of business policies.

Term I

Unit No.	Topic	No. of Lectures
1	INTRODUCTION 1.1 Definition, Nature & Scope and Characteristics of Managerial Economics. 1.2 Theories of the Firm 1.3 Objectives of the Firm – a. Profit Maximization b. Security Objective c. Profit Satisfying Objective d. Sales maximization e. Utility Maximization f. Growth Maximization	13
2	DEMAND ANALYSIS 2.1 Law of Demand 2.2 Determinants of Demand 2.3 Elasticity of Demand – Concept and Measurement of – 2.3.1 Price Elasticity of Demand 2.3.2 Income Elasticity of Demand 2.3.3 Cross Elasticity of Demand 2.4 Importance of Elasticity of Demand in business decision making. 2.5 Business or Economic Forecasting - 2.5.1 Objectives 2.5.2 Methods of Business Forecasting 2.6 Theory of Supply	20
3	PRODUCTION AND COST ANALYSIS 3.1 Production Function –Meaning & Nature 3.2 Law of Variable-the three stages. 3.3 Law of Returns to scale - the three stages. 3.4 Cost Analysis – 3.4.1 In the short run 3.4.3 In the long run	15
Total		48

Term II

Unit No.	Topic	No. of Lectures
4	PRICING AND INVESTMENT DECISIONS 4.1 Pricing Practices -Objectives 4.2 Investment Decisions – 4.2.1 Concept and Types – a. For Expansion b. For Replacement c. For Modernization d. For Diversification e. For Research and Development. 4.2.2 Aids to Investment Decisions – a. Capital Budgeting – Meaning and Usefulness. 4.2.3 Methods of Investment Decision – Concept and Descriptive analysis of – a. Payback period. b. Average Rate of Return	20
5	COST – BENEFIT ANALYSIS 5.1 Meaning 5.2 Use 5.3 Limitations	13
6	MACRO ECONOMIC ENVIRONMENT 6.1 Business Trends in India – 6.2 Overview of Economic Reforms and Business. 6.3 Role of Multinational Corporations (MNCs) 6.4 Acquisitions and Mergers	15
Total		48

Recommended Books

1. Dean Joel – managerial Economics. Prentice Hill India Pvt. Ltd. New Delhi.
2. Gupta G.S. –Managerial Economics. Tata Mcgrew Hill, New Delhi.
3. Mithani D.M. – Managerial Economics Theory and Applications. Himalaya Publishing House, N. Delhi.
4. Mmankar V.G. –Business Economics, Macmillan India Ltd. N. Delhi.
5. Varshney and Maheshwari – Managerial Economics.Sultan Chand and sons, N. Delhi.
6. Dr. T. G. Gite - Vyavasaik Arthshstra (Sukshma) Atharve Publication, Pune.
7. Salvatore Dominick – Managerial Economics in a Global Economy. Mcgraw Hill N. York.
8. Dr.Girija Shankar: Micro Economics – Atharva Publication.
9. H. Craig Peterson, W. Cris Lewis – Managerial Economics. Prentice Hill of India Ltd. New Delhi.
10. Dwivedi D. N. Managerial Economics; Tata Mcgrew Hill, New Delhi

F.Y. B.Com.
Optional Paper
Subject Name -: Essentials of E-Commerce
Course Code -: 106 – a.

Objective:

To make a student familiar with the mechanism of conducting business transactions through electronic media. Learning Outcomes: After completing this course, a student is expected to be able to

- explain various components of e-commerce,
- understand the dynamics of e-commerce,
- appreciate the Internet technology and its utility in commercial activities,
- understand the methodology of online business dealings using e-commerce infrastructure.

Term I

Unit No.	Topic	No. of Lectures
1.	Overview of Electronic Commerce (EC): Concept, features, and functions of e-commerce, e-commerce practices v/s traditional practices, scope and limitations of e-commerce.	10
2.	Fundamental of e-commerce: Definition and types of e-commerce: B2B, B2C, C2C, and P2P, B2B service provider, e-distributor, procurement and just-in-time delivery.	12
3.	Infrastructure: Internet and its role in e-commerce, procedure of registering Internet domain, establishing connectivity to Internet, tools and services of Internet.	10
4.	E-Payment: Transactions through Internet, requirements of e-payment systems, functioning of debit and credit cards, pre and post payment services.	06
5.	Electronic Data Interchange: Evolution, uses, Benefits, Working of EDI, EDI Standards (includes variable length EDI standards), Cost Benefit Analysis of EDI, Electronic Trading Networks, EDI Components, File Types, EDI Services, EDI Software	10
Total		48

Term II

Unit No.	Topic	No. of Lectures
6.	Digital economy: Major characteristics, economic rules, impact on trading and intermediaries, impact on business processes and functional areas in banking, financial and insurance organizations.	08

7.	E-Marketing: Market place v/s Market space, impact of e-commerce on market, marketing issues in e-marketing, direct marketing, one-to-one marketing.	08
8.	E-Finance: Areas of e-finance, e-banking, traditional v/s e-banking, trading v/s e-trading, importance and advantages of e-trading, operational aspects of e-trading.	08
9.	E-Ticketing: Online booking systems, online booking procedure of railways, airlines, tourist and religious places, hotels and entertainment industry.	08
10	E-Commerce in India: State of e-commerce in India, problems and opportunities in e-commerce in India, legal issues, Social and Ethical Issues, future of e-commerce, Mobile Commerce.	08
11	Security in e-commerce: Setting up Internet security, maintaining secure in Formation, encryption, digital signature and other security measures.	08
Total		48

Recommended Books
<p>Reference Books:</p> <ol style="list-style-type: none"> 1. Daniel Amor, E Business R(Evolution), Pearson Edude. 2. Krishnamurthy, E-Commerce Management, Vikas Publishing House. 3. David Whiteley, E-Commerce: Strategy, Technologies and Applications, Tata McGraw Hill. 4. P. T. Joseph, E-Commerce: A managerial Perspectives, Tata McGraw Hill. 5. Doing Business on the Internet E-COMMERCE (Electronic Commerce for Business): S. Jaiswal, Galgotia Publications. 6. C.S.V.Murthy: E-Commerce-Concepts, Models & Strategies, Himalaya Publishing. 7. Kamalesh K Bajaj & Debjani Nag: E-Commerce, the Cutting Edge of Business- Tata McGraw-Hill, New Delhi.

F.Y. B.Com.
Optional Paper
Subject Name :- Insurance and Transport
Course Code :- 106 – b.

Objectives :-

1. To acquaint students with the concept of Insurance and Transport.
2. To introduce the scope of Insurance including Life & General Insurance and Transport including Travel & Tourism.
3. To make the students aware of carrier opportunities in the field of Insurance & Transport and impart appropriate skills.

Marks : 100

No. of Lectures 48

Term I - INSURANCE

Unit No.	Topic	Lectures
1.	Concept of Insurance Risk : Meaning, Definition & Scope ---Types: Human & Business ---Types of Business Risk. Insurance : Meaning, Definition, Need & Scope -Insurance Contract: Meaning, Components.	12
2.	Life Insurance Meaning, Definition, Need, Scope & Principles of Life Insurance. Types of Life Insurance Policies---Carrier Options in Life insurance Business.	12
3.	General Insurance Meaning, Definition, Need, Scope & Principles of General Insurance. Types of General Insurance --- Carrier Options in General Insurance Business.	12
4.	Role of Insurance in Logistics Meaning and significance of logistics – Need for social security – Procedure for claim settlement – Role of Insurance in Logistics in the Global age and challenges.	12
Total		48

Term II - TRANSPORT

Unit No.	Topic	Lectures
5.	Concept & Role of Transport Meaning, Need & Scope of Transport. ---- Transport being a primary mode of Service Trade--Role of Transport in Indian economy --- Existing problems & suggestions.	12
6.	Modes of Transport Types of Transportations in India --- Meaning, Need, Scope & Advantages. Road Transport & Rail Transport in India – Their Suitability and Limitations.	12
7.	Other means of Transports Water Transport : Meaning, Scope, Advantages & Limitations. Air Transport : Meaning, Scope, Advantages and Limitations -- Choice of Transport Mode : Cost, Speed & Flexibility.	12
8.	Travel & Tourism Meaning & Scope - Role and contribution to Economic Development -- Means of Travel & Tourism in India. – Career Options in Travel, Tourism and Hospitality Management.	12
Total		48

Recommended List of Reference Books

Insurance

1. Insurance --Principles & Practices of Insurance – By : G.S. Pande
2. Theory & Practice of Life Insurance – By : Mitra
3. Insurance Principles & Practice
– By : M.N.Mishra & S.B. Mishra (S. Chand Publication)
4. Insurance & Risk Management – By : P.K.Gupta (Himalaya Publication)

Transport

1. Economics of Transport – By : S.K. Shrivastava
2. Transport in Modern India – By : P.P. Bhatnagar
3. Rail & Road Transport in India – By : M.D. Mathur
4. Transportation System & Policy Analysis
– By : S. Sriraman (Himalaya Publication)
5. Challenges To Transportation – By : Rupenthal Karl M. (ASRC Hyderabad)

Tourism

1. Introduction to Tourism – By : M.A. Khan
2. Tourism Management – By Seth P.N. (Sterling Publishers, Delhi)
3. Tourism & Travel : Concepts & Principles
– By : Negi Jagmohan (Gitanjalee Publishers, Delhi)
4. Tourism in India : Trends & Issues – By : Dharmarajan S & Seth Rabindra (Har-Anand Publishers, Delhi)

F.Y. B.Com.
Optional Paper
Subject Name -: Marketing and Salesmanship
[Fundamentals of Marketing]
Course Code -: 106 – c.

Objectives -:

- 1) **General Objective of the Paper.**
 - a) To create awareness about market and marketing.
 - b) To establish link between commerce/Business and marketing.

- 2) **Core Objectives of the paper.**
 - a) To understand the basic concept of marketing.
 - b) To understand marketing philosophy and generating ideas for marketing research.
 - c) To know the relevance of marketing in modern competitive world.
 - d) To develop an analytical ability to plan for various marketing strategy.

Term I

Unit No.	Topic	No. of Lectures
1	<u>Basics of marketing</u> 1.1) Market – Marketing – Introduction, Meaning, Definition, Scope, Types and Significance. 1.2) Marketing Management – Introduction, Meaning, Definition, Scope, and Significance. 1.3) Functions of Marketing – Basic Functions, Functions of Exchanges, and Subsidiary Functions. 1.4) Marketing Mix - Introduction, Meaning, Definition, Scope, and Significance.	
2	<u>Marketing Environment</u> 2.1) Introduction – Definition and Nature. 2.2) Factors Constituting Marketing Environment. 2.3) Micro and Macro Environment. 2.4) Impact of Marketing Environment on Marketing Decisions.	
3	<u>Buyer Behaviour and Market Segmentation</u> 3.1) Introduction – Meaning, Definition, Scope and Significance of Buyer Behavior. 3.2) Determinants of Buyer Behaviour, Stages of Buyer Behaviour – Buying Process.. 3.3) Introduction, Meaning, Importance of Market Segmentation. 3.4) Bases for Segmentation – Qualities of Good Segmentation.	
4	<u>Product and Pricing Decision</u> 4.1) Concept of Product – Product Classification. 4.2) Factors Considered For Product Management – Role of Product Manager. 4.3) Factors Affecting Pricing Decisions – Pricing Objectives. 4.4) Pricing and Product Life Cycle – Pricing Methods.	
Total		48

Term II

Unit No.	Topic	No. of Lectures
5	<u>Logistics and Supply Chain Management</u> – 5.1) Introduction – Definition – Objectives – Scope and Significance 5.2) Market Logistics Decisions – Channel Structure. 5.3) Designing Distribution Channels. 5.4) Types of Marketing Channels.	
6	<u>Market Promotion Mix</u> – 6.1) Promotion Mix – Meaning, Scope and Significance. 6.2) Factors Affecting Market Promotion Mix 6.3) Advertisement and sales Promotion – Meaning and Definition. Means and Methods of Sales Promotion. 6.4) Advertising Meaning and Goals – Advertising Media– Meaning, Types, Advantages and Limitations.	
7	<u>Rural Marketing</u> – 7.1) Introduction – Meaning – Definition – Features – Importance – 7.2) Rural Marketing Mix – Importance, Elements, Scope 7.3) Present Scenario of Rural Market – 7.4) Problems And Challenges of Rural Market –	
8	<u>Services Marketing</u> – 8.1) Introduction – Meaning – Definition – Features – Importance of Services – Significance of Services in Marketing. 8.2) Classification of Services – Marketing of Industrial Goods Services, Marketing of Consumer Goods Services. 8.3) Marketing Mix for Services 8.4) Services Marketing And Economy – Scope of Services Marketing in Generation of Job Opportunity, Role of Services in Economy, Services Quality	
Total		48

Recommended Books

Sr. No.	Name of the Book	Publisher	Author
1	Marketing Management	Macmillan Publication	V.S.Ramaswamy S. Namakumari
2	Principals of Marketing	Prentice- Hall of India Pvt. Ltd.	Philip Kotler Gary Aramstrong
3	Rural Marketing	Dorling Kindersley (India) Pvt.Ltd.Pearson	Pradeep Kashyap
4	Marketing Management	Himalaya Publishing House	Dr.K.Karuna Karan
5	Marketing in India	Vikas Publishing House	S. Neelamegham
6	Basics of Marketing Management	S. Chand	Dr.R.B.Rudani
7	Services Marketing	Himalaya Publishing House	V. Venugopal Raghu V.N.

F.Y. B.Com.

Optional Paper

Subject Name -: Consumer Protection and Business Ethics

Course Code -: 106 – d.

Objectives:

- 1) To acquaint the students with consumer and consumer movement.
- 2) To make the students aware about consumer rights, duties and mechanism for resolving their disputes.
- 3) To make students aware about role of united nations and consumers' associations in protection of consumers.
- 4) To make the students aware about laws relating to consumers.
- 5) To acquaint the students with role of Business Ethics in various functional areas.

First Term		Periods
Unit – I	Consumer and Consumerism:	[18]
	<ol style="list-style-type: none">1. 1. Consumer: Concept, Meaning, Definition and Features1. 2. Problems of consumers: Rural and urban, Its Nature and Types1. 3. Consumerism – Meaning, objectives, Benefits-Consumerism in India1. 4. Rights, Duties and Responsibilities of Consumers.1. 5. Consumer Movement-Meaning-Definition-Importance, Scope and Features1. 6. Development of Consumer Movement in India- Problems and Prospects.	
Unit – II	Voluntary Consumer Organizations (VCO) and Consumer Protection:	[06]
	<ol style="list-style-type: none">2. 1. VCO: Origin, Importance, Functions and Limitations2. 2. Challenges before VCOs2. 3. Role of Voluntary Consumer Organization in Consumer Protection in the area of marketing & Advertisements.2. 4. Consumer Education-Meaning-Definition-Objectives	
Unit - III	United Nations Guidelines for Consumer Protection:	[06]
	<ol style="list-style-type: none">3. 1. United Nations and Consumer Protection3. 2. United Nations Guidelines for Consumer protection, 1985.<ol style="list-style-type: none">3.2.1. Objectives.3.2.2. General principles.3.2.3. Guidelines<ol style="list-style-type: none">a) Physical Safetyb) Promotion and protection of consumers' economic interestsc) Standards for the safety and quality of consumer	

	<p>goods and services</p> <p>d) Education and Information Programme</p> <p>e) Promotion of Sustainable Consumption</p>	
Unit - IV	Consumer Protection Act, 1986:	[18]
	<p>4. 1. Background – Need-Scope and Features</p> <p>4. 2. Definitions- Consumer-Goods-Services- Complaints, Complainant- Defect in Goods- Deficiency in Services, Unfair Trade Practices, Restricted Trade Practices.</p> <p>4. 3. Consumer Protection Councils-Composition-Working-and Objectives of:</p> <p>a) District Consumer Protection Council</p> <p>b) State Consumer Protection Council</p> <p>c) National Consumer Protection Council</p> <p>4. 4. Mechanism for Redressal-Composition and working of- Consumer Disputes Redressal Agencies:</p> <p>a) District Consumer Disputes Redressal Forum</p> <p>b) State Consumer Disputes Redressal Commission</p> <p>c) National Consumer Disputes Redressal Commission</p> <p>4. 5. Procedure of filing complaints</p>	
Second Term		
Unit - V	An overview of various Laws for the Protection of Consumers:	[18]
	<p>5. 1. The Bureau of Indian Standards Act, 1986 (Sections - 1,10,11,14,33)</p> <p>5. 2. The Competition Act, 2002 (Sections – 1, 3 to 6)</p> <p>5. 3. Right to Information Act, 2005 (Sections – 1 to 11, 18, 19 and 20)</p> <p>5. 4. Food Safety and Standards Act, 2006 (Sections– 1to 3, 18 to 28)</p>	
Unit - VI	Protection of Consumer against Standard Form of Contract:	[04]
	<p>6. 1. Nature and Relevance of Standard Form of Contract</p> <p>6. 2. Judicial Response to Standard Form of Contract in India and abroad</p> <p>6. 3. Legislative Reforms</p>	
Unit - VII	Conceptual Framework of Business Ethics:	[08]
	<p>7. 1. Concept of Ethics: Its Meaning and Nature</p> <p>7. 2. Definition importance and Scope of Business Ethics</p> <p>7. 3. Types of Business Ethics; viz:-</p> <p>i. Professional business ethics</p>	

	ii. Ethics of accounting information iii. Ethics of Production iv. Ethics of intellectual property skill, knowledge etc.	
Unit - VIII	Business Ethics in Modern Times:	[10]
	8. 1. Social Responsibilities of Business 8. 2. Business Ethics and Environmental Issues: Indian and International level - Green initiatives 8. 3. Management and Ethics i. Ethical Issues in Marketing ii. Ethical Issues in Human Resource Management	

Recommended Books:

1. Law of Consumer Protection in India- P.K. Majumdar (2011), Orient Publishing Co. New Delhi.
2. Practical Guide to Consumer Protection Law, Anup K. Kaushal (2006), Universal Law Publishing Co, New Delhi.
3. Consumer Protection Laws, Prof. RakeshKhanna, (2005) Central Law Agency, Alahabad.
4. Business Ethics and Corporate Governance, S.K. Bhatia 92005),
5. Consumer Protection Law, Dr. S. R. Myneni,(2010), Asia Law House, Hyderabad.
6. Law of Consumer Protection, Dr. Gurbax Singh, Bharat Law Publication, Jaipur.

F.Y. B.Com.

Optional Paper

Subject Name -: Business Environment & Entrepreneurship

Course Code -: 106 – e.

Objectives :

1. To make the students aware about the Business Environment.
2. To create entrepreneurial awareness among students,
3. To motivate students to make their mind set for taking up entrepreneurship as career.

FIRST TERM

Unit No.	Name of the Topic	Periods
1	Business Environment - Concept- Importance - Inter relationship between environment and entrepreneur, Types of Environment- Natural, Economic - Political - Social - Technical - Cultural - Educational - Legal - Cross-cultural – Geographical etc.	12
2	Environment Issues Protecting the Natural Environment – prevention of pollution and depletion of natural resources; conservation of natural resources, Opportunities in Environment.	12
3	Problems of growth Relevance to entrepreneurship -Unemployment- Poverty-Regional imbalance- Social injustice-Inflation - Parallel Economy- Lack of Technical knowledge and information.	12
4	The Entrepreneur- Evolution of the term entrepreneur-" Competencies of an entrepreneur - Distinction between entrepreneur and manager- Entrepreneur and enterprise -Entrepreneur and Intrapreneur. Entrepreneur and Entrepreneurship.	12

SECOND TERM

Unit No.	Name of the Topic	Periods
1	Entrepreneurial Behaviour - Comparison between entrepreneurial and non-entrepreneurial Personality-Habits of Entrepreneurs - Dynamics of Motivation	12
2	Entrepreneurship Importance of Entrepreneurship - Economic Development and Industrialization, Entrepreneurship in Economic Theory- Role of Entrepreneurship ~ Entrepreneur as a catalyst.	12
3	<u>National Level</u> Training Organizations in promoting entrepreneurship (1) Entrepreneurship Development Institute of India (EDII) <u>State Level</u> Training Organizations in promoting entrepreneurship (1) MCED (2) DIC (3) Maratha Chamber of Commerce and their role. (4) Local NGO's and their roles.	12
4	Biographical study of entrepreneurs i) Narayan R. Murthy ii) Cyrus Poonawala iii) Any successful Entrepreneur from your area (Milind Kamble)	12

Recommended Books & Journals

Recommended Books

1. Dynamics of Entrepreneurship Development and Management - Desai Vasant – Himalaya Publishing House
2. Crusade - Shirke B.G. - Ameya Prakashan
3. Entrepreneurship - Robert D. Histrith - Tata McGraw Hill Publishing Co.
4. Entrepreneurial Development – Khanka - S. Chand.
5. Entrepreneurial Development – Gupta, Shrinivasan - S. Chand.
6. Essentials of Business Environment - K. Aswathappa - Himalaya Publishing House
7. Indian Economy - Dutta Sundaram –
8. A complete guide to successful Entrepreneurship – Pandya G. N. – Vikas Publishing House
9. Trainers Manuals - NIESBUD, New Delhi.
10. Trainers Manuals - NIMID, Mumbai,
11. Business Environment - Francis Cherunilam – Himalaya Publishing House.
12. Business Environment - Tandon B C.
13. Udyog - Udyog Sanchalaya, Mumbai.
14. Environmental Studies basic concepts – U. K. Ahluwalia
15. Environmental Pollution & Health – U. K. Ahluwalia

Recommended Journal

1. The Journal of Entrepreneurship EDI Ahmedabad.
2. Udyojak – M.C.E.D.
3. Government of Maharashtra Website
4. Government of India Website

F.Y. B.Com.
Optional Paper
Subject Name -: Foundation Course in Commerce.
Course Code -: 106 – f.

Objective :

1. To Study the forms of Business Organization.
2. To understand the basic concepts and recent trends in Commerce & Business Practices.
3. To Understand the functioning of Stock Exchange, Commodity exchange, Trade. Associations and Chamber of Commerce.

FIRST TERM

Unit No.	Name of the Topic	Periods
1	Organization - Meaning, Importance Forms of business organizations; Proprietary - Partnership firms- Limited Liability Partnership (LLP) -Joint Ventures and Business Alliances, Organizational structures, Functional areas of business and their operations, Formal & informal organizations: principles of organizations, Criteria for grouping	12
2	Economic Sector - Role and challenges of Public sector, Co operative Sector, Joint Sector (Public and Private). Corporate Sector and Non Government organizations. Industrial Policy, Foreign Investment Policy, Current Foreign Policy, Joint ventures, drafting of agreement	12
3	Business Practices and Government Policies - Importance - Role of Trade. Commerce & Industry, Outsourcing - franchising -Turn key Management - Important Features of current labour policy. Indian joint ventures abroad & Indian experiences.	12
4	Recent Trends in Service Sector, Banking Sector - ATM Debit & Credit Cards Internet Banking etc. Insurance Sector - Malhotra Committee Report - Opening of insurance sector for private players. Logistics - Net working – Importance - Challenges.	12

SECOND TERM

Unit No.	Name of the Topic	Periods
1	Security Market Stock Exchange –Introduction of stock exchanges in India, Online Trading, Working of Stock Exchange, Trading through NSDL, Role of SEBI, Protection & Education of Investors. SEBI & Its Guidelines.	12
2	Commodity Exchange & its working - History & overview, terms used of Commodity Market - working & procedure followed in commodity exchanges, future of commodity exchanges. Study of regional / local commodity market.	12
3	Business Ethics	12

	Nature, purpose of ethics and morals for organizational interests; ethics and conflicts of interests; ethical and social implications of business policies and decisions; Corporate Social Responsibility; ethical issues in Corporate Governance. Ethics in Accounting and Finance	
4	Basic Concepts in Commerce Study of following terms & concepts used in recent field of commerce	12

Sr. No.	Terms / Concepts	Meaning
1	Affidavit	A declaration in writing made on oath.
2	Automation	Use of automatic machinery in industries / organizations.
3	Assimilation	Joining the culture of two or more activities / organizations.
4	Agmark	A mark showing standard / quality of agriculture produce.
5	B P O	Business Process Outsourcing
6	Benchmarking	A level or standard in a scale against which performance can be evaluated. It is a method of job evaluation
7	Body Shopping	A consultancy supplying people at work contract basis.
8	Brand Equity	Goodwill attached to name
9	Bank rate	It is the rate at which the central bank of a country grants credit to the other banks.
10	Capital Intensive	Those industrial activities where the preparation of fixed capital is more than the other factors of production like land, labour, etc.
11	Consortium	A combination of large number of bidder to fulfill the contract deal.
12	Consumer Delight	Consumer's complete satisfaction.
13	Credit rating	Assessment of credit worthiness of an organization by external agency.
14	Credit squeeze	It is state's interference to regulate the level of economic activity by reducing the money supply. In other words, it is an effort of making credit more expensive through controls on bank.
15	Corporate Governance	Accountability of the managers / directors of a company. The recent provision about the listed companies required them to comply with the through annual accounts & reports.
16	Consumerism	A materialistic attitude of consumers of consuming maximum without any consideration of future.
17	Dis-Investment	A policy of the government of gradually withdrawing the investments of public funds from a public sector unit.
18	Distributive negotiation	A term used in personal management of a trade unions approach for solving disputes.
19	Dumping & antidumping	A policy of capturing slice of market by pouring a huge stock a policy of the government of prohibiting the capturing of market by way of dumping.
20	Depository	A system whereby the shares can be lodged physically & need not be handled in the course of each transaction.
21	EXIM	Policy regarding import & exports.
22	E-Commerce	Commercial activities with help of electronic devices.
23	Factoring	Taking responsibility of collecting accounts receivable.

24	Franchise	An agency given for distribution of manufactured products.
25	Fringe benefit	A reward beyond the basic day for the job.
26	Globalization	A process of world market open to local markets.
27	Grapevine	The informal communication of an organization many times more effective than the formal one.
28	Hacking	The unauthorized breaking into data base of a computer.
29	Hedging	Protecting oneself against the financial loss.
30	Internal customer	One department with in an organization becoming customer of another.
31	Entrepreneurship	Entrepreneurship is developed from a particular organization.
32	ISO	International Organization of Standard's.
33	ISI	Indian Standard Institute.
34	Internet Banking	Banking activities with the help of internet service.
35	Just in Time	A system of procuring inventory as & when required.
36	Knowledge worker	A worker working in modern society with lost of areas of knowledge.
37	Kaizen	The Japanese concept of continuous improvement.
38	Labour intensive	An organization or an activity mainly relying on labour force as it's investment / capital.
39	Learning organization	An organization where the worker's are always wanting to learn.
40	Liberalization	An economic policy of allowing foreign players to enter the local markets in competition with the indigenous ones.
41	Logistics	A term originally used in military organizations, for moving of troops & equipments, it refer to the detailed planning of the process of distribution or redistribution.
42	Mutual Funds	A method of raising finance for investing in some other capital issues.
43	Mission	An organization goal / objective behind it's establishment.
44	Market niche	A unique place of gap in the market for a given product.
45	Mergers & Acquisitions	Mergers in a combination of two or more business to share risk & rewards no one party to obtain control over the other . Acquisition is the acquiring of share of a company by another by paying purchase consideration as a fair value.
46	Non performing assets	An asset created but not showing any results (a banking asset created by way of loans / advances now becoming unrecoverable.
47	Niche strategy	A marketing strategy adopted for a small segment.
48	Negotiable Instrument	An instrument in commercial transactions recognized by the Negotiable Instrument Act.
49	Organizational Behave our	A branch of personal management considering interperson & behavioral aspects.
50	Outsourcing	A policy of an organization of depending on external agency for a functional area.
51	Organizational Development	Efforts made for the development of human factor in an organization.
52	Patent	A right on a product or invention claiming it's originality or know-how.
53	Primary Market	The Market where the first sale of securities is made by way of an offer from the corporate body to the investors.
54	Profolio	A branch of financial management dealing with the investment of an

	Management	organization.
55	Public Relations	Efforts made by an organization of establishing report with the stake holders & the general public.
56	Privatization	A policy of the state of disinvestments in the public sector organization by offering its shares to the public at large.
57	Quality circle	A small group of individuals of an organization, trying to solve their practical problems.
58	Recession	A phase in an economy when there is sharp decline of demand for goods & services.
59	Sensex	Sensitive index number of a stock market.
60	Subsidy	A financial support provided by the government.
61	Security market	A market where the corporate securities i.e. shares are bought & sold.
62	Surrender value	It is the left over value that the insurance company is expected to pay.
63	Speed capital	It is the initial amount of capital required for any business to be invested by the owner.
64	Service Organization	An organization established for rendering service in support of trade.
65	SWOT analysis	An analysis of an individual or organization about the strength, weaknesses, opportunities & Threats.
66	TQM	Total Quality Management.
67	Trade Cycle	A recurring sequence of changes in business activity, indicating period of prosperity, decline, depression etc.
68	Trade mark	A mark / logo of an organization treated as official seal.
69	Technology transfer	The transfer of a technology from an area in which it had been successfully applied to an area, which it has not yet been tried.
70	Tele Conferencing	A discussion of participants, geographically scattered
71	Underwrite	To ensure or guarantee to purchase the stock of shares.
72	Value Addition	Increase in the value of an item by adding inputs to it.
73	WTO	World Trade Organization established in 1995.
74	Yellow page	A page reserved for commercial advertisers.
75	Zero based budgeting	The use of budgets which starts from a present base of zero and regard all items as being new rather than in continuation of existing ones. In practice, this means a budget has to justify each of expenditure every year.

Recommended Books

RECOMMENDED BOOKS AND PERIODICALS.

1. Financial Management – I. M. Pandey.
2. Financial Management – Theory & practical – Prasanna Chandra
3. Financial Management – S. C. Kuchhal
4. Public Sector in India – Laxmi Nariyan
5. Indian Economy – Rudder Datt
6. Indian Economy – KPM Sundaram
7. Law & practice of banking – S. R. Davar
8. Chamber of Commerce and Trade Association in India – Dr. B. R. Sabade & M. V. Namjoshi
9. The Indian Financial System – Vasant Desai
10. Business Administration – Dr. Y. K. Bhushan
11. Stock exchange Official Directory – The Bombay Stock exchange Publication

Journals & Periodicals

1. World of Business and –The Maharashtra Chamber Of Commerce, Industries & Agriculture, Pune
2. Sampada Chamber patrika – The Maharashtra Chamber of Commerce & Industries, Mumbai
3. Vanijya Vishwa – Pune Merchants Chamber, Pune