



BHARATI VIDYAPEETH

DEEMED TO BE UNIVERSITY, PUNE (INDIA)

(Established u/s 3 of the UGC Act, 1956 vide Notification No.F.9-15/95-U-3 of the Govt. of India)

'A+' Grade Accreditation by NAAC

"Social Transformation Through Dynamic Education"

SCHOOL OF DISTANCE EDUCATION

PROGRAMME GUIDE

OF

Bachelor of Commerce

(B.Com.)

With effect from 2018-19

BHARATI VIDYAPEETH DEEMED TO BE UNIVERSITY, PUNE (INDIA)

SCHOOL OF DISTANCE EDUCATION

Under The Faculty of Arts, Social Sciences and Commerce

Bachelor of Commerce (B. Com.) Course Structure

(Choice Based Credit and Grade System)

(To be implemented from June 2018)

1. INTRODUCTION :

Bharati Vidyapeeth University and the commerce faculty of this University both are widely accepted not only in India but also abroad. The restructured and revised curriculum for Bachelor of Commerce (B. Com.) of this University is developed considering the current industry needs in terms of skill sets demanded under new business environment and corporate expectations. As per the requirements of the market this course provides great skills in accounting, taxation and commercial legal terms. The course endows students with an ability to understand the commercial aspects of government, market and international standards. The sound knowledge of commerce related subjects empowers students to be great leaders and acquire a good status.

2. Objectives:

1. To provide conceptual knowledge and application skills in the domain of Commerce studies.
2. To provide knowledge and skills in almost all areas of business to be able to meet expectations of business and to handle basic business tasks, thus equipping a student to take up entry –level jobs in different sectors of commerce, trade and industry.
3. To sharpen the students' analytical and decision making skills.
4. To provide a good foundation to students who plan to pursue professional courses.
5. To facilitate students to acquire skills and abilities to become competent and competitive in order to be assured of good careers and job placements.
6. To develop entrepreneurial abilities and managerial skills in students so as to enable them to establish and manage their own business establishments effectively.

3. Eligibility:

A candidate who has passed the Higher Secondary School Certificate Examination in Commerce or Science of the Maharashtra State Secondary and Higher Secondary Board or an equivalent of any other Statutory Board or University with English as a passing subject will be admitted to the first year of this course.

4. Medium of Instruction:

The medium of instruction and examination shall be in English and Marathi simultaneously. Student can choose any one medium of instruction and examination.

5. Course Structure:

The B. Com. programme will be of three years duration consisting of six semesters and of minimum 120 credits: Semester I (21 Credits), Semester II (23 Credits), Semester III (20 Credits), and Semester IV (18 Credits) Semester V (20 Credits), and Semester VI (18 Credits). In Semester I and II there will be seven theory papers (Core and Elective Courses) and Semester III to VI, there will be six theory papers (Core and Elective Courses) of 3 credits each. In addition, there will be one theory course (Ability enhancement or skill in enhancement course) each in Semester II, Semester III and Semester IV and Semester V of 2 credits each. All 38 (Core and Elective Courses) papers will have 100 marks each out of which 30 marks will be for Continuous Assessment and 70 marks for University Examination. All Ability enhancement or skill in enhancement course will have 50 marks each out of which 20 marks will be for Continuous Assessment and 30 marks for University Examination. Thus, B. Com. Degree examination, six Semesters shall be of 3950 marks and of 120 credits altogether.

Sr.	Semester	Total Credits	Total Marks
1	Semester I	21	700
2	Semester II	23	750
3	Semester III	20	650
4	Semester IV	18	600
5	Semester V	20	650
6	Semester VI	18	600
	Grand Total	120	3950

A student joining B. Com. Course should note that subjects in Core Courses are compulsory. In addition, he has to offer any subject or any one group from the Elective Courses. Fundamental Course is compulsory for all the students.

The following shall be the course structure:

Semester I

Semester	Subject Type	Course Code	Title of the Paper	Credit	Exam. Hours	Maximum Marks			
						CA	Uni. Exam	Total	
Semester I	Core Courses	C101	Compulsory English I	3	3	30	70	100	
		C108	Financial Accounting I	3	3	30	70	100	
		C104	Business Economics I	3	3	30	70	100	
		C105	Geography of Resources I	3	3	30	70	100	
	Elective Courses	To choose any one of the following:							
		C106	Business Mathematics & Statistics I	3	3	30	70	100	
		C107	Computer Application in Business I	3	3	30	70	100	
		To choose any one of the following:							
		C111	Corporate Law I	3	3	30	70	100	
		C121	Banking and Insurance I	3	3	30	70	100	
		C131	Marketing I	3	3	30	70	100	
		To choose any one of the following:							
		C102	Additional English I	3	3	30	70	100	
		C103	Marathi I	3	3	30	70	100	

Semester II

Semester	Subject Type	Course Code	Title of the Paper	Credit	Exam. Hours	Maximum Marks		
						CA	Uni. Exam	Total
Semester II	Core Courses	C201	Compulsory English II	3	3	30	70	100
		C208	Financial Accounting II	3	3	30	70	100
		C204	Business Economics II	3	3	30	70	100
		C205	Geography of Resources II	3	3	30	70	100

	Elective Courses	To choose any one of the following:						
		C206	Business Mathematics & Statistics II	3	3	30	70	100
		C207	Computer Application in Business II	3	3	30	70	100
		To choose any one of the following:						
		C211	Corporate Law II	3	3	30	70	100
		C221	Banking and Insurance II	3	3	30	70	100
		C231	Marketing II	3	3	30	70	100
		To choose any one of the following:						
		C202	Additional English II	3	3	30	70	100
		C203	Marathi II	3	3	30	70	100
	Skill Enhancement Course	SEC 21	Basics of Information Technology	2	2	20	30	50

Environmental Studies Course Examination (S.Y.B.Com)

As per the order of Hon'ble Supreme Court of India, the course 'Environmental Studies' is compulsory for every undergraduate student. The college is implementing this module course in Environment Studies in the second year of all degree courses. The examination will be conducted at the end of Semester IV and will carry 50 marks. These marks will be converted into the grade accordingly. This grade will be mentioned in the degree grade sheet. If any student fails in this course, the result of his/her degree course will be withheld by the university.

Semester III

Semester	Subject Type	Course Code	Title of the Paper	Credit	Exam. Hours	Maximum Marks		
						CA	Uni. Exam	Total
	Core Courses	C308	Corporate Accounting I	3	3	30	70	100
		C309	Communication Skills I	3	3	30	70	100
		C310	Principles of Business Management I	3	3	30	70	100
		C304	Business Economics III	3	3	30	70	100

Semester III	Elective Courses	To choose any one of the following:						
		C311	Corporate Law III	3	3	30	70	100
		C321	Banking and Insurance III	3	3	30	70	100
		C331	Marketing III	3	3	30	70	100
		To choose any one of the following:						
		C341	Cost & Management Accounting I	3	3	30	70	100
		C351	Business Entrepreneurship I	3	3	30	70	100
		C361	E-Commerce I	3	3	30	70	100
	Skill Enhancement Course	SEC 31	Women Empowerment & Social Justice	2	2	20	30	50

Semester IV

Semester	Subject Type	Course Code	Title of the Paper	Credit	Exam. Hours	Maximum Marks		
						CA	Uni. Exam	Total
Semester IV	Core Courses	C408	Corporate Accounting II	3	3	30	70	100
		C409	Communication Skills II	3	3	30	70	100
		C410	Principles of Business Management II	3	3	30	70	100
		C404	Business Economics IV	3	3	30	70	100
	Elective Courses	To choose any one of the following:						
		C411	Corporate Law IV	3	3	30	70	100
		C421	Banking and Insurance IV	3	3	30	70	100
		C431	Marketing IV	3	3	30	70	100
		To choose any one of the following:						
		C441	Cost & Management Accounting II	3	3	30	70	100

		C451	Business Entrepreneurship II	3	3	30	70	100
		C461	E-Commerce II	3	3	30	70	100

Semester V

Semester	Subject Type	Course Code	Title of the Paper	Credit	Exam. Hours	Maximum Marks		
						CA	Uni. Exam	Total
Semester V	Core Courses	C508	Corporate Accounting III	3	3	30	70	100
		C512	International Economics I	3	3	30	70	100
		To choose any one of the following:						
		C513	Auditing & Taxation I	3	3	30	70	100
		C504	Business Regulatory Framework I	3	3	30	70	100
		To choose any one of the following:						
		C511	Corporate Law V	3	3	30	70	100
		C521	Banking and Insurance V	3	3	30	70	100
		C531	Marketing V	3	3	30	70	100
		To choose any one Group of the following:						
		Group - A						
		C541	Cost & Management Accounting III	3	3	30	70	100
		C542	Cost & Management Accounting IV	3	3	30	70	100
		Group - B						
		C551	Business Entrepreneur-ship III	3	3	30	70	100
		C552	Business Entrepreneur-ship IV	3	3	30	70	100
		Group - C						
		C561	E-Commerce III	3	3	30	70	100
		C562	E-Commerce IV	3	3	30	70	100
		Ability enhance ment course	This paper is compulsory for all the students.					
	UGF 33	Soft Skills	2	2	20	30	50	

Semester VI

Semester	Subject Type	Course Code	Title of The Paper	Credit	Exam. Hours	Maximum Marks		
						CA	Uni. Exam	Total
Semester VI	Core Course	C608	Corporate Accounting IV	3	3	30	70	100
		C604	International Economics II	3	3	30	70	100
	Elective Courses	To choose any one of the following						
		C612	Auditing & Taxation II	3	3	30	70	100
		C613	Business Regulatory Framework II	3	3	30	70	100
	Elective Courses	To choose any one of the following						
		C611	Corporate Law VI	3	3	30	70	100
		C621	Banking and Insurance VI	3	3	30	70	100
		C631	Marketing VI	3	3	30	70	100
	Elective Courses	To choose any one Group of the following						
	Group A	C641	Cost & Management Accounting V	3	3	30	70	100
		C642	Cost & Management Accounting VI	3	3	30	70	100
	Group B	C651	Business Entrepreneurship V	3	3	30	70	100
		C652	Business Entrepreneurship VI	3	3	30	70	100
	Group C	C661	E-Commerce V	3	3	30	70	100
		C662	E-Commerce VI	3	3	30	70	100

6. UNIVERSITY TERMS:

The dates for the commencement and conclusion of the first and the second terms of each year shall be fixed by the University authorities. The terms can be kept by students, who have registered their names with the University.

7. SCHEME OF EXAMINATION:

The assessment of regular students of Bachelor of Commerce (B. Com.) course in the academic session 2018-19 and thereafter shall be based on-

- a. University Examination (UE)
- b. Internal Assessment (IA)
- c. Choice Based Credit System and

d. Semester Grade Point Average (SGPA) and Cumulative Grade Point Average (CGPA) System

A) University Examination (UE):

The university examination will be held at the end of each term of first, second and third year; which shall be called 'University Examination' (UE). For each paper of 100 marks, there will be Internal Assessment (IA) of 30 marks and the UE of 70 marks at the end of each semester. The UE of each subject will be of 70 marks and three hours duration. The 4 credits will be given to a student who secures at least 40% marks allotted to each paper. A candidate who does not pass the examination in any subject or subjects in one semester will be permitted to reappear in such failed subject or subjects along with the papers of following semesters.

B) Internal Assessment (IA):

The Internal Assessment (IA) for each paper will be of 30 marks. It may be in the forms as follows:

- a) Home Assignment/Tutorial/Test/Presentation 30 Marks

8. Standard of Passing:

For all courses, both UE and IA constitute separate heads of passing. In order to pass in such courses and to earn the assigned credits, a student must obtain a minimum grade point of 5.0 (40% marks) at UE and also a minimum grade point of 5.0 (40% marks) at IA.

Even a student fails in IA, he/she shall be declared 'pass' in the course provided he/she obtains a minimum of 25% in IA and GPA for the course is at least 6.0 (50% in aggregate). The GPA for a course will be calculated only if the student passes at the UE.

A student who fails at UE in a course has to reappear only at UE as a backlog candidate and clear the head of passing. Similarly, a student who fails in a course at IA has to reappear only at IA as a backlog candidate and clear the head of passing.

The 10-point scale Grades and Grade Points according to the following table.

Range of Marks (Out of 100)	Grade	Grade Point
$80 \leq \text{Marks} \leq 100$	O	10
$70 \leq \text{Marks} < 80$	A+	9
$60 \leq \text{Marks} < 70$	A	8
$55 \leq \text{Marks} < 60$	B+	7
$50 \leq \text{Marks} < 55$	B	6
$40 \leq \text{Marks} < 50$	C	5
Marks < 40	D	0

The performances at UE and IA will be combined to obtain the Grade Point Average (GPA) for the course. The weights for performance at UE and IA shall respectively be 60% and 40%.

GPA is calculated by adding the UE marks out of 60 and IA marks out of 40. The total marks out of 100 are converted to grade point, which will be the GPA.

09. Formula to Calculate Grade Points (GP):

Suppose that 'Max' is the maximum marks assigned for an examination or evaluation based on which GP will be computed. In order to determine the GP, Set $x = \text{Max} / 10$ (since we have adapted 10-point system). Then GP is calculated by the formulas shown as below.

Range of Marks at the evaluation	Formula for the Grade Point
$8x \leq \text{Marks} \leq 10x$	10
$5.5x \leq \text{Marks} < 8x$	Truncate (Marks/x) +2
$4x \leq \text{Marks} < 5.5x$	Truncate (Marks/x) +1

Two kinds of performance indicators, namely, the Semester Grade Point Average (SGPA) and the Cumulative Grade Point Average (CGPA) shall be computed at the end of each term. The SGPA measures the cumulative performance of a student in all the courses in a particular semester, while the CGPA measures the cumulative performance in all courses since his/her enrolment to the course. The CGPA of learner when he/she completes the programme is the final result of the learner.

The SGPA is calculated by the formula $SGPA = \frac{\sum C_k \times GP_k}{\sum C_k}$, where C_k is the credit-value assigned to a course and GP_k is the GPA obtained by the student in the course. In the above, the sum is taken over all the courses that the student has undertaken for the study during the semester, including those in which he/she might have failed or those for which he/she remained absent. The SGPA shall be calculated up to two decimal place accuracy.

The CGPA is calculated by the formula $CGPA = \frac{\sum C_k \times GP_k}{\sum C_k}$, where C_k is the credit-value assigned to a course and GP_k is the GPA obtained by the student in the course. In the above, the sum is taken over all the courses that the student has undertaken for the study from the time of his/her enrolment to the course and also the during the semester for which CGPA is calculated, including those in which he/she might have failed or those for which he/she remained absent. The CGPA shall be calculated up to two decimal place accuracy.

The Formula to compute equivalent percentage marks for specified CGPA:

% Marks (CGPA) =	$10 \times CGPA - 10$	if $5.00 \leq CGPA \leq 6.00$
	$5 \times CGPA + 20$	if $6.00 \leq CGPA \leq 8.00$
	$10 \times CGPA - 20$	if $8.00 \leq CGPA \leq 9.00$
	$20 \times CGPA - 110$	if $9.00 \leq CGPA \leq 9.50$
	$40 \times CGPA - 300$	if $9.50 \leq CGPA \leq 10.00$

10. Award of Honors:

A student who has completed the minimum credits specified for the programme shall be declared to have passed in the programme. The final result will be in terms of letter grade only and is based on the CGPA of all courses studied and passed. The criteria for the award of honors are given below.

Range of CGPA	Equivalent Range of Marks (%)	Final Grade	Performance Descriptor	Final Class
$9.50 \leq CGPA \leq 10.00$	$80 \leq \text{Marks} \leq 100$	O	Outstanding	First Class with Distinction
$9.00 \leq CGPA \leq 9.49$	$70 \leq \text{Marks} < 80$	A+	Excellent	
$8.00 \leq CGPA \leq 8.99$	$60 \leq \text{Marks} < 70$	A	Very Good	First Class
$7.00 \leq CGPA \leq 7.99$	$55 \leq \text{Marks} < 60$	B+	Good	Higher Second Class
$6.00 \leq CGPA \leq 6.99$	$50 \leq \text{Marks} < 55$	B	Average	Second Class
$5.00 \leq CGPA \leq 5.99$	$40 \leq \text{Marks} < 50$	C	Satisfactory	Pass Class
CGPA Below 5.00	Marks Below 40	F	Fail	Fail

A candidate shall be permitted to proceed further from Semester I to Semester IV irrespective of his/her failure in any of the Semester examinations subject to the condition that the candidates should register for all the backlog subjects of earlier semesters along with current (subsequent) semester subjects. However, he/she should have cleared all the papers at F. Y. B. Com Semester I and II when he/she admits to T. Y. B. Com. Semester V.

11. Gracing:

The gracing shall be done as per existing rules of the University.

12. Verification and Revaluation:

There is provision for verification and revaluation of the result. A student can apply for the verification and revaluation of the result within two weeks from the declaration of the results with the prescribed fee. The verification and revaluation shall be done as per the existing rules of the University.

13. Format of the Transcript:

The student will be given a transcript indicating his/her performance at the end of every semester examination. The transcript shall be given as per the following table along with other necessary details:

Course No.	Course Name	No. of Credits	University Examination		Internal Assessment		Grade Point Average	Result
			Grade	Grade Point	Grade	Grade Point		
1								
2								
3								
4								
5								
6								
Total Cumulative Credits Completed			SGPA		CGPA		Equivalent Marks (%)	
Note: GPA is calculated by adding the UE marks out of 70 and IA marks out of 30. The total marks out of 100 are converted to Grade Point, which will be the GPA.								

F. Y. B. Com. CBCS (2018 Course)
Semester -I

C101 Compulsory English - I

Total Credits -03

A. Objectives:

- a) To encourage and enable the students to read the various types of texts on their own and discuss them among peers.
- b) To develop competence among the students for self-learning.
- c) To develop their communicative skills and their proficiency in English language.
- d) To make students aware of the different communicative skills.
- e) To prepare them to function effectively in their future professions.

**Prescribed Text: *Views & Visions: An English Coursebook for Undergraduates* by Orient BlackSwan
Semester-I**

Prose:

1. Towards Universal Brotherhood *Rashtrasant Tukdoji Maharaj*
2. Buddha, 'The Enlightened One' *Max Eastman*
3. How Wealth Accumulates and Men Decay *George Bernard Shaw*
4. The Romance of a Busy Broker *O. Henry*
5. Kalpana Chawla *Anonymous*

Poetry:

1. Where the Mind is Without Fear *Rabindranath Tagor*
2. A Psalm of Life *H.W. Longfellow*
3. Mirror *Sylvia Plath*
4. Lord Ullin's Daughter *Thomas Cambell*
5. Curious Mishaps *Vikram Seth*

Grammar, Usage and Composition:

1. Articles 2. Prepositions 3. Tense
4. Kinds of Sentences 5. Transformation of Sentences

(Note: All the units as covered in the prescribed text.)

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F. Y. B. Com. CBCS (2018 Course)
Semester I
C108: Financial Accounting I

Total Credits -03

Objectives:

1. To impart the knowledge of various accounting concepts.
2. To instil the knowledge about accounting procedures, methods and techniques.

1. Financial Accounting and Accounting Standards

- 1.1 **Financial Accounting:** Nature, Scope and Limitations of Financial Accounting
- 1.2 **Accounting Standards Issued by ICAI:** Accounting Standards: Concepts, Benefits, Procedures for Issue of Accounting Standards
Various AS :
 - i. **AS-1: Disclosure of Accounting Policies:** Purpose, Areas of Policies, Disclosure of Policies, Disclosure of Change in Policies, Illustrations
 - ii. **AS-2: Valuation of Inventories (Stock):** Meaning and Definition, Applicability, Measurement of Inventory, Disclosure in Final Account, Explanation with Illustrations
 - iii. **AS-9: Revenue Recognition:** Meaning and Scope, Transactions excluded, Sale of Goods, Rendering of Services, Effects of Uncertainties, Disclosure, Illustrations

2. Dissolution of Partnership Firm

- 2.1 Meaning, Modes of the Dissolution of Firm
- 2.2 Accounting Entries and Ledger Accounts
- 2.3 Insolvency of Partners
- 2.4 Settling the Capital Accounts According to Garner vs. Murray Principle

3. Piecemeal Distribution of Cash

- 3.1 Meaning and Order of Payment
- 3.2 Preparation of Piecemeal Distribution Statement under Surplus Capital Method
- 3.3 Preparation of Piecemeal Distribution Statement under Maximum / Notional Loss Method

4. Conversion of a Partnership firm into Limited Company

- 4.1 Introduction, Objectives and effects
- 4.2 Methods of Calculation of Purchase Consideration
i) Net Assets Method ii) Net Payment Method
- 4.3 Accounting procedure in the books of partnership firm and Balance Sheet of New Company

Recommended Books

- | | |
|-------------------------|--|
| 1. Financial Accounting | Mukharjee A., Hanif M. (Tata McGraw Hill Publishing Company Ltd., New Delhi) |
| 2. Financial Accounting | Maheshwari SN, Maheshwari SK (Vikas Publishing House Pvt. Ltd.) |
| 3. Financial Accounting | Tulsian PC (Tata McGraw Hill Publishing Company Ltd., New Delhi) |
| 4. Advanced Accounting | Jain SP, Narang KN (Kalyani Publishers, New Delhi) |
| 5. Advanced Accounting | Gupta RL, Radhaswamy M (Sultan Chand & Sons, New Delhi) |
| 6. Advanced Accounting | Shukla MC, Grewal SP (S.Chand&Co.Ltd., New Delhi) |

F.Y.B.Com.: (CBCS 2018 Course)
Semester-I
C104: Business Economics-I

Total Credits -03

Objectives –

- 1) To help the students to understand the basic concept of economics
- 2) To apply economic analysis in the formulation of business policies
- 3) To use economic reasoning to problems of business

1. Introduction

- 1.1 Meaning, Nature and Scope of Business Economics
- 1.2 Distinction between micro and macro economics
- 1.3 Basic economic problems of an economy
- 1.4 Market mechanism-Functions and limitations

2. Demand and Supply Analysis

- 2.1 Law of Diminishing Marginal Utility
- 2.2 Meaning and concept of Demand
- 2.3 Determinants of demand
- 2.4 Law of Demand and exceptions to it
- 2.5 Elasticity of demand
 - A) Price B) Income and C) Cross Elasticity of demand
- 2.6 Measurement of elasticity of demand
- 2.7 Meaning and concept of Supply
- 2.8 Law of Supply

3. Cost and Revenue Analysis

- 3.1 Types of costs
 - A) Fixed B) Variable C) Average D) Marginal
 - E) Total F) Opportunity Cost
- 3.3 Internal and External Economies and Diseconomies
- 3.4 Short Run and Long Run Cost Curve
- 3.5 Types of revenue
 - A) Average B) Marginal C) Total Revenue

Reference Books

1. Textbook of Economic Theory - Stonier and Hague; Longman Green and Co., London.
2. Introduction to Positive Economics - Richard G. Lipsey
3. Business Economics (Micro) - Dr. Girijashankar; Atharva Prakashan, Pune
4. Micro Economics - M. L. Seth
5. Micro Economics - M. L. Jhingan; Vrinda Publications, New Delhi.
6. Managerial Economics - Theory and Application - D. M. Mithani
7. Business Economics – Dr. Girija Shankar – Atharv Publication, Pune
8. Business Economics – Adhikari M. Excel Books, New Delhi
9. Understanding Microeconomics- Robert L. Helibroner and Lester C. Thurow. Prentice Hall International Inc. London
10. Micro Economic Theory An Analytical Approach – J M Joshi and R. Joshi Wishwa Prakashan (Division of Wiley Eastern Limited) N. Delhi

11. Business & Managerial Economics Sampat Mukherjee. New Central Book Agency, Calcutta

F. Y. B. Com. CBCS (2018 Course)
SEMESTER-I
C-105: GEOGRAPHY OF RESOURCES-I

Total Credits -03

Objectives:

- 1) To understand the scope and content of Geography of Resources in relation to spatial distribution of Agricultural, Forest resources and Industrial production.
- 2) To acquaint the students about dynamic aspects of Geography of Resources.
- 3) To acquaint the students about the dynamic nature of industrial field in India.
- 4) To make the students of Commerce aware about the relationship between the Geographical factors and Economic activities.

1. Introduction

- 1.1 Definition,
- 1.2 Nature & Scope of Geography of Resources
- 1.3 Approaches to the study of Geography of Resources
- 1.4 Importance of geography of resources

2. Geographical Environment & Commerce

- 2.1 Physical Environment
- 2.2 Factors of Physical Environment
- 2.3 Relationship between Physical Factors & Economics activities of man.
- 2.4 Cultural Environment
- 2.5 Factors of Cultural Environment
- 2.6 Determinism & Posibilism

3. Resources

- 3.1 Meaning, nature & use of Resources
- 3.2 Types of Forests, their characteristics, distribution & importance.
- 3.3 Farming – Role of Agriculture in Indian economy.
- 3.4 Types of Farming – Subsistence & Commercial Farming
- 3.5 Shifting cultivation, Plantation farming, Truck farming
- 3.6 Non – conventional Energy Resource – Sun, Wind & Sea-waves

4. Population

- 4.1 Levels of Population – Optimum population, Over Population & Under population
- 4.2 Population characteristics of India.

Recommended Books

1. **Resource and Environment. Kumbhare Arun; Pyl Publication (P.5to 168)**
2. Commercial Geography – Prof. Mrs. P.N.Padey. Nirali Publication; topic 1,2,3,4.
3. Agricultural Geography – Morgan W.B. & Munton J.J.C.
4. Economic Geography – Wheeler J.O.
5. Economic Geography – H. Robinson.
6. Commercial Geography – Prof. Mrs. P.N.Padey.
7. Commercial Geography – Prof. Ahirrao

F.Y.B.Com: CBCS (2018 Course)
Semester I
C-106: Business Mathematics & Business Statistics I

Total Credits -03

Business Mathematics

Objectives:

1. To prepare for competitive examinations
2. To understand the concept of shares and to calculate Dividend
3. To understand the concept of population and sample.
4. To use frequency distribution to make decision.
5. To understand and to calculate various types of averages.
6. To understand the concept and techniques of different types of index numbers.
7. To understand the concept and application of profit and loss in business.

1.Pre-requisites

- 1.1 Natural Numbers and Integers.
- 1.2 H.C.F and L.C.M.
- 1.3 Fractions- addition, subtraction multiplication and division of two or more fractions.
- 1.4 Laws of Indices
- 1.5 Ratio and Percentage
- 1.6 Proportion and partnership.

2.Profit and Loss :

- 2.1 Cost price, selling price, profit on cost price, Loss on cost price,
- 2.2 Problems involving discounts and / or commission are expected.

3.Shares and dividends

- 3.1 Concept of Shares, face value, market value, Net Asset Value
- 3.2 Equity Shares and Preference, shares
- 3.3 Dividend
- 3.4 Bonus Shares
- 3.5 Examples

Business Statistics

4 Scope of Statistics and Population and Sample

- 4.1 Definition and concept of Statistics
- 4.2 Scope of Statistics in Economics, Management Science and Industry
- 4.3 Concept of Population and Sample
- 4.4 Methods of Sampling: Simple Random Sampling and Stratified Random Sampling (Description of procedures only)

5 Measures of central tendency

- 5.1 Variables Qualitative and Quantitative, Raw data, Classification of data,
- 5.2 Frequency distribution, cumulative frequency distribution,
- 5.3 Histogram (finding mode graphically) Ogive curves and its uses.
- 5.4 Measures of central tendency: Mean, Median mode for ungrouped and Grouped data.
- 5.5 Examples

6 Index number

- 6.1 Concept of Index Number
- 6.2 Construction of Price Index Number
- 6.3 Laspeyre's, Paasche's and Fisher's Method
- 6.4 Family Budget and Aggregate Expenditure Method
- 6.5 Concept of – Cost of Living /Consumer Price Index Number, SENSEX and NIFTY
- 6.6 Examples

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. CBCS (2018 Course)

Semester I

C- 107: Computer Application in Business- I

Total Credits -03

Objectives:

1. Introduce candidates to typical applications software used in business and finance.
2. Introduce the types of costs and benefits of applications software together with common issues in its implementation.
3. Explore the role of applications software through case studies from the finance and retail sectors.

1 Introduction:

Computer definition, uses, block diagram, functions of ALU, input/output, scanner, plotter, keyboard, mouse, MICR, bar decoder, OCR, joystick, monitor, printer, memory unit and CPU.

2 Software:

Software types, compilers, interpreter, assembler, linker, loader, high level and low-level languages. Files-types and operations, indexed, sequential and hashed organization. Sorting, merging, indexing and updating functions, concept of a file allocation table.

3 Operating System

Operating system concept, types-timesharing, batch processing, multiprogramming, real-time; functions of operating systems – Introduction to file management, detailed study of DOS and Windows.

4 Networking

Data communication concepts, classification, communication media, LAN, Wan, Man, Internet, Intranet, Extranet, and their efficient use. Introduction to internet & email, E-commerce

5 Study of Office

Study of office 2000(MS-Word, MS-Power Point, MS-Excel)

Recommended Books:

1. Computer Fundamentals - P.K. Sinha.
2. Introduction to Computers - Peter Norton.

F. Y. B. Com. CBCS (2018 Course)

Semester I

C111: CORPORATE LAW I

Total Credits -03

Objective: To provide basic knowledge of the provisions of the Companies Act 2013.

1 Development of company law in India

- 1.1 Historical Development
- 1.2 Commencement and application
- 1.3 Development of company law administration
- 1.4 Introduction of Corporate Social Responsibilities of company
- 1.5 Difference between Company Act 1956 & 2013

1. Company

- 2.1 Definitions and characteristics
- 2.2 Kinds of companies
- 2.3 Exemptions and privileges available to all private companies
- 2.4 Distinction between private and public company
- 2.5 Corporate Veil
- 2.6 Subsidiary company not to hold shares in its holding company

3. Formation of a company

- 3.1 Objects of forming a company
- 3.2 Stages in the formation of a company
- 3.3 Incorporation stage
- 3.4 Minimum capital subscription stage
- 3.5 Commencement of business stage
- 3.6 Formation of companies with charitable objects

4. Memorandum of association

- 4.1 Definition and importance
- 4.2 Form of memorandum.
- 4.3 Contents of the memorandum (name clause, domicile clause, object clause, liability clause, capital clause and association clause)
- 4.4 Procedure for alteration of memorandum of association

5. Articles of association

- 5.1 Definition
- 5.2 Contents of articles
- 5.3 Procedure for alteration of articles
- 5.4 Distinction between memorandum and articles of association.
- 5.5 Table 'A'

Recommended Books

- | | | |
|----|---------------------------|---------------|
| 1. | Company Law | Singh Avtar |
| 2. | Modern Indian Company Law | M.C. Kuchchal |
| 3. | Company Law | N.D.Kapoor |
| 4. | Guide to Companies Act | Ramaiya |
| 5. | Company Law | Bagrial |

F.Y.B.Com.: (CBCS 2018 Course)

Semester-I

C 121: Banking & Insurance-I

Total Credits -03

Objectives:

- This course enables the students to know the fundamentals of banking and with special reference to India.
- To make the students aware of banking business and practices.
- To give thorough knowledge of banking operations.

1. Introduction

- 1.1 Origin of the word 'Bank'
- 1.2 Meaning and definition of bank
- 1.3 Evolution of banking in India
- 1.4 Role of banking in economic development
- 1.5 Structural classification-Branch banking, Unit Banking

2. Functions of Bank

2.1 Primary Functions

- a) Accepting deposits: Demand deposits-Saving and Current
Time deposits-Recurring and Fixed deposits
- b) Granting Loans and Advances- Term Loan, Cash Credit, Short term credit, Overdraft

2.2 Secondary Functions

- a) Agency functions- Payment and Collection of Cheques, Purchase and Sale of Securities, Act as trustees, Executor, Act as correspondent etc.
- b) General Utility Services-Safety locker facility, Transfer of money, Travellers cheques, Gift cheques, Pension Payments, ATM Facility, Credit Cards

2.3 Functional Classification- Agricultural, Industrial, Central, Co-operative banks

3. Procedure for opening and operating of deposit account

- 3.1 Procedure for opening of deposit account: Know Your customer Norms (KYC Norms), Application form, Proof of residence, Specimen signature and Nomination
- 3.2 Procedure for opening of deposit account: Pay in slip book, Withdrawal slip, Issue of Cheque book, Issue of pass book and Closure account

4. Banker and Customer Relationship

- 4.1 Types of Customers- Minor, Illiterate Person, Married Women, Lunatic, Drunkards and Joint Account
- 4.2 Methods of remittance- Demand Drafts, Mail Transfer, Electronic Fund transfer and Bankers Cheques

Reference Books

- Practice and Law of banking-G.S. Gill
- Banking: Law and Practice-P.N. Varshney
- Banking Theory and Practice- E.gordon, K. Talraj
- Banking and financial system- Vasant Desai
- Banking Theory and Practice-K.C.Shekhar
- Banking Theory and Practice-Prof.Mugle
- Fundamentals of banking- Dr. Rita Swami
- Banking and Finance-Mr.Azar Khan
- Banking and Finance-Dr. Mukund Mahajan

F. Y. B. Com. CBS (2018 Course)

Semester I

C131 - MARKETING-I

Total Credits -03

Objectives:

his course enables the students to understand:

- A) The basic concept of Marketing and its functions.
- B) Basic concept of Market and Evolution of Marketing.
- C) Marketing Organisation and
- D) Marketing Mix and Marketing Environment.

1. Marketing and its Functions:

Meaning, definition and objectives of Marketing

Importance of marketing

Functions of marketing:

Buying, Assembling, Selling

Standardization and Grading

Storage, Transportation, Marketing Risks.

2. Evolution, concepts and classification of markets:

Evolution of marketing in India

Stages in Evolution

Traditional and Modern concepts of Marketing

Market:

Meaning and features of Market

Types of market as per geographical area, time, importance, products, customers etc.

3. Marketing Organization:

Meaning and importance of Marketing Organization

Essentials of sound marketing organization

Principles of Marketing Organization

The Organization Structure

Types of Organization Structure

Marketing executive/manager and his functions.

4. Marketing Mix and Marketing Environment:

Meaning of the concept of Marketing Mix

Marketing system and Marketing Mix

Elements of Marketing Mix

Marketing Organization and its Environment

Internal controllable factors

External controllable factors

Demographic, economic, political, social, technological, ecological.

Books Recommended:-

1. Modern Marketing Management(India Context) By Dr.R.S.Davar.
2. The Practical Approach to Marketing Management By Stepheu Morse
3. Marketing Management in Indian Perspective By S.M. Jha & L.P.Singh
4. Marketing Management By S.A.Sherlekar.
5. Marketing Management By Philip Kotler
6. Industrial Marketing By Ralph Alexander, James Cross & Rochard Hill
7. An Introduction to Marketing By D. Amarchand and Varadharjan
8. Marketing Research Overview By S.A. Chunawalla
9. Marketing Management By C.B.Mamoria, R.K.Suri, Satish Mamoria .

F. Y. B. Com. CBCS (2018 Course)
Semester I
C102 - Additional English-I

Total Credits -03

Objectives

- a) To expose students to a good blend of old and new literary extracts having various themes those are entertaining, enlightening and informative so that they realize the beauty and communicative power of English
- b) To make students aware of the cultural values and the major problems in the world today
- c) To develop literary sensibilities and communicative abilities among the students

Prescribed Text:

***Modern Trailblazers*, Published by Orient Black Swan**

Semester-I

Course Content

- 1 Akio Morita
- 2 Dhirubhai Ambani
- 3 G.D. Naidu
- 4 G.R. Gopinath
- 5 Ramchandrarao Kirloskar and Laxmanrao Kirloskar
- 6 Louis Braille
- 7 Mallika Srinivasan
- 8 Muhammad Yunus

(Note: All the units as covered in the prescribed text.)

* * *

{i_YTo :

1. ivad\yaaqya-acal vaacana va laoKana Xamataa ivakxsalta kxrNao.
2. naomalaolyaa kxlaakRxtalMcyaa saMdBaa_ta saaihtya parMparocaa sqaUla paircaya kxr}na doNao.
3. pa`saar maaQyamaaMcao samaajaatalla {payaaojana samajaavaUna doNao.
4. Ivad\yaaqyaa-MmaQyao vaaD:mayalna AiBar}cal ivakxisata kxrNao.

GaTk ivaSlaoYaNa :

vyaiktaica~a, kxqaasaMga`h, ivanaaodl laoKana, pa`vaasa vaNa-na yaa vaaD:mayapa`kxaraMpaOkxl ekxa pa`kxaratalla saaihtyakRxtal
maatal, paMKa AaiNa AakxaSa &aanaoSvar mauLo, navasaaihtya baukxsta^la, baoLgaaMva.

1. Aatmacair~a, Aatmakxqana yaa vaaD:mayapa`kxaraMcal vaOiSaYTyao va mayaa-da
2. **maatal, paMKa AaiNa AakxaSa** – rsasvaad va ivaSlaoYaNa
3. inabaMQalaoKana, vaOcaairkx, pa`asaMigak mahtvaacao, vyaapaar {dyaaoga – Aqa-ivaYayak

saMdBa-saaihtya:

1. Aatmacair~amalmaaMsaa – Da^. AanaMd yaadva pa`kxaSana pauNao.

2. {payaaojata marazi – saMpaadkx Da^ koxtakxl maaoDk , saMtaaoYa SaoNa[-,saujaataa SaoNa[-, padmagaMQaa pa`kxaSana pauNao.
3. vyaavahairk marazi – Da^ kxlyaaNa kxaLo, Da^ d. id. pauMDo inaralal pa`kxaSana pauNao.

saMkxlana – BaaYaa saMcaalanaalaya, maharaYT/
Saasana.

F. Y. B. Com. CBCS (2018 Course)

Semester -II

C 201 Compulsory English - II

Total Credits -03

A. Objectives:

- a) To encourage and enable the students to read the various types of texts on their own and discuss them among peers.
- b) To develop competence among the students for self-learning.
- c) To develop their communicative skills and their proficiency in English language.
- d) To make students aware of the different communicative skills.
- e) To prepare them to function effectively in their future professions.

Prescribed Text: *Views & Visions: An English Coursebook for Undergraduates* by Orient BlackSwan

Semester-II

Prose:

- | | |
|-----------------------------------|------------------------|
| 1. The Task of Education | <i>Vinoba Bhave</i> |
| 2. A Letter by Hazlitt to His Son | <i>William Hazlitt</i> |
| 3. The Bet | <i>Anton Chekov</i> |
| 4. Curious Mishaps | <i>Vikram Seth</i> |
| 5. Refund | <i>Fritz Karinthy</i> |

Poetry:

- | | |
|--|-----------------------------------|
| 1. Polonius to Laertes | <i>William Shakespear</i> |
| 2. No Men are Foreign | <i>James Kirkup</i> |
| 3. Stopping by Woods on a Snow Evening | <i>Robert Frost</i> |
| 4. The Golden Pitcher | <i>Acharya Vidyasagar Maharaj</i> |

Grammar, Usage and Composition:

1. Degrees of Comparison
2. One-word Substitution
3. Synonyms and Antonyms
4. Paragraph Writing
5. Reading Comprehension
6. Summarizing

(Note: All the units as covered in the prescribed text.)

F. Y. B. Com. CBCS (2018 Course)

Semester II

C208: FINANCIAL ACCOUNTING II

Total Credits -03

Objectives:

1. To impart the knowledge of various accounting concepts.
2. To instil the knowledge about accounting procedures, methods and techniques.
3. To familiarize with the fundamentals of computerized system of accounting.

1. Accounting in Computerised Environment

- 1.1 An Overview of Computerised Accounting System
- 1.2 Salient Features and Significance
- 1.3 Concept of Grouping of Accounts
- 1.4 Accounting Packages and Consideration for their Selection

2. Royalty Accounts (Excluding Sub-lease)

- 2.1 Meaning, Types of Royalties, Parties in Royalty Accounts
- 2.2 Minimum Rent, Short Workings, Recoupment of Short Workings
- 2.3 Journal Entries in the Books of Landlord and Lessee
- 2.4 Preparation of Ledger Accounts in the Books of Both the Parties

3. Hire Purchase and Instalment System (Excluding H.P. Trading Account)

- 3.1 Basic Concepts, Distinction between Hire Purchase and Instalment System
- 3.2 Calculation of Interest and Cash Price
- 3.3 Accounting for Hire Purchase Transactions by Asset Purchase Method based on Full Cash Price
- 3.4 Journal Entries and Ledger Accounts in the Books of Purchaser and Seller

4. Depreciation Accounting

- 4.1 Meaning, Causes and Objectives of Depreciation
- 4.2 Accounting Treatment including Provision for Depreciation Accounting
- 4.3 Methods of Depreciation: i) Annuity Method ii) Sinking Fund Method
- 4.4 Journal Entries and Ledger Accounts
- 4.5 Change of Method as per revised AS-6

Recommended Books

- | | | |
|----|--------------------------|--|
| 1. | Financial Accounting | Mukharjee A., Hanif M. (Tata McGraw Hill Publishing Company Ltd., New Delhi) |
| 2. | Financial Accounting | Maheshwari SN, Maheshwari SK (Vikas Publishing House Pvt. Ltd.) |
| 3. | Financial Accounting | Tulsian PC (Tata McGraw Hill Publishing Company Ltd., New Delhi) |
| 4. | Advanced Accounting | Jain SP, Narang KN (Kalyani Publishers, New Delhi) |
| 5. | Advanced Accounting | Gupta RL, Radhaswamy M (Sultan Chand & Sons, New Delhi) |
| 6. | Advanced Accounting | Shukla MC, Grewal SP (S. Chand & Co. Ltd., New Delhi) |
| 7. | The Chartered Accountant | Journal of the Institute of Chartered Accountants of India |

F.Y.B.Com.: (CBCS 2018 Course)

Semester-II

C204: Business Economics –II

Total Credits -03

Objectives –

- 1) To help the students to understand the basic concept of economics
- 2) To apply economic analysis in the formulation of business policies
- 3) To use economic reasoning to problems of business

1. Market Structure

1.1 Characteristics and Pricing theory (short-run and long-run) under condition of

- A) Perfect Competition
- B) Monopolistic Competition
- C) Monopoly- Price Discrimination

1.2 Selling Cost

1.3 Oligopoly – Definitions and characteristics

1.4 Duopoly – Definitions and characteristics

2. Factor Pricing

2.1 Rent –

- i) Concept of economic Rent
- ii) Ricardian Theory of Rent
- iii) Modern Theory of Rent

2.1 Wage –

- i) Concept of Wages (Real and Money Wage)
- ii) Backward sloping supply curve
- iii) Collective Bargaining
- iv) Modern Theory of Wage

2.3 Interest –

- i) Concept of Interest
- ii) Loanable Fund Theory
- iii) Liquidity Preference Theory of Interest

2.3 Profit –

- i) Concept of Profit
- ii) J. B. Clark's Dynamic Theory of Profit
- iii) Innovation Theory of Profit
- iv) Risk and Uncertainty Bearing Theory of Profit

Reference Books

1. Textbook of Economic Theory - Stonier and Hague; Longman Green and Co., London
2. Introduction to Positive Economics - Richard G. Lipsey
3. Business Economics (Micro) - Dr. Girijashankar; Atharva Prakashan, Pune
4. Micro Economics - M. L. Seth
5. Micro Economics - M. L. Jhingan; Vrinda Publications, New Delhi
6. Managerial Economics - Theory and Application - D. M. Mithani
7. Business Economics – Dr. Girija Shankar – Atharv Publication, Pune
8. Business Economics – Adhikari M. Excel Books, New Delhi
9. Understanding Microeconomics- Robert L. Helibroner and Lester C. Thurow. Prentice Hall International Inc. London

F. Y. B. Com CBCS Course 2018
SEMESTER-II
C-205: GEOGRAPHY OF RESOURCES-II

Total Credits -03

Objectives

- 1) To understand the scope and content of Geography of Resources in relation to spatial distribution of Agricultural, Forest resources and Industrial production.
- 2) To acquaint the students about dynamic aspects of Geography of Resources.
- 3) To acquaint the students about the dynamic nature of industrial field in India.
- 4) To make the students of Commerce aware about the relationship between the Geographical factors and Economic activities.

1 Industries

- 1.1 Role of Industries in Economic development
- 1.2 Factors of Industrial location
- 1.3 Weber's Theory of Industrial location
- 1.4 Major Industrial regions of India
- 1.5 Iron and Steel Industry of India
- 1.6 Cotton textile Industry of India
- 1.7 Engineering Industry of India.

2 Transportation

- 2.1 Need & importance of Transportation
- 2.2 Commercial development
- 2.3 Comparison of various modes of transportation and Cost of transportation.

3 Trade & Tourism

- 3.1 Geographical factors affecting International Trade
- 3.2 India's foreign trade
- 3.3 Geographical factors influencing Tourism
- 3.4 Economic importance of Tourism
- 3.5 Tourist Industry of India

4. Cartographic Techniques

- 4.1 Line Graph
- 4.2 Bar Graph
- 4.3 Dot Method
- 4.4 Choropleth Method
- 4.5 Divided Circle Method

* Teachers are supposed to arrange study-tours

Reference :

1. . **Resource and Enviornment.KumbhareArun;Pyal Publication (P.5to 1680)**
2. Commercial Geography – Prof. Mrs. P.N.Padey.NiraliPublication;All topics
3. Economic Geography – Alexander J.
4. Economic Geography – Jones &Darkenwald.
5. Agricultural Geography – Morgan W.B. &Munton J:J.C.
6. Economic Geography – Wheeler J.O.
7. Economic Geography – H. Robinson.
8. Commercial Geography – Prof. Mrs. P.N.Padey.
9. Commercial Geography – Prof.Ahirrao27

F.Y.B.Com: CBCS (2018 Course)
Semester II
C-206: Business Mathematics & Business Statistics II

Business Mathematics

Total Credits -03

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 and to calculate various types of variations.
4. To use correlation and regression analysis to estimate the relationship between two variables.
5. To understand the concept of Matrices and Determinants

2. Interest

- 1.1 Simple Interest
- 1.2 Compound interest (nominal and effective rate of interest)
- 1.3 Equated Monthly Installments (EMI) (Reducing and flat rate of interest)
- 1.4 Examples

2. Matrices and Determinants

- 2.1 Meaning of determinant, evaluation of second and third order determinants. Properties of determinants (without proof). Cramer's rule.
- 2.2 Meaning of matrix, equality of two matrices, addition, subtraction and multiplication of two matrices. (Simple numerical problems on addition, subtraction and multiplication are expected). Inverse of a non-singular square matrix by adjoint method.

Business Statistics

3. Measures of dispersion

- 3.1 Concept of Dispersion
- 3.2 Measures of Dispersion – Range, Variance and Standard Deviation
- 3.3 (S.D.) for Grouped and ungrouped data
- 3.4 Measures of relative dispersion- Coefficient of range and coefficient of Variation
- 3.5 Examples

4. Correlation and Regression

- 4.1 Concept of Bivariate data, correlation using scatter diagram
- 4.2 Karl Pearson's Coefficient correlation for ungrouped data
- 4.3 Spearman's Rank correlation coefficient
- 4.4 Concept of regression, lines of regression
- 4.5 Regression as prediction Model
- 4.6 Examples

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. CBCS (2018 Course)
Semester II
C207: Computer Application in Business II

Total Credits -03

Objectives:

1. Introduce candidates to typical applications software used in business and finance.
2. Introduce the types of costs and benefits of applications software together with common issues in its implementation.
3. Explore the role of applications software through case studies from the finance and re

1. Introduction

- 1.1 Basic concepts of electronic business
- 1.2 Information technology and types of electronic commerce
- 1.3 Using intranets and extranets for electronic commerce

2. Internet Security

- 2.1 Electronic data interchange standards
- 2.2 Symmetric and asymmetric encryption
- 2.3 Digital signature.

3. Payment Systems

- 3.1 E-cash ,smart cards, digital payment systems
- 3.2 Credit card through internet.

4. Challenges

- 4.1 Disaster management
- 4.2 Marketing strategy
- 4.3 Vendor evaluation and selection Process

5. Case Studies

- 5.1 Functional services CRM
- 5.2 Accounts services and credit card operations.

Recommended Books

- 1) e-commerce: The Cutting Edge of Business by Bajaj K.K . & Nag
- 2) Electronic Commerce by S. Gory and Perry. James

F.Y. B. Com. CBCS (2018 Course)

Semester II

C211: CORPORATE LAW II

Total Credits -03

Objective: To provide basic knowledge of the provisions of the Companies Act 2013.

- 1. Prospectus**
 - 1.1 Definition
 - 1.2 Matters to be stated in prospectus
 - 1.3 Statement in lieu of Prospectus
 - 1.4 Criminal Liability for Mis-statement in Prospectus
 - 1.5 Civil Liability for Mis-statement in Prospectus
 - 1.6 Guidelines of SEBI for capital issue advertisement
 - 1.7 Shelf Prospectus.
 - 1.8 Red Herring Prospectus
- 2. Shares and share capital**
 - 2.1 Nature and definition
 - 2.2 Characteristics of shares
 - 2.3 Types of share capital
 - 2.4 Types of shares
 - 2.5 Issue of sweat equity shares
 - 2.6 Issue of shares at par, at premium and at discount
- 3. Allotment of shares**
 - 3.1 Introduction
 - 3.2 Conditions for allotment of shares
 - 3.3 Irregular allotment
 - 3.4 Procedure for allotment of shares
 - 3.5 Public offer and private placement
 - 3.6 Offer of sale of shares by certain members of company.
 - 3.7 Public offer of shares to be in dematerialised form
- 4. Transfer and transmission of shares**
 - 4.1 Statutory provisions of transfer
 - 4.2 Restriction on transfer
 - 4.3 Instrument of transfer
 - 4.4 Procedure for transfer of shares
 - 4.5 Blank transfer and forged transfer – effects
 - 4.6 Transmission of shares – distinction between transfer and transmission of shares, provisions,
 - 4.7 Procedure for transmission of shares, duties of the secretary in connection with transmission of shares

Recommended Books

- | | |
|-------------------------------------|---------------|
| 1. Company Law | Singh Avtar |
| 2. Modern Indian Company Law | M.C. Kuchchal |
| 3. Company Law | N.D.Kapoor |
| 4. Guide to Companies Act | Ramaiya |
| 5. Company Law | Bagrial |
| 6. Principles of Modern Company Law | Gower L.C.B. |

F.Y.B.Com.: (CBCS 2018 Course)
Semester-II
C 221: Banking & Insurance –II

Total Credits -03

Objectives:

- This course enables the students to know the fundamentals of banking and with special reference to India.
- To make the students aware of banking business and practices.
- To give thorough knowledge of banking operations.

1. Lending Principles, Credit Creation and Balance Sheet of bank

- 1.1 Principles of lending- Liquidity, Profitability, Security and Shiftability
- 1.2 Multiple Credit Creation: Process and Limitations
- 1.3 Balance Sheet of a Commercial Bank
- 1.4 Types of securities acceptable to a bank

2. Negotiable Instruments

- 2.1 Meaning and features of negotiable instruments
- 2.2 Types of negotiable instruments- Cheques, Commercial papers, Hundis, Certificates of deposits, Bill of exchange and Promissory notes
- 2.3 Types of Cheques

3. Technology in Banking

- 3.1 Need and importance of technology in banking
- 3.2 ATM, Credit Card, Tele banking-Net Banking
- 3.3 Concept of Core Banking

4. Insurance

- 4.1 Evolution of insurance sector in India
- 4.2 Purpose and importance of insurance
- 4.3 Types of insurance- LIC and GIC
- 4.4 Privatization of insurance business in India
- 4.5 Role of an insurance agent

Reference Books

- Practice and Law of banking-G.S. Gill
- Banking: Law and Practice-P.N. Varshney
- Banking Theory and Practice- E.gordon, K. Talraj
- Banking and financial system- Vasant Desai
- Banking Theory and Practice-K.C.Shekhar
- Banking Theory and Practice-Prof.Mugle
- Fundamentals of banking- Dr. Rita Swami
- Banking and Finance-Azar Khan
- Report on trends and progress of banking in India-R.B.I. Bulletin

F. Y. B. Com. CBCS (2018 Course)
Semester II
C231 - MARKETING-II

Total Credits -03

Objectives:

This course enables the students to understand:

- A) The meaning of consumer his rights, duties and responsibilities.
- B) Consumer decision making process
- c) Marketing of Agricultural, Industrial & Consumer Goods.

1. Consumer his rights, duties and responsibilities:

Meaning and definition of Consumer
Importance of Consumer.
Consumer Rights
Duties and Responsibilities of Consumer
Consumer Movement
Meaning Nature and Objectives
Consumer Movement in India
Critical Evaluation of Consumer Movement
Study of practical consumer cases. Facts of the case
Arguments and Decision of Consumer Courts.

2. Consumer Decision Making Process:

Meaning, Stages in decision making process
Introduction of new product in the market
Factors to be considered
Buying pattern or buying habits.

3. Marketing of Consumer Goods:

Meaning, Features of Consumer Goods
Types of Consumer Goods
Channels of Distribution.

4. Marketing of Agricultural Goods

Meaning, Features of Agricultural Goods
Types of Agricultural Goods
Channels of Distribution.

5. Marketing of industrial goods:

Meaning, Features of Industrial Goods
Industrial Customers
Classification of Industrial Goods
Channels of Distribution.

Books Recommended:-

1. Modern Marketing Management(India Context) By Dr.R.S.Davar.
2. The Practical Approach to Marketing Management By Stepheu Morse
3. Marketing Management in Indian Perspective By S.M. Jha & L.P.Singh
4. Marketing Management By S.A.Sherlekar.
5. Marketing Management By Philip Kotler
6. Industrial Marketing By Ralph Alexander, James Cross & Rochard Hill
7. An Introduction to Marketing By D. Amarchand and Varadharjan
8. Marketing Research Overview By S.A. Chunawalla
9. Marketing Management By C.B.Mamoria, R.K.Suri, Satish Mamoria.

F. Y. B. Com: CBCS (2018 Course)
Semester –II
C211 - Additional English-II

Total Credits -03

Objectives

- a) To expose students to a good blend of old and new literary extracts having various themes those are entertaining, enlightening and informative so that they realize the beauty and communicative power of English
- b) To make students aware of the cultural values and the major problems in the world today
- c) To develop literary sensibilities and communicative abilities among the students

Prescribed Text:

Modern Trailblazers, Published by Orient Black Swan

Semester-II

Course Content

- 1 Priya Paul
- 2 Rahul Bajaj
- 3 Ratan Tata
- 4 Sabeer Bhatia
- 5 Steve Jobs
- 6 Sudha Murthy
- 7 L.M. Thapar
- 8 Vijay Bhatkar

(Note: All the units as covered in the prescribed text.)

{iVYTo :

1. ivaVaqaal-cal vaacana va laokana Xamataa ivakxisata kxrNao.
2. naomalaolyaa kxlaakRtalcyaa saMdBaa-ta saaihtya parMparocaa sqaUla paircaya kxr}na doNao.
3. pa`saar maaQyamaaMcao samaajaatalla {payaaojana samajaavaUna doNao.
4. ivaVaqaal-MmaQyao vaaD:mayalna AiBar]cal ivakxisata kxrNao.

GaTkx ivaSlaoYaNa :

1. saM&aapana kxaOSalyao - (pa`aqaimak va pa`gata)
 - 1.1 saM&aapana (saMvaad) mhNajao kxaya?
 - 1.2 saMvaadacao mahtva
 - 1.3 saMvaadatala ADqaLo.
2. pa`saarmaaQyamao : saamaqya- va mayaa-da
 - 2.1 vaR<apa~a
 - 2.2 naBaaovaaNal
 - 2.3 durica~avaaNal
 - 2.4 jaahlrata laokana
3. kxayaa-layalna laokanakxaOSalyao
 - 3.1 kxayaa-layalna pa~yavyavahar - caaOkxSalpa~a, tak`xarpa~a, maagaNalpa~a va Aavaodnapa~a
 - 3.2 [itavaR<a, iTppaNal laokana va Ahvaala laokana
 - 3.3 pa~akxaMcao laokana saucanaapa~akx, maaihtalpa~akx, GaaoYaNaapa~akx, pairpa~akx □
4. vaR<aaMtalaoKana AaiNa maulaaKata

saMdBa- saaihtya

१. vyaavahairkx marazl - Da^ kxlyaaNa kxaLo, Da^ d. id. pauMDo – inaralal pa`kxaSana, pauNao.
२. vyaavahairkx marazl – Da^ la. ra. nasalravaadkxr, pa]Dkoxx pa`kxaSana, kxaolhapaUr
३. marazl BaaYaocal saMvaadkxaOSalya - yaSavaMtarava cavhaNa maharaYT/ maukta ivadyaapalz naaiSak
४. pa`Saasakxlyla laokana – maharaYT/ rajya – Saasakxlyla pa`kxaSana
५. naBaaovaaNal kxaya-k`xma: taM~a AaiNa maM~a – pauYpaa kxaNao, [MiDyaa baukx kMxpanal, pauNao
६. {payaaaijata marazl – saMppaa. Da^ koxtakxl maaoDkx, saMtaoYa SaoNa[-, saujaataa SaoNa[-, padmagaMQaa pa`kxaSana, pauNao.
७. naBaaovaaNal AaiNa dUrica~avaaNal - pa`saad naamajaaosal, iTLkx maharaYT/ ivadyaapalz, pauNao.

F. Y. B. Com.: CBCS (2018 Course)

Semester II

SEC-21: Basics of Information Technology I
(Foundation Course)

Total Credits -2

Objectives:

1. To introduce the fundamental concepts of computer
2. To understand principles of IT
3. To learn database and networking concepts.
4. To enhance the learning skills

1. Basics of Computer

- 1.1 Introduction to computer
- 1.2 Computer system, Hardware, Software
- 1.3 Computer Memory
- 1.4 Block Diagram of computer

2. User – Computer Interface

- 2.1 Interaction of user and computer
- 2.2 Operating System
- 2.3 Internet & Internet service

3. Introduction to MS OFFICE

- 4.1 Ms-Word

- 4.2 Ms-Excel
- 4.3 Ms-PowerPoint
- 4.4 Ms-Access

4. Data Communication & Computer Network

5.1

- Introduction to computer network
- 5.2 Network types
- 5.3 LAN, WAN, MAN,
- 5.4 Topologies and Types of Topologies

Reference Books

1. Computer Fundamental by Anita Goel by Pearson Publications
2. Computer Fundamentals by P.K Sinha
3. Computer Fundamentals by Milind Oak

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S.Y.B.Com Sem. III and Sem IV

Environmental Studies Course Examination (S.Y.B.Com)

As per the order of Hon'ble Supreme Court of India, the course 'Environmental Studies' is compulsory for every undergraduate student. The college is implementing this module course in Environment Studies in the second year of all degree courses. The examination will be conducted at the end of Semester IV and will carry 50 marks. These marks will be converted into the grade accordingly. This grade will be mentioned in the degree grade sheet. If any student fails in this course, the result of his/her degree course will be withheld by the university.

**SDE
S. Y. B. Com. (CBCS 2018 Course)
Semester III
C308: CORPORATE ACCOUNTING I**

Objectives:

1. To make aware the students about the conceptual aspect of corporate accounting
2. To enable the students to develop skills about accounting standards
3. To develop awareness about corporate accounting in conformity with the provisions of Companies Act 2013

1. Accounting Standards

AS-5: Net Profit or Loss for the Period, Prior Period Items and Changes in Accounting Policies: Meaning and Scope, Net Profit or Loss for the period, Prior Period Items, Changes in Accounting Policies Purpose, Illustrations

- 1.1 **AS-6: Depreciation Accounting:** Meaning and Definition, Disclosure, Main Principles, Explanation with Illustrations
- 1.2 **AS-10: Accounting for Fixed Assets:** Meaning, Identification of Fixed Costs, Components of Costs, Illustrations
- 1.3 **AS-14: Accounting for Amalgamation:** Meaning, Types of Amalgamation, Methods of Accounting for Amalgamation, Illustrations
- 1.4 **AS-21: Consolidated Financial Statements:** Meaning and Scope, Presentation of Consolidated Financial Statements, Disclosure, Illustrations

2. Company Accounts

- 2.1 Issue of Shares
- 2.2 Structure of Share Capital and Types of Shares.
- 2.3 Issue of Equity Shares at Par, Premium and Discount.
- 2.4 Forfeiture of Shares and Re-issue of Forfeited Equity Shares
- 2.5 Issue of Debentures

3. Company Accounts

- 3.1 Issue of Preference Shares
- 3.2 Redemption of Redeemable Preference Shares
- 3.3 Capitalization of Reserves and Profit
- 3.4 Buy Back of Equity Shares.
- 3.5 Profit Prior to and After Incorporation.

4. Financial Statements of a Company (Final Accounts)

- 4.1 General Instruction for Preparation of Financial Statements
- 4.2 Form and Contents of Statement of Profit and Loss in conformity with Schedule VI of Companies Act 2013
- 4.3 Form and Contents of Balance Sheet in conformity with Schedule VI of Companies Act 2013
- 4.4 Notes to Accounts
- 4.5 Accounting Treatment of Common Adjustments in Financial Statements

Recommended Books

1. Advanced Accounts, M.C. Shukla and T.S.Grewal, S, Chand and Company Ltd., Delhi
2. Corporate Accounting, Mukharji & Hanif
3. Advanced Accountancy, R.L.Gupta & M. Radhaswamy, Sulyan Chand & Company Ltd.
4. Company Accountancy, Jain and Narang, Kalyani Publishing Company
5. Advanced Accounts, Gupta Rupram
6. Corporate Accounting, Dr. S. N. Maheshwari & S. K. Maheshwari
7. Accounting Standards issued by ICAI

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S. Y. B. Com. (CBCS 2018 Course)

Semester III

C309: COMMUNICATION SKILLS I

Objective: The objective of this course is to make the students aware about the communication process and to develop the effective business communication skills amongst them.

1. **Communication**
 - 1.1 Meaning, importance nature and scope
 - 1.2 Process and elements of communication
 - 1.3 Principles of effective communication
 - 1.4 Barriers of effective communication
2. **Methods and Types of Communication**
 - 2.1 Methods of communication- oral, written and non-verbal
 - 2.2 Types of communication in corporate organization – upward, downward and horizontal
 - 2.3 New technologies in business communication- internet e-mail, website, fax, telex etc
3. **Soft Skills**
 - 3.1 Meaning, importance and elements
 - 3.2 Body language, grooming manners and etiquettes
 - 3.3 Elements and types of good speaking
 - 3.4 Interview skills, techniques of interview
 - 3.4 Listening- importance, principles, barriers in listening
4. **Job Application Letters**
 - 4.1 Meaning and elements of application letter
 - 4.2 Contents of application letter
 - 4.3 Types of application letter
 - 4.4 Application letter for employment, resume
 - 4.5 Appointment letter, termination letter

Recommended Books

- | | | |
|----|---|--|
| 1. | Communication | Rayudu C.S. |
| 2. | Business Correspondence and Report Writing | Sharma R.C |
| 3 | Business Communication | Rai U.S. and Rai S.M. |
| 4. | Business Communication | Keval J.Kumar |
| 5. | Business Communication | H.Balasubrahmanyam |
| 6. | Business Communication | Deshkar D.G.,Paralkar S.G. |
| 7. | Communication Today | Reuben Ray |
| 8. | Speaking and Writing for Effective Business Communication | Francis Soundararaj,
Macmillan India Ltd., Mumbai |
| 9. | Developing Communication Skills | Krishna Mohan, Meera Banerji
Macmillan India Ltd., Mumbai |

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S. Y. B. Com. (CBCS 2018 Course)

Semester III

C310: PRINCIPLES OF BUSINESS MANAGEMENT I

Objective: The course familiarizes the students with the basics of principles of management.

1. **Management**
 - 1.1 Introduction, concept, nature, process and significance

- 1.2 Responsibilities of management
- 1.3 Functional areas of management
- 1.4 Management as an art, science and profession
- 1.5 Principles of management
- 2. Evolution of Management Thought**
 - 2.1 Early management
 - 2.2 Scientific management
 - 2.3 Administrative management
 - 2.4 Contribution of Elton Mayo, Chester Barnard and Peter Drucker
 - 2.5 Indian management thought
- 3. Planning**
 - 3.1 Concept, nature, process, advantages and limitations
 - 3.2 Planning and forecasting
 - 3.3 Types of planning and types of plans
 - 3.4 Components of planning
 - i) Policies and methods
 - ii) Procedures and programmes
 - iii) Strategies and budgets
- 4. Organising**
 - 4.1 Concept, nature, process and significance
 - 4.2 Types of organization
 - a) Authority and responsibility relationships
 - b) Delegation of authority
 - c) Departmentation and divisionalisation
- 5. Decision Making**
 - 5.1 Concept and process, types of decisions
 - 5.2 Hierarchy of decisions
 - 5.3 Model of decision making
 - 5.4 Techniques of decision making

Recommended Books

- | | | |
|----|--|---------------------------|
| 1. | Principles and Practice of Management | Anutesh Chakrabarty. |
| 2. | Principles and Practice of Management | Shyanai Banerjee. |
| 3. | Organization and Management | Vasudevan Ghosh. |
| 4. | Principles of Business Management | S.A. Sherlekar. |
| 5. | Business Administration and Management | Dr. S.C. Saksena. |
| 6. | Management - Principles and Practice | Shrinivasan Chunawalla. |
| 7. | Business Organization and Management | Bhushan and Tayal. |
| 8. | Business Management & Policy | B.M. Wali & Y.B. Yelawar. |

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S. Y. B. Com. (CBCS 2018 Course)

Semester-III

C: 304-BUSINESS ECONOMICS-III

Objectives:

- 1. To study behavior of the economy as a whole.
- 2. To study the relationship among broad aggregates.
- 3. To apply economic reasoning to problem of the economy.

1. Basic Concepts of Macro Economics

- 1.1 Meaning of Macro Economics
- 1.2 Nature and scope of Macro Economics
- 1.3 Significance and limitations of Macro Economics
- 2. Money – Basic Concepts**
 - 2.1 Meaning and functions of Money
 - 2.2 Types of Money-Metallic, paper currency and plastic money
 - 2.3 Gresham’s Law
 - 2.4 Money and near money
 - 2.5 Role of money in Capitalist, Socialist and mixed Economy
- 3. Money Supply and Banks**
 - 3.1 Narrow and broad definition of money
 - 3.2 Alternative measures of money supply in India and their components
 - 3.3 Concept of High Powered Money
 - 3.4 Definition of Bank – Functions of bank
 - 3.5 Multiple credit creation by bank and limitations to it.
- 4. Central Bank and Credit Control**
 - 4.1 Functions of Central Bank
 - 4.2 Role of Reserve Bank of India in economic development
 - 4.3 Methods of credit control – Quantitative and Selective
 - 4.4 Importance and limitations of credit control measures in India
 - 4.5 Objectives of Monetary Policy of Central Bank
 - 4.6 Importance and limitations of Monetary Policy in India

Recommended Books:

1. Chandler L.V. and Goldfeld S.M.: The Economics of Money and banking; Harper and Row, NewYork
2. Gupta S.B. Monetary Planning in India; S. Chand & Co. New Delhi.
3. Khan M.Y.: Indian Financial system- Theory and Practice; Tata McGraw Hill, New Delhi.
4. Reserve Bank of India: Functions and working.
5. Banking Commission report(s)
6. Reserve Bank of India: Bulletins
7. Reserve bank of India: Annual Report(s)
8. Report of Currency and Finance
9. Sengupta A.K. and Agrawal M.K.: Money Market operation in India: Skylark Publications, New Dheli.
10. Vinayaknp N. Banking by 2000 A.D. Kanishka Publishers, Delhi
11. Panchmukhi V.R. Rajpuria K.M. and Tondon R.: Money and Finance in World Economic Order, Indus Publishing Co.New Delhi.
12. Money and Banking; M.L. Ghingan; Vrinda Publication, Delhi

SDE
S. Y. B. Com. (CBCS 2018 Course)
Semester III
C311: CORPORATE LAW III

Objectives:

1. To provide basic knowledge of the provisions of the Companies Act 2013
2. To appraise the students of new concepts involving in company law regime
3. To acquaint the students with the duties and responsibilities of Key Managerial Personnel

- 1 Membership of a Company**
 - 1.1 Member and Shareholder
 - 1.2 Mode of Acquiring Membership
 - 1.3 Who May Become a Member?
 - 1.4 Termination of Membership
 - 1.5 Rights of Members
 - 1.6 Nomination by a Member
- 2. Register of Members**
 - 2.1 Contents of Register
 - 2.2 Importance of Register
 - 2.3 Index of Members
 - 2.4 Place of Keeping the Register of Members
 - 2.5 Inspection of Register
 - 2.6 Closure of Register
 - 2.7 Rectification of the Register
 - 2.8 Foreign Register of Members
- 3. Management of a Company**
 - 4.1 Board of Directors
 - 4.2 Director- Meaning and Legal Position of Directors
 - 4.3 Appointment, qualifications and disqualifications of directors
 - 4.4 Manner of Selection of Independent Directors and Maintenance of Databank of Independent Directors
 - 4.5 Director Identification Number- Application, Allotment, Prohibition, Intimation
 - 4.6 Appointment of Additional Director, Alternate Director and Nominee Director
 - 4.7 Rights, Powers and Duties of Directors
 - 4.8 Women Director
 - 4.9 Number of Directorship
 - 4.10 Remuneration of directors, Loans to Directors
- 4. Key Managerial Personnel (KMP)**
 - 4.1 Managing Director/ Chief Executive Officer/ Manager and in their absence Whole Time Director
 - 4.2 Appointment of Managing Director, Whole Time Director or Manager (u/s196 of 2013 Act)
 - 4.3 Maximum Managerial Remuneration and Managerial Remuneration in Case of Absence or Inadequacy of Profits (u/s 197 of 2013 Act)
 - 4.4 Distinction Between Managing Director, Manager and Whole Time Director
 - 4.5 Company Secretary
 - 4.6 Chief Financial Officer

Recommended Books

1. Analysis of Companies Act, 2013, Corporate Professionals – Where Excellence is Law, CCH-A Wolters Kluwer Business, Corporate Professionals India Pvt. Ltd., New Delhi, Wolters Kluwer (India) Pvt. Ltd., 2013.
2. Bharat's Companies Act, 2013 with comments, Edited by: Ravi Puliani, Adv. Mahesh Puliani, Bharat Law House Pvt. Ltd., New Delhi, 19th Edition, 2013.
3. Insights into the New Company Law – Prachi Manekar Lexis Nexis, Gurgaon, Haryana, India, 2013.
4. Introduction to Company Law, Karn Gupta, Lexis Nexis, 2013, Gurgaon, Haryana, India.
5. Taxman's, Company Law Ready Reckoner, V.S. Datey, Tan Prints (India) Pvt. Ltd. Jhajjar, Haryana, India, 13th September, 2013.

6. The Companies Act, 2013. With Notes to Legislative Clauses. 2014 Edition. Corporate Professionals –Where Excellence is Law, CCH- Wolters Kluwer business. Wolters Kluwer (India) Pvt. Ltd., DLF –Cyber City, Gurgaon, Haryana (India)

SDE
S. Y. B. Com. (CBCS 2018 Course)
Semester-III
C: 321-BANKING AND INSURANCE-III

Objectives:

1. To create the awareness among the students of Indian banking system.
2. To provide students insight into the functions and role of Reserve Bank of India.
3. To create the awareness among the students of Insurance Sector.
- 1. Evolution of Central Banking**
 - 1.1 Evolution of Central Bank in India and abroad
 - 1.2 Difference between Central Bank and ordinary commercial banks
 - 1.3 Functions of R. B. I. as a Central Bank – Ordinary, Regulatory, Development and Promotional function
 - 1.4 Role of Central Bank in economic development of India
- 2. Establishment and Organization of R.B.I.**
 - 2.1 R.B.I. Act of 1934 and establishment of R.B.I.
 - 2.2 Organizational set-up and management of R.B.I.
 - 2.3 Various departments of R.B.I. and their functions
- 3. R. B. I. and Present Currency System in India**
 - 3.1 Components of money supply and features of currency system in India
 - 3.2 System of issue of currency or method of regulating note issue by R.B.I.
 - 3.3 Measurement of money supply by R.B.I. according to narrow and broad definition
 - 3.4 Objectives of Monetary Policy of R.B.I. in India
- 4. Banking Regulations In India**
 - 4.1 Banking Regulation Act of 1949
 - 4.2 Deposit Insurance and Credit Guarantee Act Corporation Act of 1962
 - 4.3 Application of these Acts of Cooperative Banks
 - 4.4 R.B.I. guidelines on Income Recognition and Asset Classification and Provisioning

Recommended Books:

1. Gordon. Natarajan “Banking Theory law and practice”, Himalaya Publishing House
2. Srivastava, Divya Nigam, Management of Indian Financial Institutions, Himalaya Publishing House.
3. Banking Commission report(s)
4. Reserve Bank of India: Bulletins
5. Reserve bank of India: Annual Report(s)
6. Report of Currency and Finance
7. E. Gordon and K. Natarajan, Emerging Scenario of Financial Services, Himalaya Publishing House, Mumbai
8. M. Y. Khan, “Indian Financial System”, Tata McGraw Hill.
9. Bharati Pathak, “Indian Financial System”,
10. Stigum, Managing Bank Assets and Liabilities, Dow-Jones Irwin.
11. Dudley Lockett, “Money and Banking,” McGraw Hill
12. Vasant Desai, “Banks and institutional management,” Himalaya Publishing House

13. Dr. P. K. Srivastava, "Banking theory and Practice", Himalaya Publishing House
14. Benson Kunjukunju, Commercial Banks in India, New Century Publications
15. Nitin Bhasin, "Banking Developments in India 1947 to 2007," New Century Publications
16. Nitin Bhasin, "Banking & Financial Markets in India 1947 to 2007," New Century Publications
17. D. M. Mithani: Money, Banking, International Trade and Public Finance; Himalaya Publishing House

SDE
S. Y. B. Com. (CBCS 2018 Course)
Semester III
C331: MARKETING III

Objective: The objective of this course is to enable students learn the fundamentals of personal selling and steps involved in the selling process.

- 1. Salesmanship**
 - 1.1 Origin and evolution of salesmanship
 - 1.2 Meaning and definitions
 - 1.3 Scope and utility
 - 1.4 Salesmanship as an art or a science or profession
 - 1.5 Counter salesmanship and creative salesmanship
- 2. Personal Selling**
 - 2.1 Definition, objectives, role and functions
 - 2.2 Advantages and limitations.
 - 2.3 Personal selling and salesmanship
 - 2.4 Types of personal selling
 - 2.5 Classification of salesmen
 - 2.6 Salesmanship and communication process
- 3. Process of Selling**
 - 3.1 Psychology of salesmanship
 - 3.2 Attracting attention, awakening interest
 - 3.3 Creating desire, securing action
 - 3.4 Prospecting, pre-approach, approach
 - 3.5 Presentation and demonstration, overcoming objections
 - 3.6 Closing the sale
- 4. Handling Different Types of Customers** 4.1
 - Argumentative, shy, silent, suspicious
 - 4.2 Impatient, rude, conceited, talkative
 - 4.3 Undetermined, pre-determined, impulsive, inquisitive
 - 4.4 Handicapped, women, bargain hunter
 - 4.5 Role of salesman in modern consumer oriented market

Recommended Books

- | | | |
|----|---|-----------------------------|
| 1. | Modern Marketing Management | Dr. R.S. Davar. |
| 2. | Marketing Management in Indian Perspective | S. M. Jha & L.P. Singh. |
| 3. | Marketing Research Review | S.A. Chunawalla. |
| 4. | Marketing Management | S.A. Sherlekar. |
| 5. | Marketing Management | Philip Kotler |
| 6. | Marketing | Rajan Nayar |
| 7. | Theory of Marketing in Underdeveloped Country | J.N.Chaturvedi. |
| 8. | An Introduction to Marketing | Amarchand & B. Varadharajan |

SDE
S. Y. B. Com. (CBCS 2018 Course)
Semester III
C341 – COST AND MANAGEMENT ACCOUNTING-I

Objectives: This course exposes the students to

1. The basic concepts of Cost Accounting
2. The preparation of cost sheet
3. Tenders and quotations.

1.1. Introduction and Basic Concepts:

- 1.2. Meaning and definitions of 'Cost', 'Costing', 'Cost Accounting' and 'Cost Accountancy'
- 1.3. Objectives of Cost Accounting
- 1.4. Importance of Cost Accounting
- 1.5. Limitations of Cost Accounting
- 1.6. Distinction between Cost Accounting & Financial Accounting
- 1.7. Distinction between Cost Accounting & Management Accounting

1.1 Cost Unit, Cost Centre and Elements of Cost

- 1.2 Cost Unit: Meaning, Simple Cost Unit and Composite Cost Unit
- 1.3 Cost Centre: Meaning and types of Cost Centres
- 1.4 Basic elements of Cost :

Material: Direct Material and Indirect Material

Labour: Direct Labour and Indirect Labour

Expenses: Direct Expenses and Indirect Expenses

1.5 Classification of Costs:

Element wise classification, functional classification, behaviour wise classification, nature wise classification and control wise classification.

1.Preparation of Cost Sheet, Tenders and Quotations

- 3.1 Meaning and purpose of cost sheet
- 3.2 Format of cost sheet
- 3.3 Problems on the cost sheet
- 3.4 Tenders, quotations and estimates: Meaning, contents and types.
- 3.5 Problems on tenders and quotations

2.Material and Material Control

- 4.1 Objectives of material control
- 4.2 Purchase department and purchase procedure – centralised and decentralised system
- 4.3 Purchase documents - purchase requisition, purchase order, goods received note, material inspection report, bills of material

Recommended Books

1. Advanced Cost Accounting: Jain – Narang
2. Advanced Cost Accounting : B.K.Bhar
3. Advanced Cost & Management Accounting : Saksena Vaishtha
4. Cost & Management Accounting : problems & solutions P.V.Rathanam
5. Advanced Cost Accounting : N.K.Prasad
6. Advanced Costing & Management Accountancy by Prof.Subhash Jagtap
7. Advanced Cost Accounting : Lal, Sharma Nigam
8. Cost Accounting : Wheldon
9. Journal of I.C.W.A. The Management Accountant
10. Cost Accounting : A Management Emphasis – Horngreen

SDE
S. Y. B. Com. (CBCS 2018 Course)
Semester III
C351: BUSINESS ENTREPRENEURSHIP I

Objectives : To provide understanding of nature, scope and importance of business environment and entrepreneurship.

1. Business Environment

- 1.1 Meaning, nature and scope.
- 1.2 Environment and economic growth.
- 1.3 Approaches to business environment.
- 1.4 Natural environment.
- 1.5 Technological environment.
- 1.6 Political environment.
- 1.7 Economic environment.
- 1.8 Legal environment.
- 1.9 Social environment.

2. Problems of Growth

- 2.1 Unemployment
- 2.2 Poverty
- 2.3 Regional imbalance
- 2.4 Social injustice
- 2.5 Inflation
- 2.6 Parallel economy
- 2.7 Industrial sickness
- 2.8 Pollution – types, sources, effects and measures to control

3. Social Responsibility of Business

- 3.1 Definitions.
- 3.2 Nature of social responsibility of business.
- 3.3 Responsibility towards the shareholders, investors, owners, employees, government & society at large.
- 3.4 Social audit - advantages, problems, methods.
- 3.5 Corporate governance.
- 3.6 Business ethics - need and advantages.

4. Franchising

- 4.1 Meaning, definitions, types
- 4.2 Advantages of the franchisee and franchisor
- 4.3 Franchise relationship
- 4.4 Steps in starting franchise
- 4.5 Cautions in franchising
- 4.6 Business Process Outsourcing (BPO)

Recommended Books

- | | | |
|----|----------------------------|------------------------|
| 1. | Business Environment | Francies Kherunilam. |
| 2. | Environment & Entrepreneur | B.C.Tandon. |
| 3. | Business Environment | Balsubrahmaniyam. |
| 4. | Entrepreneurship | Dr. P. C. Shejawalkar. |
| 5. | Entrepreneurship | Dr.Prabhakar Deshmukh. |
| 6. | Business Environment | Shaikh Saleem. |

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|----|---|------------------|
| 7. | Business Environment | K. Aswathappa. |
| 8. | A Practical guide to Industrial Entrepreneurs | Srivastava S.B. |
| 9. | Innovation and Entrepreneurship | Peter F. Drucker |

SDE
S. Y. B. Com. (CBCS 2018 Course)
Semester III
C361: E-COMMERCE I

Objectives:

1. To enable the student to understand basics of E-Commerce
2. To understand and describe the unique features of E-Commerce technology
3. To understand the methodology for online business dealings using E-Commerce infrastructure

1. Introduction to E- Commerce

- i. E-Commerce-Meaning and Concept
- ii. Characteristics and Significance of E-Commerce
- iii. Advantages and Disadvantages of E-Commerce
- iv. Difference between Traditional Commerce and E-Commerce
- v. Technologies Used in E-Commerce

2. Technical Infrastructure for E-Commerce

- i. Network Infrastructure
- ii. Internet and its Role in E-Commerce
- iii. Procedure of Registering Internet Domain
- iv. Establishing Connectivity to Internet
- v. Tools and Services of Internet
- vi. Common Business Service Infrastructure
- vii. Infrastructure for E-Commerce in India
- viii. Future of the Internet Infrastructure

3. The Internet and WWW

- i. Evolution of Internet
- ii. Internet- Definition, Advantages and Disadvantages
- iii. Domain Names and Internet Organisation (.edu, .com, .mail, .gov, .net, etc.)
- iv. Types of Network
- v. Internet Service Provider
- vi. World Wide Web
- vii. Internet and Extranet
- viii. Component of Internet Information technology structure

4. E-Commerce in India

- State of E-Commerce in India
- Problems and Opportunities in E-Commerce in India
- Future of E-Commerce in India

Recommended Books

1. Dave Chaffey, E-Business and E-Commerce Management, Pearson Education, New Delhi
2. Introduction to E-Commerce- SAGE Publication- New Delhi
3. Laudon, Kenneth C and Carol Guercio Traver, E-Commerce Business. Technology Society, Pearson Education, Delhi
4. Rayport, Jeffrey F and Jaworksi, Bernard J: Introduction to E-Commerce, Tata McGraw Hill, New Delhi

5. Rich, Jason R: Starting an E-Commerce Business, IDG Books, Delhi
6. Stamper David A, and Thomas L. Case: Business Data Communications, Pearson Education, New Delhi
7. Turban, Efraim, David King et. al, Electronic Commerce: A Managerial Perspective, Pearson Education Asia, Delhi

SDE
S. Y. B. Com. (CBCS 2018 Course)
Semester III
SEC31: WOMEN EMPOWERMENT AND SOCIAL JUSTICE

Unit – I: Empowerment of Women

- Concept, meaning and definitions of empowerment
- History of Empowerment in the context of Globalization
- Indicators and Factors affecting empowerment
- Role of the Govt.

Unit – II: Women’s Movement

- International women’s movements.
- Women's movements in India – in 19th and early 20th century
- Dimensions of Women’s Movement

Unit – III: Issues Related To Women

- Religion
- Health
- Education
- Politics
- Social-Dowry, domestic violence, divorce, desertion, rape

Unit – IV: Women and Social Justice

- Concept of Social Justice
- Constitutional provisions for women welfare
- Legislations related to women
 - a) The Immoral Traffic (Prevention) Act 1956
 - b) Dowry Prohibition Act 1961
 - c) The Sexual Harassment Of Women At Workplace (Prevention, Prohibition And Redressal) Act, 2013

References

1. Sunit Gupta and Mukta Mittal, Status of Women & Children in India, Publication :Amol Publication Pvt. Ltd., New Delhi. (1995)
2. Shobha Saxena, Crime Against Women & Protective Laws, Publication – Deep & Deep Publication, F – 159, RajouriGarden, New Delhi – 110 027.
3. Geeta Chaturvedi, Women Administrators of India, Publication: R B S A Publishers, Jaipur – 302 003

4. Agarwal Sushila, Status of Women, Publication: Printwell Publishers, Jaipur – 1988.
5. Health Status of Indian Women, Tata Institute of Social Sciences, Bombay – 1988
6. Jain Shashi, Status and Role Perception of Middle Class Women, Pooja Publisher, New Delhi (1988)
7. Kumar Ram, Women Health Development & Administration, Vol. I & II, Publication: Deep & Deep Publishers, New Delhi (1990)
8. Sinha Pushpa, Role conflict among working women, Publication: Amol Publication, New Delhi (1987)
9. Upadhyaya H.C., Status of Women in India, Publication: Amol Publication, New Delhi.
10. Chaudhary D. Paul, Women Welfare & Development, Publication: M.C. Mittal, Inter India Publication (1992)
11. Pant Niranjan, Status of Girl, Child and Women in India, APH Publishing Corporation (1995)
12. Mitra Joyati, Women and Society, Kanishka Publishers, New Delhi (1997).
13. Aleem Shamim, Women's Development, APH Publishing Corporation, New Delhi (1996)
14. Ranganathan Sarala, Women and Social Order, New Delhi (1998)
15. Mittal Mukta, Women Power in India, Anmol Publications Pvt. Ltd., New Delhi (1998)
16. Gopalan Sarala, Women and Employment, Haranand Publications, New Delhi (1995).
17. Pruthi Rajkumar and Pruthi Romila, Indian Women – Present Status & Future Prospects, Mangal Days Publications, Jaipur (2003)
18. The Immoral Traffic (Prevention) Act 1956
19. Dowry Prohibition Act 1961
20. The Sexual Harassment Of Women At Workplace (Prevention, Prohibition And Redressal) Act, 2013

Semester IV

SDE

S. Y. B. Com. (CBCS 2018 Course)

Semester IV

C408: CORPORATE ACCOUNTING II

Objectives:

1. To make aware the students about the conceptual aspect of corporate accounting
2. To develop awareness about corporate accounting in conformity with the provisions of Companies Act 2013

1. Accounting for Amalgamation, Absorption and External Reconstruction of Companies

- 1.1 Meaning
- 1.2 Vendor Company and Purchasing Company
- 1.3 Purchase Consideration, Methods of Calculations
- 1.4 Accounting Entries
- 1.5 Preparation of Balance Sheet after Amalgamation, Absorption and External Reconstruction

- 2. Accounting for Internal Reconstruction of Company**
 - 2.1 Meaning and Provisions of Companies Act, 2013
 - 2.2 Alteration of Share Capital
 - 2.3 Reduction of Share Capital
 - 2.4 Accounting Entries
 - 2.5 Preparation of Balance Sheet After Internal Reconstruction
- 3. Valuation of Shares**
 - 3.1 Meaning and Need
 - 3.2 Factors Affecting Valuation of Shares
 - 3.3 Methods of Valuation of Shares:
 - i) Net Assets Method
 - ii) Yield Basis Method
 - iii) Fair Value Method
- 4. Departmental Accounts**
 - 4.1 Introduction
 - 4.2 Methods and Techniques, Allocation of Expenses
 - 4.3 Inter Departmental Transactions, Provisions for Unrealized Profit
 - 4.4 Preparations of Departmental Trading, Profit and Loss Account and Balance Sheet

Recommended Books

1. Advanced Accounts, M.C. Shukla and T.S.Grewal, S, Chand and Company Ltd., Delhi
2. Corporate Accounting, Mukharji & Hanif
3. Advanced Accountancy, R.L.Gupta & M. Radhaswamy, Sulyan Chand & Company Ltd.
4. Company Accountancy, Jain and Narang, Kalyani Publishing Company
5. Advanced Accounts, Gupta Rupram
6. Corporate Accounting, Dr. S. N. Maheshwari & S. K. Maheshwari

SDE

S. Y. B. Com. (CBCS 2018 Course)

Semester IV

C409: COMMUNICATION SKILLS II

Objective: The objective of this course is to develop the effective business communication skills among the students.

1. Business Letters

- 1.1 Meaning and importance of a business letter
- 1.2 Essential qualities of a good business letter
- 1.3 Structure and layout of a good business letter
- 1.4 Forms of layout

2. Types of Business Letters

- 2.1 Letters of enquiry
- 2.2 Replies to the enquiry letters
- 2.3 Trade references and status enquiry
- 2.4 Order letters
- 2.5 Collection letters
- 2.6 Circular letters
- 2.7 Agency correspondence

3. Company Letters and Minutes

- Letters to members and directors

- 3.1 Meaning and importance of minutes
- 3.2 Notice, agenda and minutes of annual general meeting
- 3.3 Notice, agenda and minutes of directors' meeting
- 4. Report Writing**
 - 1.1 Meaning and importance
 - 1.2 Essentials of good report
 - 1.3 Structure of reports
 - 1.4 Contents of report
 - 1.5 Types of reports- committee report, progress report, annual report
 - 1.6 Drafting of reports

Recommended Books

- | | | |
|-----|--|---|
| 1. | Communication | Rayudu C.S. |
| 2. | Business Correspondence and
Report Writing | Sharma R.C |
| 3 | Business Communication | Rai U.S. and Rai S.M. |
| 4. | Business Communication | Keval J.Kumar |
| 5. | Business Communication | H.Balasubrahmanyam |
| 6. | Business Communication | Deshkar D.G.,Paralkar S.G. |
| 7. | Communication Today | Reuben Ray |
| 8. | Speaking and Writing for Effective
Business Communication | Francis Soundararaj,
Macmillan India Ltd., Mumbai |
| 9. | Creative English Communication | N .Krishnaswamy and T. Sriraman
Macmillan India Ltd., Mumbai |
| 10. | Developing Communication Skills | Krishna Mohan, Meera Banerji, Macmillan |

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S. Y. B. Com. (CBCS 2018 Course)
Semester IV
C410: PRINCIPLES OF BUSINESS MANAGEMENT II

Objective: The course familiarizes the students with the basics of principles of management.

- 1. Direction**
 - 1.1 Definitions, importance and nature
 - 1.2 Principles of direction
 - 1.3 Techniques of direction
 - 1.4 Components of direction
- 2. Motivation**
 - 2.1 Concept and importance
 - 2.2 Individual behaviour and motivation
 - 2.3 Maslow's need hierarchy theory
 - 2.4 Theory X and Theory Y
 - 2.5 Carrots and sticks approach to motivation
 - 2.6 Techniques of motivation
 - 2.7 Money and motivation
 - 2.8 Motivation and morale
- 3. Leadership**
 - 3.1 Concept, leadership styles
 - 3.2 Theories of leadership
 - 3.3 Leadership effectiveness
 - 3.4 Leadership qualities
- 4. Communication and Co-ordination**
 - 4.1 Meaning, nature and process
 - 4.2 Importance of communication in management
 - 4.3 Barriers of communication
 - 4.4 Principles of effective communication
 - 4.5 Recent modes of Communication
 - 4.6 Meaning, definitions, of coordination
 - 4.7 Need and principles of co-ordination
 - 4.8 Co-operation and co-ordination
- 5. Control**
 - 5.1 Concept and process
 - 5.2 Nature and need
 - 5.3 Principles of effective control system
 - 5.4 Techniques of control

Recommended Books

- | | | |
|----|--|---------------------------|
| 1. | Principles and Practice of Management | Anutesh Chakrabarty. |
| 2. | Principles and Practice of Management | Shyanai Banerjee. |
| 3. | Organization and Management | Vasudevan Ghosh. |
| 4. | Principles of Business Management | S.A. Sherlekar. |
| 5. | Business Administration and Management | Dr. S.C. Saksena. |
| 6. | Management - Principles and Practice | Shrinivasan Chunawalla. |
| 7. | Business Organization and Management | Bhushan and Tayal. |
| 8. | Business Management & Policy | B.M. Wali & Y.B. Yelawar. |

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S. Y. B. Com. (CBCS 2018 Course)
Semester-IV
C: 404-BUSINESS ECONOMICS-IV

Objectives:

1. To study behavior of the economy as a whole.
2. To study the relationship among broad aggregates.
3. To apply economic reasoning to problem of the economy.

1. Demand For Money and Value of Money

- 1.1 Meaning and Demand for money
- 1.2 Quantity theory of money by Fisher
- 1.3 Cash balance approach
- 1.4 Keynesian approach
- 1.5 Friedman's restatement of quantity theory

2. Inflation and deflation

- 2.1 Meaning of inflation
- 2.2 Demand pull inflation and cost pull inflation
- 2.3 Causes and effects of inflation
- 2.4 Inflation in India and its control
- 2.5 Meaning of deflation

3. Public Finance

- 3.1 Meaning, nature and scope of public finance
- 3.2 Budget concept and types of budget
- 3.3 Principle of maximum social advantage

4. Money Market and Capital Market

- 4.1 Nature and structure of money market
- 4.2 Features and components of Indian money market
- 4.3 Defects of money market and measures to correct it
- 4.4 Structure of capital market – Institutions and instruments
- 4.5 Foreign exchange market in India

Recommended Books:

1. D. M. Mithani: Money, Banking, International Trade and Public Finance; Himalaya Publishing House
2. Abhay Pethe: Macro Modelling. Optimal Control and Inflation; Himalaya Publishing House
3. Harish C. Gupta: Introduction to Macro-Economics; Tata McGraw Hill, New Delhi.
4. Banking Commission report(s)
5. Reserve Bank of India: Bulletins
6. Reserve bank of India: Annual Report(s)
7. Report of Currency and Finance
8. Sengupta A.K. and Agrawal M.K. Money Market operation in India : Skylark Publications, New Dheli.
9. Panchmukhi V.R. Rajpuria K.M. and Tondon R : Money and Finance in World Economic Order, Indus Publishing Co. New Delhi.
10. Money and Banking; M.L. Zhingan; Vrinda Publication, Delhi.
11. Datt & Sundharam: Indian Economy; S. Chand & Co. Delhi

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S. Y. B. Com. (CBCS 2018 Course)
Semester IV
C411: CORPORATE LAW IV

Objectives:

1. To provide basic knowledge of the provisions of the Companies Act 2013
2. To impart students the provisions and procedures under company law
3. To apprise the students of new concepts involving in company law regime

1. Company Meetings (Formalities)

- 1.1 Introduction, Meaning, Definition and Objectives of Meeting
- 1.2 Essential of Valid Meetings, Proper Convening the Meeting
- 1.3 Notice of the Meeting, Agenda, Quorum and Chairman of the Meeting
- 1.4 Proxy – Definition, Legal Provisions Regarding Proxy
- 1.5 Duties of Secretary Regarding Proxies, Poll, Demand for Poll
Voting- Voting by Show on Hands, Voting through Electronic Means, Postal ballot
- 1.6 Resolution – Definition, Kinds, Distinction between Motion and Resolution, Circulation of Members’ Resolution, Representation of President and Governors in Meeting
- 1.7 Minutes – Meaning, Definition, Types of Minutes
- 1.8 Contents, Provisions, Inspection of Minutes

2. Company Meetings (Members)

2.1

Introduction and Importance of Meeting

- 2.2 Types of meetings- Statutory Meeting – Characteristics, Notice, Objectives, Statutory Report, Statutory Provisions, Procedure, Statutory Meeting and Rights of Shareholders, Secretarial Duties Relating to Statutory Meeting
- 2.3 Annual General Meeting – Meaning and Need, Period, Provisions, Notice and Objectives of Annual General Meeting, Business Transacted at the Annual General Meeting, Directors Report, Secretarial Duties, Punishment for Default in Complying with Provisions of Sections 96 to 98 of Companies Act 2013.
- 2.4 Extra Ordinary General Meeting – Meaning and Needs, Provisions, Rights of Convening, Procedure, Business Transacted, Secretarial Duties
- 2.5 Class Meeting – Meaning and Need, Period, Provisions

3. Company Meetings (Board of Directors)

- 3.1 Introduction, Frequency, Notice, Agenda of Board Meeting
- 3.2 Quorum for Meetings of Board
- 3.3 Requisite of valid meeting
- 3.4 Resolution by circulation
- 3.5 Voting and Minutes of Board Meeting
- 3.6 Procedure for Convening and Conducting Board Meeting
- 3.7 Business Transacted at Board Meeting
- 3.9 Secretarial Duties Before, During and After the Meeting

4. Company Meetings (Others)

- 4.1 Meeting of Debentureholders
- 4.2 Meetings of Creditors and Contributories in Winding up
- 4.3 Meetings of Creditors Otherwise than in Winding up
- 4.4 Meeting for Compromises and Arrangements
- 4.5 Secretarial Duties in Connection with Compromise and Arrangements

Recommended Books

1. Analysis of Companies Act, 2013, Corporate Professionals – Where Excellence is Law, CCH-A Wolters Kluwer Business, Corporate Professionals India Pvt. Ltd., New Delhi, Wolters Kluwer (India) Pvt. Ltd., 2013.
2. Bharat's Companies Act, 2013 with comments, Edited by: Ravi Puliani, Adv. Mahesh Puliani, Bharat Law House Pvt. Ltd., New Delhi, 19th Edition, 2013.
3. Insights into the New Company Law – Prachi Manekar Lexis Nexis, Gurgaon, Haryana, India, 2013.
4. Introduction to Company Law, Karn Gupta, Lexis Nexis, 2013, Gurgaon, Haryana, India.
5. Taxman's, Company Law Ready Reckoner, V.S. Datey, Tan Prints (India) Pvt. Ltd. Jhajjar, Haryana, India, 13th September, 2013.
6. The Companies Act, 2013. With Notes to Legislative Clauses. 2014 Edition. Corporate Professionals –Where Excellence is Law, CCH- Wolters Kluwer business. Wolters Kluwer (India) Pvt. Ltd., DLF –Cyber City, Gurgaon, Haryana (India)

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S. Y. B. Com. (CBCS 2018 Course)

Semester-IV

C: 421-BANKING AND INSURANCE-IV

Objectives:

1. To create the awareness among the students of Indian banking system.
2. To provide students insight into the functions and role of Reserve Bank of India.
3. To create the awareness among the students of Insurance Sector.

1. Promotional and Development Role of R. B. I.

- 1.1 Role of R. B. I. in agricultural finance
- 1.2 Establishment and functions of NABARD
- 1.3 Participation of banks in Schemes of rural development
- 1.4 R. B. I. and Industrial finance
- 1.5 Role of R. B. I. in the establishment of development financial institutions
- 1.6 R. B. I. and non-banking financial institutions

2. R.B.I. and Foreign Exchange Control

- 2.1 Changing role of R.B.I. in exchange control
- 2.2 Current Account and capital account convertibility of Indian Rupee
- 2.3 Foreign Exchange Regulation Act (FERA)
- 2.4 Foreign Exchange Management Act under new economic policy of LPG

3. Introduction of Insurance

- 3.1 Meaning of insurance, Terms used in insurance, insurance and assurance
- 3.2 Types of Insurance – Life Insurance and General Insurance
- 3.3 Private insurance companies
- 3.4 IRDA Regulations

4. Insurance Sector legislation

- 4.1 Insurance Act of 1938
- 4.2 L. I. C. Act of 1956 and G. I. C. Act of 1972
- 4.3 Fundamentals of Agency Law – procedure of becoming an agent
- 4.4 Code of conduct, unfair practices and cancellation of license
- 4.5 Insurance Regulatory and Development Authority Act of 1999.

Recommended Books:

1. Gorden. Natrajan "Banking Theory law and practice", Himalaya Publishing House
2. Srivastava, Divya Nigam, Management of Indian Financial Institutions, Himalaya Publishing House
3. Banking Commission report(s)
4. Reserve Bank of India: Bulletins
5. Reserve bank of India: Annual Report(s)
6. Report of Currency and Finance
7. E. Gordon and K. Natarajan, Emerging Scenario of Financial Services, Himalaya Publishing House, Mumbai
8. M. Y. Khan, "Indian Financial System", Tata McGraw Hill.
9. Bharati Pathak, "Indian Financial System",
10. Stigum, Managing Bank Assets and Liabilities, Dow-Jones Irwin.
11. Dudley Lockett, "Money and Banking," McGraw Hill
12. Vasant Desai," Banks and institutional management," Himalaya Publishing House
13. Dr. P. K. Srivastava, "Banking theory and Practice", Himalaya Publishing House.
1. Functions and Working of the RBI: Reserve Bank of India Publications.
14. Financial Sector Reforms and India's Economic Development: N.A.Majumdar
15. Central Banking and Economic Development: Vasant Desai
16. Monetary Economics: S.B. Gupta
17. Banking in India - S. Panandikar
18. Banking: S.N. Maheshwari
19. Report on Trends and Progress of Banking in India: Reserve Bank of India Publication

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S. Y. B. Com. (CBCS 2018 Course)

Semester IV

C431: MARKETING IV

Objective: The objective of this course is to enable students learn the fundamentals of personal selling and steps involved in the selling process.

- 1 Selling organisation**
 - 1.1 Meaning, need, importance, objectives
 - 1.2 Basic functions - administrative, operating and staff
 - 1.3 Types and structure of selling organization
 - 1.4 Size of selling organisation and factors determining the size of selling organisation
 - 1.5 Qualities and functions of sales manager.
- 2 Essentials of Good Salesman**
 - 2.1 Knowledge of salesman about factors relating to his goods
 - 2.2 Methods of packaging
 - 2.3 Transport
 - 2.4 Terms and policies of his organisation
 - 2.5 Policies of competitors
 - 2.6 Socio - economic political conditions
 - 2.7 Prospects and customers
 - 2.8 Sources of information
- 3. Personality Traits of Salesman**
 - 3.1 Physical trait - health, personality, voice, disposition
 - 3.2 Mental traits - enthusiasm and cheerfulness alertness, self - confidence, intelligence, wisdom, aptitude
 - 3.3 Social traits - general, education, courtesy, behaviour manners tact
 - 3.4 Character traits - efficiency, indignity, patience, ambition, memory

- 4 Selection, Training and Motivation of Salesman** 4.1
- Importance of proper selection
- 4.2 Sources of selection - internal and external
 - 4.3 Comparative merits and demerits of sources
 - 4.4 Importance and objectives of training
 - 4.5 Methods of training and instruction
 - 4.6 Meaning, necessity and methods of motivation
 - 4.7 Financial and non-financial incentives

Recommended Books

- | | |
|--|---|
| <ol style="list-style-type: none"> 1. Modern Marketing Management 2. Marketing Management in Indian Perspective 3. Marketing Research Review 4. Marketing Management 5. Marketing Management 6. Marketing 7. Theory of Marketing in Underdeveloped Country 8. An Introduction to Marketing | <p>Dr. R.S. Davar.</p> <p>S. M. Jha & L.P. Singh.</p> <p>S.A. Chunawalla.</p> <p>S.A. Sherlekar.</p> <p>Philip Kotler</p> <p>Rajan Nayyar</p> <p>J.N.Chaturvedi.</p> <p>Amarchand & B. Varadharajan</p> |
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S. Y. B. Com. (CBCS 2018 Course)

Semester IV

C441 – COST AND MANAGEMENT ACCOUNTING-II

Objectives: This course exposes the students to the study of

1. Material storage system
 2. Material accounting
 3. Material control
 4. Material losses
- 1. Material Storage System and Storekeeper**
 - 1.1. Meaning and types of storage – centralised storage and decentralised storage system
 - 1.2. Functions of storekeeper
 - 1.3. Stores routine – fixation of stock levels – minimum, maximum, reordering, average and danger stock levels
 - 1.4. Economic Order Quantity (EOQ)
 - 1.5. Problems on stock levels
 - 2. Classification and Codification of Materials**
 - 2.1 Meaning of classification – types of classification
 - 2.2 Meaning of codification of materials – types of codification – numerical, alphabetical, mixed (alphanumeric) and Mnemonic codification.
 - 2.3 Stores Layout and material handling - Meaning and objectives
 - 2.4 Issue of materials – procedure for issue
 - 2.5 Material requisition and bills of material
 - 2.6 Transfer of materials
 - 3. Store Records**
 - 3.1 Bin Card
 - 3.2 Stock Register(Material Control Register)
 - 3.3 Stores ledger
 - 3.4 Distinction between Bin card & Stores ledger

- 3.5 Pricing of material issues – FIFO (First In First Out), LIFO (Last In First Out), Simple average and Weighted average method
- 3.6 Problems on above four methods
- 4. Material Control**
 - 4.1 Meaning and objectives
 - 4.2 Methods of material control – ABC Analysis, Perpetual Inventory System, Physical Verification of Stock- continuous stock taking and periodic stock verification.
 - 4.3 Inventory turnover ratios – Meaning and objectives, problems on material turnover ratio.
- 5. Material Losses: Meaning, Types and Accounting Treatment**
 - 5.1 Waste
 - 5.2 Scrap
 - 5.3 Spoilage
 - 5.4 Defectives

Suggested Books

- 1. Advanced Cost Accounting: Jain – Narang
- 2. Advanced Cost Accounting : B.K.Bhar
- 3. Advanced Cost & Management Accounting : Saksena Vaishtha
- 4. Cost & Management Accounting : problems & solutions P.V.Rathanam
- 5. Advanced Cost Accounting : N.K.Prasad
- 6. Advanced Costing & Management Accountancy by Prof.Subhash Jagtap
- 7. Advanced Cost Accounting : Lal, Sharma Nigam
- 8. Cost Accounting : Wheldon
- 9. Journal of I.C.W.A. The Management Accountant
- 10. Cost Accounting : A Management Emphasis – Horngreen
- 11. Cost Accounting : Shukla & Grewal

SDE
S. Y. B. Com. (CBCS 2018 Course)
Semester IV
C451: BUSINESS ENTREPRENEURSHIP II

Objectives: To provide understanding of nature, scope and importance of business environment and entrepreneurship.

- 1. Entrepreneur and Entrepreneurship**
 - 1.1 Needs and importance of entrepreneurship
 - 1.2 Problems of unemployment
 - 1.3 Features and qualities of entrepreneur
 - 1.4 Functions of entrepreneur
 - 1.5 Entrepreneurial motives - David McClelland's theory of need for achievement and Kakinada experiment
- 2. Types of Entrepreneurs**
 - 2.1 Innovative entrepreneur
 - 2.2 Imitating entrepreneur
 - 2.3 Educated and uneducated entrepreneur
 - 2.4 Rich and poor entrepreneur
 - 2.5 Urban and rural entrepreneur
 - 2.6 Born and made entrepreneur
 - 2.7 Fabian and drone entrepreneur
 - 2.8 Agricultural entrepreneur

- 3. Women Entrepreneurs**
 - 3.1 Role of women in society
 - 3.2 Growth of women entrepreneurs
 - 3.3 Areas for women entrepreneur
 - 3.4 Problems faced by women entrepreneurs
- 4. Entrepreneurship in the Service Industry**
 - 4.1 Role of service sector in the national economy
 - 4.2 Types of service ventures
 - 4.3 Service industry management
 - 4.4 Success factors in service ventures
 - 4.5 Opportunities to service industry in rural and urban areas

Recommended Books

- | | | |
|----|--|------------------------|
| 1. | Business Environment - | Francies Kherunilam. |
| 2. | Environment & Entrepreneur- | B.C.Tandon. |
| 3. | Business Environment - | Balsubrahmaniyam. |
| 4. | Entrepreneurship - | Dr. P. C. Shejawalkar. |
| 5. | Entrepreneurship - | Dr.Prabhakar Deshmukh. |
| 6. | Business Environment - | Shaikh Saleem. |
| 7. | Business Environment - | K. Aswathappa. |
| 8. | A Practical guide to Industrial -
Entrepreneurs | Srivastava S.B. |
| 9. | Innovation and Entrepreneurship - | Peter F. Drucker |

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S. Y. B. Com. (CBCS 2018 Course)

Semester IV

C461: E-COMMERCE II

Objectives:

To enable the student to understand basics of E-Business

1. To understand and describe the unique features of E-Commerce technology
2. To understand various types Business Models for E-Commerce
3. To understand the issues of E-Commerce

1. E-Business Communication

- i. Introduction
- ii. Importance of E-Technology in the E-Business Communication
- iii. Models of E-Business Communication
- iv. E-Business Conferencing
- v. Audio, Documents and Telephone
- vi. Video Conferencing
- vii. E-mail in E-Commerce
- viii. Mobile Communication

2. Business Models for E-Commerce

- i. E-Business : Meaning, Definitions and Importance
- ii. E-Business Models Based on the Relationships of Transaction Parties
- iii. B2B, B2C, B2E, , B2G, C2C, C2G, G2G, P2P
- iv. E-Business Models Based on the Relationships of Transaction Types
- v. Manufacture Model
- vi. Advertising Model

- vii. Value Chain Model
- viii. Brokerage Model
- 3. E-Commerce Security**
 - i. E-Commerce Security- Concept, Need and Significance
 - ii. Basic Security Issues
 - iii. Attacking Methods: Hacking, Cracking and Freaking
 - iv. Filters: Meaning, Definition of Firewalls, Types of Filters
 - v. Cryptology: Encryption and Decryption
 - vi. Data Encryption Standards
 - vii. Cyber Crimes
 - viii. Managing E-Commerce Security
- 4. Legal and Ethical Issues of E-Commerce**
 - i. Legal Issues: Privacy, Intellectual Property Rights, Patents, Electron Contracts
 - ii. Ethical Issues: Channel Conflict, Internal Conflicts, Disintermediation, Trust, Non Work Related Use of Internet and Code of Ethics
 - iii. Regulatory Framework of E-Commerce

Recommended Books

1. Dave Chaffey, E-Business and E-Commerce Management, Pearson Education, New Delhi
2. Introduction to E-Commerce- SAGE Publication- New Delhi
3. Laudon, Kenneth C and Carol Guercio Traver, E-Commerce Business. Technology Society, Pearson Education, Delhi
4. Rayport, Jeffrey F and Jaworksi, Bernard J: Introduction to E-Commerce, Tata McGraw Hill, New Delhi
5. Rich, Jason R: Starting an E-Commerce Business, IDG Books, Delhi
6. Stamper David A, and Thomas L. Case: Business Data Communications, Pearson Education, New Delhi
7. Turban, Efraim, David King et. al, Electronic Commerce: A Managerial Perspective, Pearson Education Asia, Delhi

T. Y. B. Com. CBCS (2018 Course)
SEMESTER V
C508: CORPORATE ACCOUNTING III

Credit: 3

Objective: To enable the students to develop awareness about corporate accounting with the provisions of Companies Act.

- 1. Accounting Standards and Financial Reporting (Introduction to IFRS-Fair Value Accounting)**
 - 1.1 Brief Review of Indian Accounting Standards: AS- 3, AS-7, AS-12 AS-15 AS-17 to AS-20, AS-22 to 25
 - 1.2 Simple practical examples of application nature
- 2. Final Accounts of Banking Companies**
 - 2.1 Introduction of Banking Company - Legal Provisions
 - 2.2 Non Performing Assets (NPA) - Reserve Fund- Acceptance, Endorsements & Other Obligations, Bills for Collection Rebate on Bills Discounted, Provision for Bad and Doubtful Debts
 - 2.3 Preparation of Final Accounts in vertical form as per Banking Regulation Act 1949
 - 2.4 Introduction to Core Banking System.
- 3. Insurance Claim Accounts**
 - 3.1 Claim for Loss of Stock – Introduction, Procedure for Calculation, Average Clause, Treatment of abnormal items of goods, Under and Overvaluation of Stock
 - 3.2 Claim for Loss of Profit – Introduction, Indemnity under policy, Some important terms, Procedure for ascertaining claims
 - 3.3 Claim for Loss of Fixed Assets – Introduction, Some important Terms, Procedure for ascertaining claims
- 4. Single Entry System**
 - 4.1 Meaning
 - 4.2 Merits and demerits of single entry system
 - 4.3 Ascertainment of profit of a sole trader and partnership firm under statement of affairs method
 - 4.4 Conversion of single entry into double entry system

Recommended Books

1. Advanced Accounts: M. C. Shukla & T. S. Grewal (S. Chand & Sons, New Delhi)
2. Advanced Accounts: Hrishikesh Chakrabarty
3. Advanced Accounts: R. L. Gupta
4. Company Accounts: Jain and Narang (Kalyani Publishers, New Delhi)
5. Advanced Accounts: Gupta, Rupram
6. Advanced Accountancy: R. L. Gupta & M. Radhaswamy (S. Chand & Sons, New Delhi)
7. Student Guide to Accounting Standards : D.S. Rawat (Taxmann, New Delhi)
8. Accounting Standards: Sanjeev Singhal
9. Principal of Management Accounting: Dr. S.N. Maheshwari
10. Advanced Management Accounting: Ravi Kishor

Journals

1. The Chartered Accountant: ICAI, New Delhi
2. The Accounting World : ICAI, Hyderabad

T. Y. B. Com. CBCS (2018 Course)
SEMESTER V
C-512: INTERNATIONAL ECONOMICS-I

Credit: 3

Objectives

1. To have a holistic view of international economies.
2. To study the theories of International Trade.
3. To highlight the trends and challenges faced by nations in a challenging global environment.
4. To understand the trends in India's external sector.

UNIT-I: Introduction

- 1.1 Meaning and scope of International Economics
- 1.2 Importance of international economics
- 1.3 Domestic Trade vs International Trade.
- 1.4 Role of International Trade in Economic Growth

UNIT-II: Theory of International Trade

- 2.1 Theory of absolute advantage.
- 2.2 Theory of comparative cost advantage
- 2.3 Theory factor endowment (Heckscher – Ohlin Theory, Leontiof paradox)
- 2.4 Intra Industrial Trade

UNIT-III: Terms of Trade

- 3.1 Concept of Terms of Trade
 - 3.1.1 Gross barter terms of trade
 - 3.1.2 Net barter terms of trade.
 - 3.1.3 Income Terms of trade.
- 3.2 Factors determining terms of trade.
- 3.3 Gains from Trade – Static and Dynamics

UNIT-IV: International Trade Policy

- 4.1 Free Trade Policy – Meaning, Arguments for and against.
- 4.2 Protection policy – Meaning Arguments for and against.
- 4.3 Tools of Protection – Tariffs and non-tariff barriers.

UNIT-V: Regional and International Economic Co-operation

- 5.1 Regional Cooperation
 - 5.1.1 South Asian Association for Regional Cooperation (SAARC)
 - 5.1.2 European Union – (EU)
- 5.2 Concept of Trade Blocks and Economic Integration

Recommended Books:-

1. Sauderston : International Economics,
2. Z. M. Jhingan: International Economics (Vrinda Publication).
3. A. V. Rajwade: Foreign Exchange Risk Management (Academy of Business Studies)
4. Deminick Salvatove: International Economics
5. Francis Cherulliom: International Economics (prentice hall)
6. L.M.Bhole: Financial Institutinsl: Markets (Tata McGraw Hill).
7. H.R. Macharaju: International Financial Markets and India. (Wheeler Publication).
8. Antar Rashtriy Arthshastra: Dr. T.G. Gite and others (Atharva Prakashan, Pune).
9. Dutt & Sundarsom: Indian Economy (S. Chand & Company)
10. R. B.I. Report on Currency Finance

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T. Y. B. Com. CBCS (2018 Course)
SEMESTER V
C513: AUDITING AND TAXATION I

Credit: 3

Objectives:

1. To acquaint the students about the concept and principles of Auditing and audit process.
2. To understand the basic concepts and to acquire knowledge about Computation of Income under the Income Tax Act, 1961

1 Auditing

- 1.1 Elementary Principles of Auditing – Definitions, Nature, Objectives and Advantages of Auditing, Types of Errors and Frauds, Various Classes of Audit
- 1.2 Audit Programme, Audit Note Book, Working Papers, Internal Check, Internal Audit

2 Income Tax Act, 1961

- 2.1 Scope and objective of income tax
- 2.2 Taxation structure in India
- 2.3 Definitions-Income, Person, Assessee, Assessment Year, Previous Year, Agriculture Income, Exempted Income, Residential Status of an Assessee, PAN, TAN
- 2.4 Concept of Capital and Revenue Receipts and Expenditure

3. Computation of Taxable Income from Salary and House Property

- 3.1 Income from Salary: Salient Features, Meaning of Salary, Allowances and their tax liability–Perquisites and their Valuation, Deductions Allowed (Theory and Problems)
- 3.2 Income from House Property: Basis of Chargeability – Annual Value – Self Occupied and Let Out Property- Deductions Allowed (Theory and Problems)

4. Computation of Total Taxable Income of an Individual

- 4.1 Gross total Income
- 4.2 Deductions u/s-80C, 80ccc to 80 U
- 4.3 Income Tax Calculation- (Rates applicable for respective assessment year)
- 4.4 Education Cess

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. CBCS (2018 Course)
SEMESTER V
C504: BUSINESS REGULATORY FRAMEWORK I

Credit: 3

Objectives:

1. To acquaint students the basic concepts, terms and provisions of mercantile and business law.
2. To develop the awareness among the students regarding mercantile and business laws affecting business, trade and commerce.

1. Indian Contract Act 1872

- 1.1 Definition, nature and classification of contracts
- 1.2 Offer and acceptance
- 1.3 Capacities of parties to contract
- 1.4 Free consent
- 1.5 Consideration
- 1.6 Legality of object
- 1.7 Agreement declared void
- 1.8 Performance of contract
- 1.9 Discharge of contract
- 1.10 Remedies for breach of contract
- 1.11 Quasi contract

2. Special Contracts

- 2.1 Contract of indemnity
- 2.2 Contract of guarantee
- 2.3 Bailment
- 2.4 Pledge
- 2.5 Contract of agency

3. The Consumer Protection Act 1986

- 3.1 Salient features of the C.P. Act
- 3.2 Definitions-Consumer, Complainant, Services, Defect & Deficiency,
- 3.3 Complainant, unfair trade practice, restrictive trade practice
- 3.4 Consumer Protection Councils
- 3.5 Procedure to file complaint & Procedure to deal with complaint & Reliefs available to consumer.(Sec.12 to14)
- 3.6 Consumer Disputes Redressal Agencies (Composition, Jurisdiction, Powers and Functions)

4. Intellectual Property Rights

- 4.1 WIPO: Objectives, Organs, Programmes & Activities of WIPO
- 3.1 TRIPS: Objectives & Categories of IPR covered by TRIPS
- 3.2 Definition and conceptual understanding of following IPRs under the relevant Indian current statutes
 - 3.2.1 Patent: Definition & Concept, Rights & Obligation of Patentee, its term.
 - 3.2.2 Copyright: Characteristics & Subject Matter of Copyright, Author & his Rights, Term.
 - 3.2.3 Trademark: Characteristics, Functions, Illustrations, Various Marks, Term, Internet Domain Name- Rights of Trademark holder.
 - 3.2.4 Design: Importance, Characteristics, Rights of Design holder.
- 3.3 Geographical Indications, Confidential Information & Trade Secrets, Traditional knowledge-Meaning & Scope of these IPRs

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. & Kuchhal Vivek, Vikas Publishing House (2013)
4. Business and Commercial Laws:-Sen And Mitra
5. An Introduction to Mercantile Laws :-N. D. Kapoor, Sultan Chand & Sons, New Delhi
6. Business Laws :- N. M. Wechlekar
7. Company Law :-Avtar Singh
8. Business Law for Management :-Bulchandani K.R
9. Consumer Protection Act In India :-Niraj Kumar
10. Consumer Grievance Redressal under CPA :-Deepa Sharma.
11. Business Law: Dilip Shinde, Kiran Nerkar, Shantnu Jog, Anant Deshmukh (Sai Jyoti Publication)
12. Business Law: Kapoor N.D., Sultan Chand & Sons, New Delhi.

T. Y. B. Com. CBCS (2018 Course)
SEMESTER V
C511: CORPORATE LAW V

Credit: 3

Objectives:

- 1) To develop understanding of the regulations of Registered Companies
 - 2) To provide thorough understanding of the various provisions of the Companies Act 2013.
- 1. Borrowing Powers**
 - 1.1 Statutory Provisions
 - 1.2 Unauthorized Borrowings
 - 1.3 Restrictions on Borrowing Powers
 - 1.4 Ultra vires the Borrowing
 - 1.5 Security for Borrowings - Mortgage – Pledge – Hypothecation – Charge – Fixed Mortgage and Charge - Registration of Charges
 - 2. Borrowing Methods**
 - 2.1 Short Term, Medium and Long Term Borrowings
 - 2.2 Public Deposits: Acceptance of Deposits by Companies, Prohibition on Acceptance of Deposits from Public, Repayment of Deposits
 - 2.3 Registered Valuers
 - 2.4 Issue of debentures – Meaning, Kinds, Procedure for Issue Debentures
 - 2.5 SEBI Guidelines relating to Issue of Debentures
 - 2.6 Inter-Company Loans and Investments
 - 3. Rule of Majority**
 - 3.1 Concept of Rule of Majority and Exceptions to the Rule of Supremacy of Majority
 - 3.2 Protection of Minority
 - 3.3 Remedies and Rights of Minority Shareholders
 - 3.4 Oppression and Mismanagement-Meaning
 - 3.5 Prevention of Oppression and Mismanagement
 - 3.6 Who can apply to the Court?
 - 3.7 Powers of Tribunal
 - 3.8 Power of Central Government
 - 4. Corporate Governance**
 - 4.1 Concept and Historical Background
 - 4.2 Cadbury Committee Report
 - 4.3 Corporate Management Structure for Corporate Governance
 - 4.4 Corporate Governance in Indian Context
 - 4.5 Code of Effective Corporate Governance
 - 4.6 Principles of Morality and Business Ethics and Scope
 - 4.7 Code of Conduct for Professionals

- 4.8 Role of Board of Directors
- 4.9 Board Committees
- 4.10 Reports of Various Committees on Corporate Governance

Recommended Books

- 1. Companies Act 2013
- 2. Company Law N. D. Kapoor
- 3. Guide to Companies Act Ramaiya
- 4. Principles of Modern Company Law Gower L. C. B.
- 5. Modern Indian Company Law M. C. Kuchhal
- 6. Company Law – Avtar Singh (Eastern Book Co., Lucknow)
- 7. Company Law - A. K. Mujumdar (Taxmann Publication Pvt. Ltd.)
- 8. Corporate Law – Dilip Shinde, Kiran Nerkar, Abhishek Sahu (Sai Jyoti Publication)

T. Y. B. Com. CBCS (2018 Course)
SEMESTER V
C 521: BANKING & INSURANCE - V

Credit: 3

Objectives –

This course aims at providing students with an understanding of the structure, organization, and working of financial markets and institutions in India.

1. Banking System in India

- 1.1 Nature of banking system in India
- 1.1 Role of banking in economic development of India.
- 1.2 Commercial banks in private and public sector.
- 1.3 Nationalization of commercial banks - factors responsible, performance of nationalized banks and evaluation of banks after nationalization.
- 1.4 New private commercial banks.
- 1.5 Three tier system of co- operative credit in India.
- 1.6 National Bank for Agriculture and Rural Development (NABARD)

2. Banking Sector Reforms

- 2.1 Reforms in system – Narsimhan Committee Report. (I) (1991)
- 2.2 Banking and financial sector reforms
- 2.3 Narsimhan Committee Report (II) (1998)
- 2.5 Banking Ombudsmen Scheme of 1995

3. Indian Money Market

- 3.1 Un- organized sector of the Indian money market
- 3.2 Organized sector of Indian money market
- 3.3 Characteristics of Indian money market
- 3.4 Measures to reform and strengthen Indian money market

4. Indian Capital Market

- 4.1 Evolution of capital market in India
- 4.2 Structure and Constituents of Indian capital market
- 4.3 Stock Exchanges in India – Nature of transaction and speculation
- 4.4 Major Problems in trading in Indian stock exchanges
- 4.5 Measures suggested for the reforms of stock exchanges
- 4.6 Security Exchange Board of India (SEBI)
- 4.7 Steps taken by SEBI to strengthen Capital Market

Suggested Readings:

- 1) Banking Law and Practice in India (18th Edition) – by Tandan.
- 2) Banking Theory and Practice – by K.C. Shekar.
- 3) Money, Banking & International Trade – by M.C. Vaish.
- 4) Banking & Finance – by Dr. Mukund Mahajan.
- 5) Banking and Finance – by Prof. Rita Swamy & Prof. Shrikant Joshi.
- 6) Indian Financial System –M.Y. Khan.
- 7) Banking Theory & Practice – by DR. P.K. Srivastav.
- 8) Development Banking – Issues & Options – by Vasant Desai.
- 9) Indian Economy by Dr.Dhar
- 10) Indian Economy by Rudhar Datta & Sundaram.
- 11) World Trade and Payment – An Introduction, 9th Edition (2004) Caves, Franker and Jones, Pearson Education, Delhi-110 092.
- 12) Management of Banking and Financial Services – Justin Paud and Padmlatha Suresh (2007), Pearson Education, Delhi-110 092

**T. Y. B. Com. CBCS (2018 Course)
SEMESTER V
C531: MARKETING V**

Credit: 3

Objective:- To acquaint students with the basics of advertising and publicity.

1. Advertising

- 1.1 Introduction, Scope and Elements of Advertising
- 1.2 Conceptual frame work and origin
- 1.3 Advertising as a marketing tool and its significance for consumer welfare
- 1.4 Nature and functions of advertising
- 1.5 Role of advertng in modern business
- 1.6 Advertising and marketing mix
- 1.7 Objectives of advertising
- 1.8 Economic and social aspects of advertising
- 1.9 Benefits, limitations of advertising

2. Advertising in Media

- 2.1 Definition, Classification and characteristics of different media
- 2.2 Outdoor media, direct mail, radio, television, miscellaneous,
- 2.3 Selection of media-factors affecting selection of a media
- 2.4 Designing media plan- strategic considerations, market the target consumers, type of the product to be advertised, characteristics of distribution channel, copy formulation, exposure to the market
- 2.5 Media mix
- 2.6 Availability of media and cost of media
- 2.7 Media scheduling

3. Construction of Advertising Materials

- 3.1 Visualization-techniques of visualization
- 3.2 Preparation of the copy
- 3.3 Copy thinking
- 3.4 Objectives and essentials of good copy, Types of copy
- 3.5 A-I-D-A formula (Attention-Interest-Desire-Action)
- 3.6 Illustration-meaning, importance, advantages, limitations, essentials of illustration

4. Advertising Agency, Functions, Selection, Co-ordination

- 4.1 Evolution and history of advertising agency- a consultants role- services and functions of an advertising agency
- 4.2 Factors involved in agency selection- co-ordination with the agency - changing the agency- organisational structure - development of new agency system
- 4.3 Future of advertising agency- institutional advertising- inter-dependence of institutional and product advantage image building
- 4.4 Audience segmentation and media - methods of selecting new clients - corporate advertisement corporate advertising in India

Recommended Books

- 1. Navin Mathur : Press Advertising (Himalaya Publishing House)
- 2. M. Satyanarayan : Salesmanship - Sales Management & Advertising
- 3. S.A. Chunawala & K.C. Sethia : Foundation of Advertising - Theory & Practice
- 4. G.P. Palekar & R.A. Haredia : Advertising
- 5. Peter Chandan : Advertising & Publicity
- 6. Harry Walkar Hepner : Modern Advertising - Practice & Principles

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T. Y. B. Com. CBCS (2018 Course)
SEMESTER V
C541: COST AND MANAGEMENT ACCOUNTING III

Credit: 3

Objective: To acquaint the student with treatment of labour overheads and methods of costing.

1. Labour

- 1.1 Importance of labour
- 1.2 Classification of labour cost
- 1.3 Distinction between direct labour and indirect labour cost
- 1.4 Labour turnover – meaning and causes
- 1.5 Methods of calculating labour turnover rate
- 1.6 Labour turnover cost and its treatment
- 1.7 Time keeping- meaning and objectives
- 1.8 Methods of time keeping- manual and mechanical methods
- 1.9 Time booking - meaning and objectives
- 1.10 Methods of time booking -time sheet, job tickets / cards, labour cost cards

2. Labour Remuneration

- 2.1 Meaning of remuneration
- 2.2 Features of sound wage plan
- 2.3 Methods of wage payment- basic methods-time wage system, piece rate system, Taylor's differential piece rate system
- 2.4 Bonus plans, Halsey plan, Rowan plan, Emerson's efficiency plan
- 2.5 Distinction between Halsey and Rowan plan

3. Overheads

- 3.1 Meaning and definitions
- 3.2 Classification – functional, element wise, behavior wise, nature wise and control wise, purpose of classification
- 3.3 Allocation and apportionment of overheads-meaning
- 3.4 Principles to be followed- bases of apportionment- primary and secondary distribution
- 3.5 Distinction between allocation and apportionment
- 3.6 Reapportionment of overheads, bases for reapportionment of overheads

- 3.7 Methods of reapportionment- non reciprocal, repeated distribution method, simultaneous equation method
- 3.8 Absorption of overheads- meaning
- 3.9 Absorption rates- objectives, under absorption and over absorption
- 3.10 Methods - labour hour rate, machine hour rate etc.

4. Special Points

- 4.1 Overtime- meaning, normal and abnormal overtime, accounting treatment
- 4.2 Idle time- meaning, normal and abnormal idle time, accounting treatment
- 4.3 Incentives – monetary and non monetary incentives

Recommended Books

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|---|------------------|
| 1. Advanced Cost Accounting | Jain and Narang |
| 2. Advanced Cost Accounting | B. K. Bhar |
| 3. Advanced Cost and Management Accounting | Saksena Vaishtha |
| 4. Cost and Management Accounting: Problems and Solutions | P. V. Rathnam |
| 5. Advanced Cost Accounting | N. K. Prasad |
| 6. Advanced Costing and Management Accountancy | Subhash Jagtap |

T. Y. B. Com. CBCS (2018 Course)
SEMESTER V
C542: COST AND MANAGEMENT ACCOUNTING IV

Credit: 3

Objective: To acquaint the students with the application of cost accounting techniques as well as with recent trends in cost accounting.

1. Marginal Costing

- 1.1 Marginal costs and marginal costing, meaning, objectives, uses, limitations
- 1.2 Difference between absorption costing and marginal costing
- 1.3 Key factor analysis
- 1.4 Concept of differential costs
- 1.5 Break even analysis
- 1.6 Cost volume profit analysis, simple break even charts, multiple break even charts, profit volume graph
- 1.7 Calculation of breakeven point by mathematical methods
- 1.8 Applications of BEP analysis

2. Budgets and Budgetary Control

- 2.1 Introduction
- 2.2 Pre-requisites of budgeting systems
- 2.3 Classification of budgets - functional budgets, purchase budget, production budget, sales budget, cash budget, fixed and flexible budgets, zero base budgeting
- 2.4 Performance report - performance budgeting

3. Introduction to Management Information System in Costing

- 3.1 Meaning , Objectives of Management Information System
- 3.2 Advantages of Management Information System

4. Cost Audit

- 4.1 Nature, objects and scope
- 4.2 Advantages of cost audit
- 4.3 Cost audit procedure, list of records and procedure, preparation of cost audit programme
- 4.4 Cost audit report and cost audit records rules

Recommended Books

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|--|------------------|
| 1) Advanced Cost Accounting | Jain - Narang. |
| 2) Advanced Cost Accounting | B. K. Bhar. |
| 3) Advanced Cost & Management Accounting | Saksena Vaishtha |
| 4) Cost & Management Accounting : Problems & Solutions | P. V. Rathanam. |
| 5) Advanced Cost Accounting | N. K. Prasad. |
| 6) Advanced Costing & Management Accountancy | Subhash Jagtap. |
| 7) Advanced Cost Accounting | Sharma Nigam. |
| 8) Cost Accounting | Wheldon. |
| 9) Journal of I. C. W. A. The Management Accountant. | |
| 10) Cost Accounting : A Management Emphasis - Horngreen. | |

T. Y. B. Com. CBCS (2018 Course)

SEMESTER V

C 551: BUSINESS ENTREPRENEURSHIP III

Credit: 3

Objective: To acquaint the students with promotional aspects of business unit and its problems and concept of privatization, globalization and multinational corporations.

1. Promotional Aspect

- 1.1 Project- identification of opportunity, market survey, collection and analysis of data, comparative study of project, bankable project report, cash flow statement, break even chart, documentation, registration and licensing, consultancy, suitable form of organization

2. SSI Units

- 2.1 Government schemes, nature of financing
- 2.2 Seed capital scheme, ploughing back of profits
- 2.3 Bank finance, State Finance Corporation, Maharashtra Industrial Development Corporations, Western Maharashtra Development Corporation,
- 2.4 Decisions regarding location, scale of production, technology, purchase, marketing, public relations

3. Privatizations and Globalization

- 3.1 Privatization- Public sector, its defects, reactions, ways of privatization, obstacles, benefits, privatization in India
- 3.2 Globalization- why go international? international strategy, globalization of Indian business

Recommended Books

1. Peter F. Drucker - Innovation and Entrepreneurship -U.B.S. Publishers Ltd., New Delhi
2. Agarwal Vinod K - Initiative, Enterprise and Economic Choices in India
3. Mishra P.N. - Development Bank and the New Entrepreneurship
4. Srivasatava S.B. - A Practical Guide to Industrial Entrepreneurship
5. T.Venkateshwara Rao, Udia Pareck - Developing Entrepreneurship, IIM, Ahmadabad
6. Sharma R.A.- Entrepreneurial Change in Indian Industry, Sterling Publishers Pvt. Ltd. New Delhi
7. Vasant Desai - Dynamics of Entrepreneurial Development and Management, Himalaya Publishing House

T. Y. B. Com. CBCS (2018 Course)
SEMESTER V
C552: BUSINESS ENTREPRENEURSHIP IV

Credit: 3

Objective: To acquaint the students with development and growth of entrepreneurship skills.

- 1. Organizational Behaviour**
 - 1.1 Organization – meaning, definitions, goals, approaches
 - 1.2 Organizational behaviour – meaning, definitions, Scope
 - 1.3 Historical roots to organizational behaviour.
 - 1.4 Organizational behaviour model.
- 2. Individual Behaviour and Personality**
 - 2.1 Determinants of individual behaviour, biographical characteristics, ability, learning and personality
 - 2.2 Personality- meaning, definitions, determinants of personality
 - 2.3 Theories of personality
 - 2.4 Personality development
 - 2.5 Emotional intelligence
 - 2.6 Entrepreneurial personality
- 3. Innovation**
 - 3.1 Meaning
 - 3.2 Schumpeter and innovation
 - 3.3 Sources of innovation
 - 3.4 Principles of innovation
 - 3.5 Do's and don'ts of innovation
- 4. Leadership**
 - 4.1 Meaning and definitions
 - 4.2 Distinction between manager and leader
 - 4.3 Leadership theories – traits theory
 - 4.4 Behavioural theory, the managerial grid
 - 4.5 Contingency theory, situational theory, path and goal theory
 - 4.6 Transactional versus transformational leadership
 - 4.7 Indian industrial leadership and challenges of new scenario

Recommended Books

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|----|---|------------------------|
| 1. | Innovation and Entrepreneurship | Peter F. Drucker |
| 2. | Dynamics of Entrepreneurial Development | Vasant Desai |
| 3. | Business Environment | Francis Cherunilam |
| 4. | Entrepreneurial Change in Indian Industry | R.A.Sharma |
| 5. | Entrepreneurship and Economic Development | Peter Killby |
| 6. | Entrepreneurship | Dr. P.C.Shejwalkar |
| 7. | Environment and Entrepreneur | B.C.Tandon |
| 8. | Entrepreneurship | Dr. Prabhakar Deshmukh |

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T. Y. B. Com. CBCS (2018 Course)
SEMESTER V
C561: E-Commerce III
(E-Marketing and E-Banking)

Credit: 3

Objectives:

1. To understand role of security in online transactions
2. To understand and describe the unique features of e-commerce technology.
3. To understand various types of business models.
4. To analyze and compare the different monetary transactions.

1. E-Markets

- 1.1 Online Shopping
- 1.2 Online Purchasing
- 1.3 Electronic Markets
- 1.4 Three Models of E-Markets
- 1.5 E-Advertising
- 1.6 E-Branding

2 E-Banking

- 2.1 Introduction, Concepts & Meaning
- 2.2 Electronic Fund Transfer
- 2.3 Automated Clearing House
- 2.4 Automated Ledger posting
- 2.5 Electronic Money transfer
- 2.6 E-cheques
- 2.7 ATM, FOS & Tele-banking

3. E-Payment Systems

- 3.1 Models of Payments : Credit Cards, Debit Cards & Smart Cards
- 3.2 E-Credit Accounts & E-Money/Cash
- 3.3 Digital Signatures
- 3.4 Legal positions of Digital Signatures
- 3.5 Procedure & working of Digital Signature technology
- 3.6 Risks and E-Payment System
- 3.7 Data Protections, risk from mistakes and disputes
- 3.8 Consumer protection
- 3.9 Management Information Privacy
- 3.10 Managing Credit Risk

4 E- Ticketing

- 4.1 Online booking systems
- 4.2 Online booking procedure of railways, airlines, tourist and religious places, hotels and entertainment industry

Reference Books

1. e-Commerce - Concepts, Models, Strategies, by C S V Murthy Himalaya Publishing House
2. Basics of e-Commerce- Legal and Security Issues E-Commerce, E-Business
3. Dr C S Rayudu : Himalaya Publishing
4. e-Commerce : An Indian Perspective 2nd Edition P T Josheph SJ
5. Electronic Commerce: Elias M Awad, Pearson Education

T. Y. B. Com. CBCS (2018 Course)
SEMESTER V
C562: E-Commerce IV
(M-Commerce and E-Governance)

Credit: 3

Objectives:

1. To understand role of security in online transactions
2. To understand and describe the unique features of e-commerce technology.
3. To understand various types of business models.
4. To analyze and compare the different monetary transactions.

1. Mobile Commerce

- 1.1 Growth of Mobile Commerce
- 1.2 Mobile Health Services
- 1.3 Wireless Applications
- 1.4 Technologies for Mobile Commerce

2. Digital Economy

- 2.1 Major characteristics
- 2.2 Economic rules
- 2.3 Impact on trading and intermediaries
- 2.4 Impact on business processes and functional areas in banking, financial and insurance organizations

3. Electronic Data Interchange

- 3.1 Concept of EDI
- 3.2 Difference between Paper-based Business and EDI Based Business
- 3.3 Advantages of EDI
- 3.4 Application areas for EDI
- 3.5 Action Plan for Implementing EDI
- 3.6 Factors influencing the choice of EDI

4. E-Governance for India

- 4.1 Applications in Governance of India
- 4.2 EDI in governance
- 4.3 E-government; E-governance – applications of the internet
- 4.4 Concept of government-to-business, business-to-government and citizen-to-government
- 4.5 E-governance models; Private sector interface in e-governance

References

8. Dave Chaffey, E-Business and E-Commerce Management, Pearson Education, New Delhi
9. Introduction to E-Commerce- SAGE Publication- New Delhi
10. Laudon, Kenneth C and Carol Guercio Traver, E-Commerce Business. Technology Society, Pearson Education, Delhi
11. Rayport, Jeffrey F and Jaworksi, Bernard J: Introduction to E-Commerce, Tata McGraw Hill, New Delhi
12. Rich, Jason R: Starting an E-Commerce Business, IDG Books, Delhi
13. Stamper David A, and Thomas L.Case: Business Data Communications, Pearson Education, New Delhi
14. Turban, Efraim, David King et. al, Electronic Commerce: A Managerial Perspective, Pearson Education Asia, Delhi.

T. Y. B. Com. CBCS (2018 Course)
SEMESTER VI
C608: CORPORATE ACCOUNTING IV

Credit: 3

Objective: To enable the students to develop awareness about corporate accounting with the provisions of Companies Act.

- 1. Farm Accounting**
 - 1.1 Meaning and objectives
 - 1.2 Preparation of farm accounts to ascertain the profit or loss on various farming activities like crop, live stock, dairy, poultry
 - 1.3 Preparation of general profit and loss account and balance sheet.
- 2. Final Accounts of Co-operative Societies**
 - 2.1 Meaning of Credit Co-operative Societies
 - 2.2 Meaning of Consumer Co-operative Societies
 - 2.3 - Allocation of Profit as per Maharashtra State Co-operative Societies Act
 - 2.4 Preparation of Final Accounts of Credit Co-operative Societies
 - 2.5 Preparation of Final Accounts of Consumer Co-operative Societies
- 3. Analysis of Financial Statements**
 - 3.1 Ratio Analysis: Meaning and objectives
 - 3.2 Nature of Ratio Analysis
 - 3.3 Problems on ratio analysis restricted to the following ratios:
 - a) Gross Profit Ratio b) Net Profit Ratio
 - c) Operating Ratio d) Stock Turnover Ratio
 - e) Current Ratio f) Liquid Ratio or Acid Test Ratio
 - g) Debt to Equity Ratio
- 4. Computerized Accounting Practices**
 - 4.1 Computerised Accounting Process
 - 4.2 Income Tax - Tax Deducted at Source (TDS)
 - 4.3 GST-History, Characteristics, Benefits, Limitations, Taxation Scheme
 - 4.4 Including entries with the help of Accounting Software
(Demonstration and Hands Experience)

Recommended Books

1. 1 Advanced Accounts: M. C. Shukla & T. S. Grewal (S. Chand & Sons, New Delhi)
2. Advanced Accounts: Hrishikesh Chakrabarty
3. Advanced Accounts: R. L. Gupta
4. Company Accounts: Jain and Narang (Kalyani Publishers, New Delhi)
5. Advanced Accounts: Gupta, Rupram
6. Advanced Accountancy: R. L. Gupta & M. Radhaswamy (S. Chand & Sons, New Delhi)
7. Student Guide to Accounting Standards : D.S. Rawat (Taxmann, New Delhi)
8. Accounting Standards: Sanjeev Singhal
9. Principal of Management Accounting: Dr. S.N. Maheshwari
10. Advanced Management Accounting: Ravi Kishor
11. GST Manual, Government of India

Journals

1. The Chartered Accountant: ICAI, New Delhi
2. The Accounting World : ICFAI, Hyderabad

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T. Y. B. Com. CBCS (2018 Course)
SEMESTER-VI
C-604: INTERNATIONAL ECONOMICS-II

Credit : 3

Objectives:

1. To have a holistic view of international economies.
2. To study the theories of International Trade.
3. To highlight the trends and challenges faced by nations in a challenging global environment.
4. To understand the trends in India's external sector.

UNIT-I: Balance of Payment

- 1.1 Concept of balance of trade & Balance of Payments
- 1.2 Balance of Payment on Current Account and Capital Account
- 1.3 Convertibility of Rupee on Current Account and Capital Account

UNIT-II: Foreign Exchange Rate

- 2.1 Meaning of foreign exchange rate.
- 2.2 Fixed v/s flexible exchange rate.
- 2.3 Exchange rate theory-
 - 2.3.1 Purchasing Power Parity Theory
 - 2.3.2 Balance of Payments Theory

UNIT-III: Foreign Exchange Market

- 3.1 Structure of foreign exchange market.
- 3.2 Management of Foreign Exchange Inflow and Outflow
- 3.3 Euro Dollar Market

UNIT-IV: Factor Mobility

- 4.1 Foreign Capital - Meaning of foreign Direct Investment and Foreign Institutional Investment
- 4.2 Role of Multi National Corporations (MNC)
- 4.3 Motives and Effects of International Labour Migration

UNIT-V: Foreign Trade Policy

- 5.1 India's Foreign Trade Policy since 1991.
 - 5.1.1 Features
 - 5.1.2 Trends
 - 5.1.3 Evaluation

Recommended Books:-

1. Sauderston : International Economics,
2. Z. M. Jhingan: International Economics (Vrinda Publication)
3. A. V. Rajwade: Foreign Exchange Risk Management (Academy of Business Studies)
4. Deminick Salvatove: International Economics
5. Francis Cherulliom: International Economics (prentice hall)
6. L.M.Bhole: Financial Institutinsl: Markets (Tata McGraw Hill)
7. H.R. Macharaju: International Financial Markets and India. (Wheeler Publication)
8. Antar Rashtriay Arthshastra: Dr. T.G. Gite and others (Atharva Prakashan, Pune)
9. Dutt & Sundarsom: Indian Economy (S. Chand & Company)
10. R. B.I. Report on Currency Finance

T. Y. B. Com. CBCS (2018 Course)
SEMESTER VI
C612: AUDITING AND TAXATION II

Credit : 3

Objectives:

1. To acquaint the students about the concept and principles of Auditing, Audit process and Tax Audit.
2. To understand the basic concepts and to acquire knowledge about Computation of Income, and Tax Collection Authorities under the Income Tax Act, 1961

1. Checking, Vouching and Audit Report

- 1.1 Test Checking-Vouching of Cash Book-Verification and Valuation of Assets and Liabilities
- 1.2 Qualified and Clean Audit Report
- 1.3 Audit Certificate
- 1.4 Difference between Audit Report and Audit Certificate

2. Company Auditor

- 2.1 Qualifications and Disqualification
- 2.2 Appointment and Removal
- 2.3 Right, Duties and Liabilities

3. Tax Audit and Tax Authorities

- 3.1 Definition of Accountant, Scope of Auditor's Role under Income Tax Act
- 3.2 Compulsory Tax Audit, Certification for Claiming Exemptions
- 3.3 Selective Tax Audit, Tax Consultancy and Representation
- 3.4 Proforma of Computerized Systems
- 3.5 Structure, Functions and powers of various Income Tax Authorities (Administrative and Judicial)
- 3.6 Central Board of Direct Taxes

4. Computation of Taxable Income

- 4.1 **Profits and Gains of Business and Profession**
 - a) Definition
 - b) Deductions expressly allowed and deduction expressly disallowed (Theory and Problems)
- 4.2 **Capital Gains**
 - a) Chargeability- Definitions - Cost of Improvements - Short Term and Long Term Capital Gains (Theory)
- 4.3 **Income from Other Sources**
 - a) Chargeability, Deductions, Amounts not deductible.(Theory only)

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. CBCS (2018 Course)
SEMESTER VI
C613: BUSINESS REGULATORY FRAMEWORK II

Credit : 3

Objectives:

1. To acquaint students the basic concepts, terms and provisions of mercantile and business law.
2. To develop the awareness among the students regarding mercantile and business laws affecting business, trade and commerce.

1. Sale of Goods Act 1930

- 1.1 Formation of contract of sale
- 1.2 Goods and their classification
- 1.3 Price
- 1.4 Conditions and warranties
- 1.5 Transfer of property in goods
- 1.6 Performance of a contract of sale
- 1.7 Unpaid seller and his rights
- 1.8 Sale by auction
- 1.9 Hire purchase agreement

2. Negotiable Instruments Act 1881

- 2.1 Concept of Negotiable Instruments: Characteristics, Meaning, Important relevant definitions under the Act
- 2.2 Definitions and Essentials of promissory note, bill of exchange and cheque
Distinction between these instruments.
- 2.3 Crossing of cheques, It's meaning and types
- 2.4 Holder and holder in due course, Privileges of holder in due course
- 2.5 Negotiation, endorsement, kinds of endorsement
- 2.6 Liabilities of parties to negotiable instruments
- 2.7 Dishonour of negotiable instruments, kinds, law relating to notice of dishonor
Dishonour of cheques

3. Foreign Exchange Management Act 2000

- 3.1 Objects and features of the act
- 3.2 Definitions and main provisions

4. E-Contracts, Arbitration and Conciliation

- 4.1 Significance of E-Transactions /E-Commerce.
Nature, Formation, Legality, Recognition
(Chapter 4.Sec.11-13 of I T Act, 2000 relating to attribution, acknowledgement, dispatch of E-Records)
- 4.2 Digital Signatures: Meaning & functions, Digital Signature certificates [Sections 35-39]
- 4.3 Legal issues involved in E-Contracts.
- 4.4 Concept of Arbitration & Conciliation
- 4.5 Definition & Essentials of Arbitration Agreement.

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. & Kuchhal Vivek, Vikas Publishing House (2013)
4. Business and Commercial Laws:-Sen And Mitra
5. An Introduction to Mercantile Laws :-N. D. Kapoor, Sultan Chand & Sons, New Delhi
6. Business Laws :- N. M. Wechlekar
7. Company Law :-Avtar Singh
8. Business Law for Management :-Bulchandani K.R
9. Business Law: Dilip Shinde, Kiran Nerkar, Shantnu Jog, Anant Deshmukh (Sai Jyoti Publication)
10. Business Law: Kapoor N.D., Sultan Chand & Sons, New Delhi.
11. Negotiable Instruments Act :-Khergamwala
12. Intellectual Property Law:-P.Narayan.
13. Cyber Laws :- Krishna Kumar

T. Y. B. Com. CBCS (2018 Course)
SEMESTER VI
C611: CORPORATE LAW VI

Credit : 3

Objectives:

- 1) To develop understanding of the regulations of Registered Companies
- 2) To provide thorough understanding of the various provisions of the Companies Act 2013

1. Filling and Filing Documents

- 1.1 Statutory Books to be kept, Annual Return
- 1.2 Form and Content of Balance Sheet and Profit and Loss Statement
- 1.3 Place of Keeping and Inspection of Returns
- 1.4 Event based Forms, Return of Allotment, Filing of Special Register of Charges
- 1.5 Registration of Charges, Company's Register of Charges
- 1.6 Rectification by Central Government in Register of Charges

2. Company Auditor

- 2.1 Eligibility, Qualifications and Disqualifications of a Company Auditor
- 2.2 Appointment, Remuneration and Removal of an Auditor
- 2.3 Status of a company auditor
- 2.4 Powers and Duties of an Auditor and Auditing Standards
- 2.5 Non-Audit Services to Audit Clients
- 2.6 Mandatory Firm Rotation

3. Corporate Restructuring

- 3.1 Meaning of Corporate Restructuring, Historical Background
- 3.2 Compromises, Arrangements and Amalgamation: Concepts and Need
- 3.3 Power to Compromise or to Make Arrangement with Creditors and Members
- 3.4 Powers of Tribunal to Enforce Compromise or Arrangement
- 3.5 Merger or Amalgamation: Meaning, Merger or Amalgamation of Certain Companies
- 3.6 Merger with Foreign Companies
- 3.7 Cross-Border Mergers

4. Corporate Collapse

- 4.1 Meaning of Winding up, Winding up vs. Dissolution
- 4.2 Modes of Winding up:

- a) Winding up by Tribunal, Circumstances in which Company may be Wound up by Tribunal, Petition for Winding up, Powers of Tribunal, Company Liquidator, Appointment, Removal, Official liquidator, his Powers and Functions
- b) Voluntary Winding up- Circumstances in which Company may be Wound up Voluntarily, Effects of voluntary Winding up
 - i) Members' Voluntary Winding up and Creditors' Voluntary Winding up, Procedure
 - ii) Distinction between Members' and Creditors' Voluntary Winding up
- c) Voluntary Winding up under the Supervision of the Tribunal

Books Recommended

1. Companies Act 2013
2. Company Law N. D. Kapoor
3. Guide to Companies Act Ramaiya
4. Principles of Modern Company Law Gower L. C. B.
5. Modern Indian Company Law M. C. Kuchhal
6. Company Law – Avtar Singh (Eastern Book Co., Lucknow)
7. Company Law - A. K. Mujumdar (Taxmann Publication Pvt. Ltd.)
8. Corporate Law – Dilip Shinde, Kiran Nerkar, Abhishek Sahu (Sai Jyoti Publication)

**T. Y. B. Com. CBCS (2018 Course)
SEMESTER-VI
C 621: BANKING & INDURANCE – VI**

Credit : 3

Objectives –

This course aims at providing students with an understanding of the structure, organization, and working of financial markets and institutions in India.

Unit I - Development Banking

- 1.1 Evolution and nature of development banks
- 1.2 Functions of development banks
- 1.3 Types of development banks in India and abroad

Unit II - Non- Banking Financial Intermediaries in India

- 2.1 Types of Non- Banking Financial Intermediaries in India
- 2.2 Chit Fund, Investment institutions, Mutual Fund and Leasing Companies in India
- 2.3 NBFIs in public sector – Establishment and nature

Unit III – Banks in India

- 2.1 State Bank of India
- 2.2 Industrial Finance Corporation of India, State Finance Corporation
- 2.3 Industrial Development Bank of India, Small Industries Development Bank
- 2.4 Industrial Credit and Investment Corporation of India and
- 2.5 Export - Import Bank of India and Export Credit Guarantee Corporation of India
- 2.6 Housing Development Finance Corporation and National Housing Bank

Unit III - Insurance Sector in India

- 3.1 Role of Life Insurance Corporation and General Insurance Corporation of India
- 3.2 Investment policy of Life Insurance Corporation and General Insurance Corporation
- 3.3 Study of private insurance companies and their products
- 3.4 Importance of insurance business in agricultural and rural development
- 3.5 Necessity and method of regulating insurance sector

Suggested Readings:

- 1) Banking Law and Practice in India (18th Edition) – by Tandan.
- 2) Banking Theory and Practice – by K.C. Shekar.
- 3) Money, Banking & International Trade – by M.C. Vaish.
- 4) Banking & Finance – by Dr. Mukund Mahajan.
- 5) Banking and Finance – by Prof. Rita Swamy & Prof. Shrikant Joshi.
- 6) Indian Financial System –M.Y. Khan.
- 7) Banking Theory & Practice – by DR. P.K. Srivastav.
- 8) Development Banking – Issues & Options – by Vasant Desai.
- 9) Indian Economy by Dr.Dhar
- 10) Indian Economy by Rudhar Datta & Sundaram.
- 11) World Trade and Payment – An Introduction, 9th Edition (2004) Caves, Franker and Jones, Pearson Education, Delhi-110 092
- 12) Management of Banking and Financial Services – Justin Paud and Padmlatha Suresh (2007), Pearson Education, Delhi-110 092.

**T. Y. B. Com. CBCS (2018 Course)
SEMESTER VI
C631: MARKETING VI**

Credit : 3

Objective: The objective of the course is to acquaint students with the basics of advertising and publicity.

1. Advertisement Layout

- 1.1 Meaning and importance
- 1.2 Components- background, border, caption, decoration, heading, product, slogan, space, sub-heading, text, message, trademark, balance in layout, weight, movement
- 1.3 The modernistic advertisement

2. Appeals in Advertisement

- 2.1 Meaning and significance
- 2.2 Advertising message
- 2.3 Negative emotional approach
- 2.4 Fear appeal and market segmentation
- 2.5 Positive emotional approach
- 2.6 Direct and indirect appeal

3. Advertising as a Career

- 3.1 Selecting advertising as a career
- 3.2 The modern advertiser educational training
- 3.3 Advantages and limitations of advertising as a profession
- 3.4 Women in advertising career
- 3.5 Internet advertising

4. Advertising Budget and Public Relations

- 4.1 Limit on expenditure - budget a plan - steps in advertising budget making process - budget process methods - factors to be considered for preparing advertising budget
- 4.2 Percentage of sales method - objectives and task method - other methods – competitive parity method
- 4.3 Incremental concept - administrating the budget

Recommended Books

1. Navin Mathur : Press Advertising (Himalaya Publishing House)
2. M. Satyanarayan : Salesmanship - Sales Management & Advertising
3. S.A. Chunawala & K.C. Sethia : Foundation of Advertising - Theory & Practice
4. G.P. Palekar & R.A. Haredia : Advertising
5. Peter Chandan : Advertising & Publicity
6. Harry Walkar Hepner : Modern Advertising - Practice & Principles

T. Y. B. Com. CBCS (2018 Course)
SEMESTER VI
C641: COST AND MANAGEMENT ACCOUNTING V

Credit : 3

Objective: To acquaint the student with treatment of labour overheads and methods of costing.

- 1. Job Costing**
 - 1.1 Meaning and features of job costing
 - 1.2 Procedure for job costing
 - 1.3 Merits and demerits of job costing
 - 1.4 Job cost sheet preparation

- 2. Contract Costing**
 - 2.1 Meaning and features of contract costing
 - 2.2 Preparation of contract account
 - 2.3 Calculation of profit from completed contract and incomplete contract
 - 2.4 Cost plus contract – escalation clause

- 3. Process Costing**
 - 3.1 Meaning and features of process costing
 - 3.2 Simple process account
 - 3.3 Process account with normal loss, abnormal loss and abnormal gain, accounting treatment of the same

- 4. Service Costing**
 - 4.1 Meaning and features of Service Costing.
 - 4.2 Cost classification- simple and composite cost units
 - 4.3 Preparation of cost sheet for Motor Transport Service.
 - 4.4 Cost sheet for Hospital and Hotel Organisation.

Recommended Books

- | | |
|---|------------------|
| 1. Advanced Cost Accounting | Jain and Narang |
| 2. Advanced Cost Accounting | B. K. Bhar |
| 3. Advanced Cost and Management Accounting | Saksena Vaishtha |
| 4. Cost and Management Accounting: Problems and Solutions | P. V. Rathnam |
| 5. Advanced Cost Accounting | N. K. Prasad |
| 6. Advanced Costing and Management Accountancy | Subhash Jagtap |
| 7. Advanced Cost Accounting | Sharma, Nigam |
| 8. Cost Accounting | Wheldon |
| 9. Cost Accounting: A Management Emphasis | Horngreen. |

Journal

1. The Management Accountant- Journal of ICWA

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T. Y. B. Com. CBCS (2018 Course)
SEMESTER VI
C 642: COST AND MANAGEMENT ACCOUNTING VI

Credit : 3

Objective: To acquaint the students with the application of cost accounting techniques as well as with recent trends in cost accounting.

1. Standard Costing

- 1.1 Concept of standard cost
- 1.2 Types of standard cost
- 1.3 Setting of standard cost
- 1.4 Advantages and limitations of standard costing
- 1.5 Calculation and analysis of material and labor, variances
- 1.6 Reporting of variances

2. Uniform Costing

- 2.1 Meaning, objectives and advantages of uniform costing
- 2.2 Requirements of uniform costing
- 2.3 Systems - limitations of uniform costing system

3. Inter-firm Comparison

- 3.1 Objectives of inter-firm comparison
- 3.2 Requirements and methodology of inter-firm comparison
- 3.3 Limitations of inter-firm comparison

4. Activity Based Costing

- 4.1 Definitions – Stages in Activity Based Costing.
- 4.2 Purposes and Benefits of Activity Based Costing.
- 4.3 Cost Drivers.
- 4.4 Problems on Activity Bases Costing.

Recommended Books

- | | |
|--|------------------|
| 1) Advanced Cost Accounting | Jain - Narang. |
| 2) Advanced Cost Accounting | B. K. Bhar. |
| 3) Advanced Cost & Management Accounting | Saksena Vaishtha |
| 4) Cost & Management Accounting : Problems & Solutions | P. V. Rathanam. |
| 5) Advanced Cost Accounting | N. K. Prasad. |
| 6) Advanced Costing & Management Accountancy | Subhash Jagtap. |
| 7) Advanced Cost Accounting | Sharma Nigam. |
| 8) Cost Accounting | Wheldon. |
| 9) Journal of I. C. W. A. The Management Accountant. | |
| 10) Cost Accounting : A Management Emphasis | Horngreen. |

T. Y. B. Com. CBCS (2018 Course)
SEMESTER VI
C651: BUSINESS ENTREPRENEURSHIP V

Credit : 3

Objectives: To acquaint the students with promotional aspects of business unit and its problems and concept of privatization, globalization and multinational corporations.

1. Problems of small entrepreneurial units

- 1.1 Problems at promotional stage
- 1.2 Problems at survival stage
- 1.3 Problem at development stage
- 1.4 Survival of small business unit
- 1.5 Competition between small and large unit
- 1.6 Bureaucracy scarcity of resources,
- 1.7 Management of change,
- 1.8 Changing policies of government
- 1.9 Management of time
- 1.10 Decisions in uncertainty
- 1.11 Malpractices and resistance
- 1.12 Appropriate technology
- 1.13 Inflation, inadequate support

2. Problems of small scale industry

- 2.1 Production, marketing, finance, personnel, public relation, purchasing and storing

3. Multinational corporations

- 3.1 Definition and meaning
- 3.2 Dominance of MNCs, MNCs and International trade
- 3.3 Merits and demerits of MNCs
- 3.4 Perspectives, code of conduct, multinationals in India

Recommended Books

- 1) Peter F. Drucker - Innovation and Entrepreneurship. U.B.S. Publishers Ltd., New Delhi.
- 2) Agarwal Vinod K - Initiative, Enterprise and Economic Choices in India.
- 3) Mishra P.N. - Development Bank and the New Entrepreneurship.
- 4) Srivasatava S.B. - A Practical Guide to Industrial Entrepreneurship
- 5) T.Venkateshwara Rao, Udia Pareck - Developing Entrepreneurship, IIM Ahmadabad
- 6) Sharma R.A. Entrepreneurial Change in Indian Industry, Sterling Publishers Pvt. Ltd., New Delhi
- 7) Vasant Desai - Dynamics of Entrepreneurial Development and Management

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T. Y. B. Com. CBCS (2018 Course)
SEMESTER VI
C652: BUSINESS ENTREPRENEURSHIP VI

Credit : 3

Objective: To acquaint the students with development and growth of entrepreneurship skills.

1. Stress and conflict management

- 1.1 Stress – meaning and definition
- 1.2 Sources and consequences of stress
- 1.3 Stress management – personal and organizational approach
- 1.4 Conflict management – meaning and nature of conflict
- 1.5 Causes of conflicts
- 1.6 Conflict management

2. Motivation

- 2.1 Motivation at work place-meaning and definitions
- 2.2 Early theories of motivation (in brief) – hierarchy of need theory, theory X and theory Y, hygiene theory
- 2.3 Contemporary theories of motivation – existence, relatedness and growth theory
- 2.4 Goal setting theory
- 2.5 Expectancy theory
- 2.6 Job enrichment, job rotation, management by objectives (MBO)
- 2.7 Employee involvement programme

3. Barriers to entrepreneurship development

- 3.1 Barriers – social, cultural, educational, political, economical etc
- 3.2 Measures for entrepreneurship development in India
- 3.3 Challenges of globalization
- 3.4 Features of globalization
- 3.5 Entrepreneurial development in India

4. Study of biographies of entrepreneurs

- 4.1 B.G. Shirke
- 4.2 Narayan Murthi
- 4.3 Rahul Bajaj
- 4.4 Anuradha Desai
- 4.5 Nilkanth Kalyani

Recommended Books

- | | |
|--|------------------------|
| 1. Innovation and Entrepreneurship | Peter F. Drucker |
| 2. Dynamics of Entrepreneurial Development | Vasant Desai |
| 3. Business Environment | Francis Cherunilam |
| 4. Entrepreneurial Change in Indian Industry | R.A.Sharma |
| 5. Entrepreneurship and Economic Development | Peter Killby |
| 6. Entrepreneurship | Dr. P.C.Shejwalkar |
| 7. Environment and Entrepreneur | B.C.Tandon |
| 8. Entrepreneurship | Dr. Prabhakar Deshmukh |

T. Y. B. Com. CBCS (2018 Course)
Semester VI
C661: E-Commerce V
(Web Designing)

Credit : 3

Objectives

- 1) To make students familiar with the Mechanism of conducting business transactions through electronic media.
- 2) To understand the Methodology of online business dealings using e-commerce infrastructure.

1. HTML

- 1.1 Concept of HTML, HTML Organization, Creation of HTML Files
- 1.2 HTML editor, Tags and attributes of HTML, learning the basic structure, elements of HTML, Creation of web page using HTML

2. HTML Form Building

- 2.1 Form elements - < INPUT >, < SELECT>, <TEXT AREA>, <LABEL>, Tab navigation, Access Keys, Developing web pages using frames, Hyperlinks, images

3. Introduction to Client Side

- 3.1 Limitation of HTML, Introduction to VBScript and JavaScript

4. Customer Effective Web Design

- 4.1 Requirements of Intelligent Websites
- 4.2 Website Goals and Objectives
- 4.3 Analyzing website structure
- 4.4 Fixed versus flexible webpage design
- 4.5 Choosing a page size
- 4.6 Website development tools

Reference Books

- (i) HTML 4 Unleashed - (SAMs Tech Media)
- (ii) The Internet Book - Douglas E. Corner (PH1)
- (iii) Internet Complete - (BPB Publications)
- (iv) Dynamic Web Publishing Unleashed - Shelly Powers
- (v) Web Enabled Commercial Application Development Using HTML, DHTML, Javascript
Ivan Bayross
- (vi) Internet, WWW - how to program - Detail and detail - Pearson Publishing
- (vii) P. T. Joseph - E - Commerce - A Managerial Perspective - Tata McGraw Hill

T. Y. B. Com. CBCS (2018 Course)
Semester VI
C662: E-Commerce VI

Credit : 3

- 1) To make students familiar with the mechanism of conducting business transactions through electronic media.
- 2) To understand the methodology of online business dealings using e-commerce infrastructure.

1. E-CRM and ERP

- 1.1 E-CRM-Concept & definition,
- 1.2 Features and Goals of E-CRM business framework
- 1.3 Three phases of ECRM, Types of E-CRM
- 1.4 Functional Components of E-CRM, Strategies for E-CRM solutions
- 1.5 Benefits of ERP, Enterprise potentials of ERP
- 1.6 Modules of ERP, Phases of ERP implementation, Limitations of ERP

2. Supply Chain Management, Digital Signature, E-Learning

- 2.1 Concept and definition, Features, Major Characteristics,
- 2.2 Types of Supply Chain, E-Supply Chain Planning (Components)
- 2.3 E-Supply Chain Fusion (Process)
- 2.4 Digital Signature and its Application in E-Commerce,
- 2.5 E-Learning, E-shopping and online Trading

3. Planning for E-Commerce

- 3.1 Planning Electronic Commerce initiates
- 3.2 Linking objectives to business strategies
- 3.3 Measuring cost objectives
- 3.4 Comparing benefits to Costs
- 3.5 Strategies for developing electronic commerce web sites

4. E-Commerce Jobs and Skills

- 1.1 Introduction
- 1.2 Employment effects of E-Commerce
- 1.3 Job gains and losses in E-Commerce related Industries

1. Information Technology & its applications in Business P.Mohan, Himalaya Publishing House, Mumbai
2. Dave Chaffey, E-Business and E-Commerce Management, Pearson Education, New Delhi
3. Introduction to E-Commerce- SAGE Publication- New Delhi
4. Laudon, Kenneth C and Carol Guercio Traver, E-Commerce Business. Technology Society, Pearson Education, Delhi
5. Rayport, Jeffrey F and Jaworksi, Bernard J: Introduction to E-Commerce, Tata McGraw Hill, New Delhi
6. Rich, Jason R: Starting an E-Commerce Business, IDG Books, Delhi
7. Stamper David A, and Thomas L.Case: Business Data Communications, Pearson Education, New Delhi
8. Turban, Efraim, David King et. al, Electronic Commerce: A Managerial Perspective, Pearson Education Asia, Delhi
