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
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.

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<th>Total Marks</th>
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<td>2</td>
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<td>Semester V</td>
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<td>6</td>
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<td><strong>Grand Total</strong></td>
<td><strong>120</strong></td>
<td><strong>3950</strong></td>
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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:
<table>
<thead>
<tr>
<th>Semester</th>
<th>Subject Type</th>
<th>Course Code</th>
<th>Title of the Paper</th>
<th>Credit</th>
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<th>Maximum Marks</th>
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<td>Computer Application in Business II</td>
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### 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

<table>
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<tr>
<th>Semester</th>
<th>Subject Type</th>
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<td>Principles of Business Management I</td>
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### Semester III

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<tr>
<td></td>
<td>C321 Banking and Insurance III 3 3 30 70 100</td>
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<td>C331 Marketing III 3 3 30 70 100</td>
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<td>C341 Cost &amp; Management Accounting I 3 3 30 70 100</td>
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<td>C351 Business Entrepreneurship I 3 3 30 70 100</td>
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<td>C361 E-Commerce I 3 3 30 70 100</td>
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<tr>
<td>Skill Enhancement Course</td>
<td>SEC 31 Women Empowerment &amp; Social Justice 2 2 20 30 50</td>
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### Semester IV

#### Core Courses

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#### Elective Courses

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<td>C431 Marketing IV 3 3 30 70 100</td>
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## Semester V

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<th>Maximum Marks</th>
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This paper is compulsory for all the students.
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

<table>
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<tr>
<th>Semester</th>
<th>Subject Type</th>
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<td></td>
<td>To choose any one Group of the following</td>
<td></td>
<td></td>
<td></td>
<td></td>
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</tr>
<tr>
<td></td>
<td>Group A</td>
<td>C641</td>
<td>Cost &amp; Management Accounting V</td>
<td>3</td>
<td>3</td>
<td>30</td>
</tr>
<tr>
<td></td>
<td></td>
<td>C642</td>
<td>Cost &amp; Management Accounting VI</td>
<td>3</td>
<td>3</td>
<td>30</td>
</tr>
<tr>
<td></td>
<td>Group B</td>
<td>C651</td>
<td>Business Entrepreneurship V</td>
<td>3</td>
<td>3</td>
<td>30</td>
</tr>
<tr>
<td></td>
<td></td>
<td>C652</td>
<td>Business Entrepreneurship VI</td>
<td>3</td>
<td>3</td>
<td>30</td>
</tr>
<tr>
<td></td>
<td>Group C</td>
<td>C661</td>
<td>E-Commerce V</td>
<td>3</td>
<td>3</td>
<td>30</td>
</tr>
<tr>
<td></td>
<td></td>
<td>C662</td>
<td>E-Commerce VI</td>
<td>3</td>
<td>3</td>
<td>30</td>
</tr>
</tbody>
</table>
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:

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.

<table>
<thead>
<tr>
<th>Range of Marks (Out of 100)</th>
<th>Grade</th>
<th>Grade Point</th>
</tr>
</thead>
<tbody>
<tr>
<td>80 ≤ Marks ≤ 100</td>
<td>O</td>
<td>10</td>
</tr>
<tr>
<td>70 ≤ Marks &lt; 80</td>
<td>A+</td>
<td>9</td>
</tr>
<tr>
<td>60 ≤ Marks &lt; 70</td>
<td>A</td>
<td>8</td>
</tr>
<tr>
<td>55 ≤ Marks &lt; 60</td>
<td>B+</td>
<td>7</td>
</tr>
<tr>
<td>50 ≤ Marks &lt; 55</td>
<td>B</td>
<td>6</td>
</tr>
<tr>
<td>40 ≤ Marks &lt; 50</td>
<td>C</td>
<td>5</td>
</tr>
<tr>
<td>Marks &lt; 40</td>
<td>D</td>
<td>0</td>
</tr>
</tbody>
</table>

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 $x = \frac{Max}{10}$ (since we have adapted 10-point system). Then GP is calculated by the formulas shown as below.

<table>
<thead>
<tr>
<th>Range of Marks at the evaluation</th>
<th>Formula for the Grade Point</th>
</tr>
</thead>
<tbody>
<tr>
<td>8x ≤ Marks ≤ 10x</td>
<td>10</td>
</tr>
<tr>
<td>5.5x ≤ Marks &lt; 8x</td>
<td>Truncate (Marks/x) +2</td>
</tr>
<tr>
<td>4x ≤ Marks &lt; 5.5x</td>
<td>Truncate (Marks/x) +1</td>
</tr>
</tbody>
</table>
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:

<table>
<thead>
<tr>
<th>% Marks (CGPA) =</th>
<th>if 5.00 ≤ CGPA ≤ 6.00</th>
<th>if 6.00 ≤ CGPA ≤ 8.00</th>
<th>if 8.00 ≤ CGPA ≤ 9.00</th>
<th>if 9.00 ≤ CGPA ≤ 9.50</th>
<th>if 9.50 ≤ CGPA ≤ 10.00</th>
</tr>
</thead>
<tbody>
<tr>
<td>10 × CGPA – 10</td>
<td>5 × CGPA + 20</td>
<td>10 × CGPA – 20</td>
<td>20 × CGPA – 110</td>
<td>40 × CGPA – 300</td>
<td></td>
</tr>
</tbody>
</table>

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.

<table>
<thead>
<tr>
<th>Range of CGPA</th>
<th>Equivalent Range of Marks (%)</th>
<th>Final Grade</th>
<th>Performance Descriptor</th>
<th>Final Class</th>
</tr>
</thead>
<tbody>
<tr>
<td>9.50 ≤ CGPA ≤ 10.00</td>
<td>80 ≤ Marks ≤ 100</td>
<td>O</td>
<td>Outstanding</td>
<td>First Class with Distinction</td>
</tr>
<tr>
<td>9.00 ≤ CGPA ≤ 9.49</td>
<td>70 ≤ Marks &lt; 80</td>
<td>A+</td>
<td>Excellent</td>
<td></td>
</tr>
<tr>
<td>8.00 ≤ CGPA ≤ 8.99</td>
<td>60 ≤ Marks &lt; 70</td>
<td>A</td>
<td>Very Good</td>
<td>First Class</td>
</tr>
<tr>
<td>7.00 ≤ CGPA ≤ 7.99</td>
<td>55 ≤ Marks &lt; 60</td>
<td>B+</td>
<td>Good</td>
<td>Higher Second Class</td>
</tr>
<tr>
<td>6.00 ≤ CGPA ≤ 6.99</td>
<td>50 ≤ Marks &lt; 55</td>
<td>B</td>
<td>Average</td>
<td>Second Class</td>
</tr>
<tr>
<td>5.00 ≤ CGPA ≤ 5.99</td>
<td>40 ≤ Marks &lt; 50</td>
<td>C</td>
<td>Satisfactory</td>
<td>Pass Class</td>
</tr>
<tr>
<td>CGPA Below 5.00</td>
<td>Marks Below 40</td>
<td>F</td>
<td>Fail</td>
<td>Fail</td>
</tr>
</tbody>
</table>

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:

<table>
<thead>
<tr>
<th>Course No.</th>
<th>Course Name</th>
<th>No. of Credits</th>
<th>University Examination</th>
<th>Internal Assessment</th>
<th>Grade Point Average</th>
<th>Result</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
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<td></td>
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<tr>
<td>1</td>
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<td></td>
<td></td>
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<tr>
<td>2</td>
<td></td>
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<td>3</td>
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<td>4</td>
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<td>5</td>
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</tr>
</tbody>
</table>

**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.)

*   *   *
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
   1.2 Accounting Standards Issued by ICAI: Accounting Standards: Concepts, Benefits, Procedures for Issue of Accounting Standards
   Various AS :
   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
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)
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
2. Introduction to Positive Economics - Richard G. Lipsey
3. Business Economics (Micro) - Dr. Girijashankar; Atharva Prakashan, Pune
4. Micro Economics - M. L. Seth
6. Managerial Economics - Theory and Application - D. M. Mithani
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 Enviroment.KumbhareArun;PyalPublication ( 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.
7. Commercial Geography – Prof. Ahirrao
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.

Prerequisites
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.

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.

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

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)

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

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)
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-timestraining, 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:
2. Introduction to Computers - Peter Norton.
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

2. 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

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
Objectives:

The 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 Stephen Morse
3. Marketing Management in Indian Perspective By S.M. Jha & L.P. Singh
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
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-acaI vaacana va laoKana Xamataa ivakxsalta kxrNao.
2. naomalaolyaa kxlakRxtaIMcyaa saMdBaa_ta saaihtya parMparocaa sqaUla paircaya kxr\na doNao.
3. pa\`saar maaQyamaaMcao samaajaatalla {payaojana samajaavaUna doNao.
4. Ivad\yaaqyaa-MmaQyao vaaD:mayalna AiBar\cal ivakxisata kxrNao.

GaTk ivaSlaoYaNa :

vyaihtaica~a, kxaasaMga\h, ivanaaodl laoKana, pa`vaasa vaNa-na yaa vaaD:mayapa\kxaraMpaOkxl ekxa pa`kxaratalla saaihtyaRxtaI maatal, paMKa AaiNa AakxaSa &aanaoSvar mauLo, navasaihtya baukxsTa^la, baoLgaaMva.

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

saMdBa-saaihtya:
2. {payaoijata marazI – saMpaadkx Da^ koxtakxl maaODk
   saMtaaoYa SaoNa[-saujaataa SaoNa[-, padmagaMQaa
   pa`kxaSana pauNao.

3. vyavahairk marazI – Da^ kxlyaaNa kxaLo, Da^ d. id.
   pauMDo inaralal pa`kxaSana pauNao.

   saMkxlana – BaaYaa saMcaaalanaalaya, maharaYT/
   Saasana.
F. Y. B. Com. CBCS (2018 Course)
Semester -II
C 201 Compulsory English - II

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  
   *Vinoba Bhave*
2. A Letter by Hazlitt to His Son  
   *William Hazlitt*
3. The Bet  
   *Anton Chekov*
4. Curious Mishaps  
   *Vikram Seth*
5. Refund  
   *Fritz Karinthy*

Poetry:

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

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

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
2. Introduction to Positive Economics - Richard G. Lipsey
3. Business Economics (Micro) - Dr. Girija Shankar; 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
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 Environment.KumbhareArun;Pyal Publication (P.5to 1680)
2. Commercial Geography – Prof. Mrs. P.N.Padey.NiraliPublication;All topics
3. Economic Geography – Alexander J.
5. Agricultural Geography – Morgan W.B. &Munton J.J.C.
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
   2.2 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)
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
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
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

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 Stephen Morse
3. Marketing Management in Indian Perspective By S.M. Jha & L.P.Singh
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
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*

(Course Content)

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

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

1. ivaVaqqaa-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.

GaTkx ivaSlaoYaNa :

1. saM&apana kxaOSalyao - (pa`aqaimak va pa`gata)
   1.1 saM&aapana (saMvaad) mhNajao kxaya?
   1.2 saMvaadacaco mahtva
   1.3 saMvaadatalla ADqaLo.
2. pa`saarmaaaQyamo : saamaqya- va mayaa-da
   2.1 vaR<apa~a
   2.2 naBaaovaaNal
   2.3 durica~avaaNal
   2.4 jaahlrata laoKana
3. kxyaa-layalna laoKanakxaOSalyao
   3.1 kxyaa-layalna pa~yavyavahar - caaOkxSalpa~a, tak`xarpa~a, maagaNaIpa~a va Aavaodnapa~a
   3.2 [itavaR<a, iTppaNaI laoKana va Ahvaala laoKana
   3.3 pa~akxaMcao laoKana saucanaapa~akx, maahtalpa~akx, GaaoyNaapa~akx, pairpa~akx ]
4. vaR<aaMtalaoKana AaiNa maulaaKata
saMdBa- saaihtya

1. vyaavahairkx marazI - Da^a. kxlyaaNa kxLo, Da^a. d. id. pauMDo – inaralal pa`kxaSana, pauNao.
2. vyaavahairkx marazI – Da^a. la. ra. nasalravaadkxr, pa]Dkox pa`kxaSana, kxaolhapUr
3. marazI BaaYaocal saMvaadkxaOSalya - yaSavaMtarava cavhaNa maharaYT/ maukta ivadyaapalz naaiSak
4. pa`Saasakxlya laoKana – maharaYT/ rajya – Saasakxlya pa`kxaSana
5. naBaaovaaNaI kxaya-k`xma: taM~a AaiNa maM~a – pauYpaa kxaNao, [MiDyaa bauxk kMxpanaI, pauNao
7. naBaaovaaNaI AaiNa dUrica~avaaNaI - 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. 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

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

2. Corporate Accounting, Mukharji & Hanif
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

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
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

SDE
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.
5. Business Administration and Management Dr. S.C. Saksena.

SDE
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:  
2. Gupta S.B. Monetary Planning in India; S. Chand & Co. 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)  
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/s 196 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**

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:
3. Banking Commission report(s)
4. Reserve Bank of India: Bulletins
5. Reserve bank of India: Annual Report(s)
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
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

Dr. R.S. Davar.
S. M. Jha & L.P. Singh.
S.A. Chunawalla.
S.A. Sherlekar.
Philip Kotler
Rajan Nayar
J.N. Chaturvedi.
Amarchand & B. Varadharajan
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:

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
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

2. Environment & Entrepreneur B.C. Tandon.
4. Entrepreneurship Dr. P. C. Shejawalkar.
5. Entrepreneurship Dr. Prabhakar Deshmukh.
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
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

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**

2. Corporate Accounting, Mukharji & Hanif
4. Company Accountancy, Jain and Narang, Kalyani Publishing Company
5. Advanced Accounts, Gupta Rupram
6. Corporate Accounting, Dr. S. N. Maheshwari & S. K. Maheshwari

**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
4. Business Communication Keval J.Kumar
5. Business Communication H.Balasubrahmanyan
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
Macmillan India Ltd., Mumbai
10. Developing Communication Skills Krishna Mohan, Meera Banerji, Macmillan
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.
5. Business Administration and Management Dr. S.C. Saksena.
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:
2. Abhay Pethe: Macro Modelling, Optimal Control and Inflation; Himalaya Publishing House
4. Banking Commission report(s)
5. Reserve Bank of India: Bulletins
6. Reserve bank of India: Annual Report(s)
10. Money and Banking; M.L. Zhingan; Vrinda Publication, Delhi.
11. Datt & Sundharam: Indian Economy; S. Chand & Co. Delhi
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
   2.4 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


SDE
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
Recommended Books:
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)
15. Financial Sector Reforms and India’s Economic Development: N.A.Majumdar
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

SDE
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
1. Modern Marketing Management Dr. R.S. Davar.
2. Marketing Management in Indian Perspective S. M. Jha & L.P. Singh.
5. Marketing Management Philip Kotler
6. Marketing Rajan Nayar
8. An Introduction to Marketing Amarchand & B. Varadharajan

SDE
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 (alphanumerical) 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
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**

2. Environment & Entrepreneur - B.C.Tandon.
4. Entrepreneurship - Dr. P. C. Shejawalkar.
5. Entrepreneurship - Dr. Prabhakar Deshmukh.
8. A Practical guide to Industrial - Srivastava S.B. Entrepreneurs
9. Innovation and Entrepreneurship - Peter F. Drucker

**SDE**

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
   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**

2. Introduction to E-Commerce- SAGE Publication- New Delhi
5. Rich, Jason R: *Starting an E-Commerce Business*, IDG Books, Delhi
T. Y. B. Com. CBCS (2018 Course)
SEMESTER V
C508: CORPORATE ACCOUNTING III

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
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: ICFAI, Hyderabad

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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, Leontief 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,
3. A. V. Rajwade: Foreign Exchange Risk Management (Academy of Business Studies)
4. Deminick Salvatove: International Economics
5. Francis Cherulliom: International Economics (prentice hall)
8. Antar Rashtriay Arthshastra: Dr. T.G. Gite and others (Atharva Prakashan, Pune).
9. Dutt & Sundarsom: Indian Economy (S. Chand & Company)

* * * * *
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
1.2 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
9. Income Tax - Manoharem
10. Student Guide to Income Tax - Dr. Vinod Singhania
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
   4.2 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**
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
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 )
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**
   2.2 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.
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.
7) Banking Theory & Practice – by DR. P.K. Srivastav.
9) Indian Economy by Dr.Dhar
10) Indian Economy by Rudhar Datta & Sundaram.

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T. Y. B. Com. CBCS (2018 Course)
SEASON 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 advertising 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
5. Peter Chandan : Advertising & Publicity
6. Harry Walkar Hepner : Modern Advertising - Practice & Principles

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

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
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

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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

1) Advanced Cost Accounting                                      Jain - Narang.
2) Advanced Cost Accounting                                      B. K. Bhar.
3) Advanced Cost & Management Accounting                         Sakshena Vaishtha
5) Advanced Cost Accounting                                      N. K. Prasad.
6) Advanced Costing & Management Accountancy                     Subhash Jagtap.
7) Advanced Cost Accounting                                      Sharma Nigam.
8) Cost Accounting                                                Wheldon.

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
5. T.Venkateshwar Rao, Udai Pareck - Developing Entrepreneurship, IIM, Ahmadabad
7. Vasant Desai - Dynamics of Entrepreneurial Development and Management, Himalaya Publishing House

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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**

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. Prabhat Deshmukh

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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
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
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
9. Introduction to E-Commerce- SAGE Publication- New Delhi

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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. 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
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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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)
8. Antar Rashtriyar Arthshastra: Dr. T.G. Gite and others (Atharva Prakashan, Pune)
9. Dutt & Sundarson: Indian Economy (S. Chand & Company)
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
9. Income Tax -: Manoharem
10. Student Guide to Income Tax - Dr. Vinod Singhania

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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
   - 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
4. Business and Commercial Laws:-Sen And Mitra
5. An Introduction to Mercantile Laws :- N. D. Kapoor, Sultan Chand & Sons, New Delhi
7. Company Law :-Avtar Singh
11. Negotiable Instruments Act :-Khergamwala
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
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 )
8. Corporate Law – Dilip Shinde, Kiran Nerkar, Abhisheki 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.
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.
7) Banking Theory & Practice – by DR. P.K. Srivastav.
9) Indian Economy by Dr. Dhar
10) Indian Economy by Rudhar Datta & Sundaram.

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
5. Peter Chandan : Advertising & Publicity
6. Harry Walkar Hepner : Modern Advertising - Practice & Principles
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

**Journal**

1. The Management Accountant- Journal of ICWA

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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
2) Advanced Cost Accounting
3) Advanced Cost & Management Accounting
4) Cost & Management Accounting : Problems &Solutions
5) Advanced Cost Accounting
6) Advanced Costing & Management Accountancy
7) Advanced Cost Accounting
8) Cost Accounting
10) Cost Accounting : A Management Emphasis

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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**

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
7) Vasant Desai - Dynamics of Entrepreneurial Development and Management

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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

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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 McGrew Hill

*****
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
8. Turban, Efraim, David King et. al, Electronic Commerce: A Managerial Perspective, Pearson Education Asia, Delhi

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