



**BHARATI VIDYAPEETH  
DEEMED TO BE UNIVERSITY, PUNE (INDIA)**

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

**'A+' Grade Accreditation by NAAC**

**"Social Transformation Through Dynamic Education"**

**SCHOOL OF DISTANCE EDUCATION**

**PROGRAMME GUIDE**  
**OF**  
**BACHELOR OF COMMERCE**  
**(B. COM.)**  
**With effect from 2018-19**

**BHARATI VIDYAPEETH DEEMED TO BE UNIVERSITY, PUNE**  
**SCHOOL OF DISTANCE EDUCATION**

Under: The Faculty of Arts, Social Sciences and Commerce  
**Bachelor of Commerce (B. Com.) Course Structure**  
**(Choice Based Credit and Grade System)**  
**(To be implemented from July 2018)**

**1. INTRODUCTION:**

Bharati Vidyapeeth Deemed 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. ACADEMIC PLANNER**

	For June Admission Session Students	For January Admission Session Students
<b>Admission Date</b>	1 <sup>st</sup> July to 30 <sup>th</sup> September	1 <sup>st</sup> January to 28 <sup>th</sup> February
<b>Eligibility Document Submission</b>	1 <sup>st</sup> July to 30 <sup>th</sup> September	1 <sup>st</sup> January to 31 <sup>st</sup> March

<b>Internal Home Assignment Submission</b>	<b>For Sem - I, III, V - August to September</b> <b>For Sem - II, IV, VI - March to April</b>	<b>For Sem - I, III, V - March to April</b> <b>For Sem - II, IV, VI - August to September</b>
<b>Examination Form Submission</b>	<b>For Sem - I, III, V - August to September</b> <b>For Sem - II, IV, VI - March to April</b>	<b>For Sem - I, III, V - March to April</b> <b>For Sem - II, IV, VI - August to September</b>
<b>University Examinations</b>	<b>For Sem - I, III, V - December</b> <b>For Sem - II, IV, VI - June</b>	<b>For Sem - I, III, V – June</b> <b>For Sem - II, IV, VI - December</b>

#### **4. ADMISSION PROCEDURE**

The Application Form is available at each Academic Study Centres. The candidate will have to apply for admission to any academic programme of his / her choice in the prescribed form attached with Information booklet. University has made available the facility of 'Online application for Admission' to the students to apply for admission to the various programs. The candidate will be admitted provisionally to the programme on verification of the eligibility for admission. He / She will be asked to complete the eligibility requirement by submitting the required Marksheets, Leaving/Transfer Certificate, Educational Gap Certificate (if required), Aadhaar Card etc. After verification of required documents candidate admission will be confirmed.

#### **5. 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.

#### **6. DURATION:**

The minimum duration of the B.Com. degree programme is three years divided into six semesters although student may complete the programme gradually within a maximum period of Eight years. If Programme is not completed successfully during Eight years, he/she will be required to take fresh admission.

#### **7. MEDIUM:**

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

#### **8. COURSE STRUCTURE:**

The B. Com. programme will be of three years duration consisting of six semesters and of minimum 122 credits: Semester I (21 Credits), Semester II (23 Credits), Semester III (20 Credits), and Semester IV (20 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 15 marks will be for Continuous Assessment and 35 marks for University Examination. Thus, B. Com. Degree examination, six Semesters shall be of 4000 marks and of 122 credits altogether.

Sr.	Semester	Total Credits	Total Marks
1	Semester I	21	700
2	Semester II	23	750
3	Semester III	20	650
4	Semester IV	20	650
5	Semester V	20	650
6	Semester VI	18	600
	<b>Grand Total</b>	<b>122</b>	<b>4000</b>

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

The following shall be the course structure:

#### Semester I

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

			English I							
		C103	Marathi I	--	3	3	30	70	--	100

### Semester II

Semester	Subject Type	Course Code	Title of the Paper	Hrs/Week	Credit	Exam. Hours	Maximum Marks				
							CA	Uni. Exam	Practical	Total	
Semester II	Core Courses	C201	Compulsory English II	--	3	3	30	70	--	100	
		C208	Financial Accounting II	--	3	3	30	70	--	100	
		C204	Business Economics II	--	3	3	30	70	--	100	
		C205	Geography of Resources II	--	3	3	30	70	--	100	
	Elective Courses	<b>To choose any one of the following:</b>									
		C206	Business Mathematics & Statistics II	--	3	3	30	70	--	100	
		C207	Computer Application in Business II	--	3	3	30	70	--	100	
		<b>To choose any one of the following:</b>									
		C211	Corporate Law II	--	3	3	30	70	--	100	
		C221	Banking and Insurance II	--	3	3	30	70	--	100	
		C231	Marketing II	--	3	3	30	70	--	100	
		<b>To choose any one of the following:</b>									
		C202	Additional English II	--	3	3	30	70	--	100	
		C203	Marathi II	--	3	3	30	70	--	100	
		UGF 11	Skill Enhancement Course	--	2	2	20	30		50	

### Semester III

Semester	Subject Type	Course Code	Title of the Paper	Hrs/Week	Credit	Exam. Hours	Maximum Marks			
							CA	Uni. Exam	Practical	Total
	Core	C308	Corporate Accounting I	--	3	3	30	70	--	100

<b>Semester III</b>	Courses	C309	Communication Skills I	--	3	3	30	70	--	100	
		C310	Principles of Business Management I	--	3	3	30	70	--	100	
		C304	Business Economics III	--	3	3	30	70	--	100	
	Elective Courses	<b>To choose any one of the following:</b>									
		C311	Corporate Law III	--	3	3	30	70	--	100	
		C321	Banking and Insurance III	--	3	3	30	70	--	100	
		C331	Marketing III	--	3	3	30	70	--	100	
		<b>To choose any one of the following:</b>									
		C341	Cost & Management Accounting I	--	3	3	30	70	--	100	
		C351	Business Entrepreneurship I	--	3	3	30	70	--	100	
		C361	E-Commerce I	--	3	3	30	70	--	100	
		C371	Business Administration I	--	3	3	30	70	--	100	
	SEC 31	Skills Enhancement Course	--	2	2	20	30		50		

### Semester IV

Semester	Subject Type	Course Code	Title of the Paper	Hrs/Week	Credit	Exam. Hours	Maximum Marks				
							CA	Uni. Exam	Practical	Total	
	Core Courses	C408	Corporate Accounting II	--	3	3	30	70	--	100	
		C409	Communication Skills II	--	3	3	30	70	--	100	
		C410	Principles of Business Management II	--	3	3	30	70	--	100	
		C404	Business Economics IV	--	3	3	30	70	--	100	
	Elective Courses	<b>To choose any one of the following:</b>									
		C411	Corporate Law IV	--	3	3	30	70	--	100	
		C421	Banking and Insurance IV	--	3	3	30	70	--	100	

<b>Semester IV</b>		C431	Marketing IV	--	3	3	30	70	--	100
		<b>To choose any one of the following:</b>								
		C441	Cost & Management Accounting II	--	3	3	30	70	--	100
		C451	Business Entrepreneurship II	--	3	3	30	70	--	100
		C461	E-Commerce II	--	3	3	30	70	--	100
		C471	Business Administration II	--	3	3	30	70	--	100
	Ability enhancement course		Environmental Science Studies	--	2	2	20	30	-	50

### Semester V

Semester	Subject Type	Course Code	Title of the Paper	Hrs/Week	Credit	Exam. Hours	Maximum Marks			
							CA	Uni. Exam	Practical	Total
<b>Semester V</b>	Core Courses	C508	Corporate Accounting III	--	3	3	30	70	--	100
		C512	International Economics I	--	3	3	30	70	--	100
		<b>To choose any one of the following:</b>								
		C513	Auditing & Taxation I	--	3	3	30	70	--	100
		C504	Business Regulatory Framework I	--	3	3	30	70	--	100
		<b>To choose any one of the following:</b>								
		C511	Corporate Law V	--	3	3	30	70	--	100
		C521	Banking and Insurance V	--	3	3	30	70	--	100
		C531	Marketing V	--	3	3	30	70	--	100
		<b>To choose any one Group of the following:</b>								
		<b>Group A</b>								
		C541	Cost & Management Accounting III	--	3	3	30	70	--	100
		C542	Cost & Management Accounting IV	--	3	3	30	70	--	100
		<b>Group B</b>								
	C551	Business Entrepreneurship III	--	3	3	30	70	--	100	

		C552	Business Entrepreneurship IV	--	3	3	30	70	--	100
		<b>Group C</b>								
		C561	E-Commerce III	--	3	3	30	70	--	100
		C562	E-Commerce IV	--	3	3	30	70	--	100
		<b>Group D</b>								
		C571	Business Administration III	--	3	3	30	70	--	100
		C572	Business Administration IV	--	3	3	30	70	--	100
		<b>This paper is compulsory for all the students.</b>								
	Ability enhancement course	UGF 33	Soft Skills	--	2	2	20	30	--	50

### Semester VI

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



		C652	Business Entrepreneurship VI	--	3	3	30	70	--	100
<b>Group C</b>										
		C661	E-Commerce V	--	3	3	30	70	--	100
		C662	E-Commerce VI	--	3	3	30	70	--	100
<b>Group D</b>										
		C671	Business Administration V	--	3	3	30	70	--	100
		C672	Business Administration VI	--	3	3	30	70	--	100

## 9. 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.

## 10. 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-

- University Examination (UE)
- Internal Assessment (IA)
- Choice Based Credit System and
- Semester Grade Point Average (SGPA) and Cumulative Grade Point Average (CGPA) System

### A) University Examination (UE):

#### i) Theory:

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:

- Home Assignment/Tutorial/Test/Presentation 30 Marks

## 11. STANDARD OF PASSING:

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

Even a student fails in IA, he/she shall be declared 'pass' in the course provided he/she obtains a minimum of 25% in IA and GPA for the course is at least 6.0 (50% in aggregate). The GPA for a course will be calculated only if the student passes at the UE. A student who fails at UE in a course has to reappear only at UE as a backlog candidate and clear the head of passing. Similarly, a student who fails in a course at IA has to reappear only at IA as a backlog candidate and clear the head of passing.

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

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

The performances at UE and IA will be combined to obtain the Grade Point Average (GPA) for the course. The weights for performance at UE and IA shall respectively be 70% and 30%. 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.

## 12. FORMULA TO CALCULATE GRADE POINTS (GP):

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

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

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

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

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

**The Formula to compute equivalent percentage marks for specified CGPA:**

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

**13. AWARD OF HONOURS:**

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 honours are given below.

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

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

**14. GRACING:**

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

**15. 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.

#### 16. FORMAT OF THE TRANSCRIPT:

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

Course No.	Course Name	No. of Credits	University Examination		Internal Assessment		Grade Point Average	Result
			Grade	Grade Point	Grade	Grade Point		
1								
2								
3								
4								
5								
6								
Total Cumulative Credits Completed			SGPA		CGPA		Equivalent Marks (%)	
<u>Note:</u> 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.								

#### 17. GRADE/CLASS IMPROVEMENT:

The rules regarding the improvement of the Grade/Class of M.A. course will be as per notification of Bharati Vidyapeeth Deemed University which is as follows:

1. The candidate who has passed UG and PG degree examinations of this university with the final grade/class as shown in column no. 1 and who desires to improve the grade/class as shown in column no. 2 below will be permitted at his/her option to appear for the same examination without being required to keep any terms.

Column no. 1	Column no. 2
Final grade: 'C' or 'B' or 'B+' or 'A' or 'A+' as the case may be	'B' or 'B+' or 'A' or 'A+' or 'O' as the case may be

OR	OR
Final class: 'Pass Class' or 'Second Class' or 'Higher Second Class' or 'First Class' as the case may be	'Second Class' or 'Higher Second Class' or 'First Class' or 'First Class with Distinction' as the case may be

2. For improvement of final grade/class, the candidate will be required to apply and allowed to appear only for the theory examinations.
3. A candidate shall have to reappear for minimum 1/3 and/or maximum of all the theory papers at a time, on which the final grade/class is awarded. Candidate should ensure that the examination time table for the subject he is appearing will not clash.
4. Performance of the candidates reappearing for the subject less than 1/3 of the total theory examinations mentioned above will not be considered. However, his/her appearance will be counted as an attempt.
5. If the candidate, who has reappeared for the final year examination under the provisions for his/her final grade/class, is successful in improving his/her final grade/class by such reappearance, he/she will have to surrender to the university the original degree and the grade sheet that he/she had obtained in that course/subject. Unless original degree and the grade sheet are returned to the university by the candidate, the new degree certificate and the grade sheet cannot be issued to the candidate. In the revised degree certificate/ grade sheet to be given to the candidate a mention will be made of the fact that he/she improved his/her grade/class under class improvement attempt.
6. A candidate appearing for the improvement of the final grade/class shall not be entitled to get benefit of any other rules/orders of the university regarding condonation /grace marks.
7. A candidate appearing for the improvement of the final grade/class shall not be entitled to get any prize/medal/scholarship/award etc.
8. A candidate who has reappeared for the above examination/s under the provision fails to improve his/her final grade/class; his/her performance at such reappearance at such reappearance shall be ignored.
9. If the candidate makes no improvement in the final grade/class, then earlier performance will be retained.
10. A candidate will be allowed to reappear for the examination for improvement of the final grade/class within a period of Four years / 8 Semesters from the date of final result of degree examination.
11. The candidate will be given maximum of three attempts for the improvement of his/her final grade/class.
12. The candidate who desires to apply for improvement of the final grade/class should submit his/her application form for improvement of the final grade/class from the College/School of Distance Education, Study Centre through which he/she has undergone the course. Form should be submitted for improvement before 31<sup>st</sup> August for the Winter examination session and 28<sup>th</sup> February for Summer examination session. No form for improvement of the final grade/class shall be accepted after the prescribe dates for the respective/corresponding examination season.
13. Revised grade/class sheet will be issued with remark '**Under Improvement Attempt**'.

\* \* \* \* \*

**F. Y. B. Com: 2018 Course Syllabus**

**C101 Compulsory English - I (w. e. f- June 2018)**

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

**Poetry:**

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

**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.)

\* \* \*

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

**Total Credits -03**

**Objectives:**

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

**1. Financial Accounting and Accounting Standards**

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

**2. Dissolution of Partnership Firm**

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

**3. Piecemeal Distribution of Cash**

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

**4. Conversion of a Partnership firm into Limited Company**

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

**Recommended Books**

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



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

**Total Credits -03**

**Objectives –**

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

**1. Introduction**

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

**2. Demand and Supply Analysis**

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

**3. Cost and Revenue Analysis**

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

**Reference Books**

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

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

**Total Credits -03**

**Objectives:**

- 1) To understand the scope and content of Geography of Resources in relation to spatial distribution of Agricultural, Forest resources and Industrial production.
  - 2) To acquaint the students about dynamic aspects of Geography of Resources.
  - 3) To acquaint the students about the dynamic nature of industrial field in India.
  - 4) To make the students of Commerce aware about the relationship between the Geographical factors and Economic activities.
- 1. Introduction**
- 1.1 Definition,
  - 1.2 Nature & Scope of Geography of Resources
  - 1.3 Approaches to the study of Geography of Resources
  - 1.4 Importance of geography of resources
- 2. Geographical Environment & Commerce**
- 2.1 Physical Environment
  - 2.2 Factors of Physical Environment
  - 2.3 Relationship between Physical Factors & Economics activities of man.
  - 2.4 Cultural Environment
  - 2.5 Factors of Cultural Environment
  - 2.6 Determinism & Possibilism
- 3. Resources**
- 3.1 Meaning, nature & use of Resources
  - 3.2 Types of Forests, their characteristics, distribution & importance.
  - 3.3 Farming – Role of Agriculture in Indian economy.
  - 3.4 Types of Farming – Subsistence & Commercial Farming
  - 3.5 Shifting cultivation, Plantation farming, Truck farming
  - 3.6 Non – conventional Energy Resource – Sun, Wind & Sea-waves
- 4. Population**
- 4.1 Levels of Population – Optimum population, Over Population & Under population
  - 4.2 Population characteristics of India.

**Recommended Books**

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

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

**Total Credits -03**

**Business Mathematics**

**Objectives:**

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

**1.Pre-requisites**

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

**2.Profit and Loss :**

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

**3.Shares and dividends**

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

**Business Statistics**

**4 Scope of Statistics and Population and Sample**

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

**5 Measures of central tendency**

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

**6 Index number**

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

**Recommended Books:**

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

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

**Semester I**

**C- 107: Computer Application in Business- I**

**Total Credits -03**

**Objectives:**

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

**1 Introduction:**

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

**2 Software:**

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

**3 Operating System**

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

**4 Networking**

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

**5 Study of Office**

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

**Recommended Books:**

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

\* \* \* \* \*

**F. Y. B. Com. CBCS (2018 Course)**  
**Semester I**  
**C111: CORPORATE LAW I**

**Total Credits -03**

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

**1 Development of company law in India**

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

**1. Company**

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

**3. Formation of a company**

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

**4. Memorandum of association**

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

**5. Articles of association**

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

**Recommended Books**

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

**F.Y.B.Com.: (CBCS 2018 Course)**  
**Semester-I**  
**C 121: Banking & Insurance-I**

**Total Credits -03**

**Objectives:**

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

**1. Introduction**

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

**2. Functions of Bank**

- 2.1 Primary Functions
  - a) Accepting deposits: Demand deposits-Saving and Current  
Time deposits-Recurring and Fixed deposits
  - b) Granting Loans and Advances- Term Loan, Cash Credit, Short term credit, Overdraft
- 2.2 Secondary Functions
  - a) Agency functions- Payment and Collection of Cheques, Purchase and Sale of Securities, Act as trustees, Executor, Act as correspondent etc.
  - b) General Utility Services-Safety locker facility, Transfer of money, Travellers cheques, Gift cheques, Pension Payments, ATM Facility, Credit Cards
- 2.3 Functional Classification- Agricultural, Industrial, Central, Co-operative banks

**3. Procedure for opening and operating of deposit account**

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

**4. Banker and Customer Relationship**

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

**Reference Books**

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

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

**Semester I**

**C131 - MARKETING-I**

**Total Credits -03**

**Objectives:**

his course enables the students to understand:

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

**1. Marketing and its Functions:**

Meaning, definition and objectives of Marketing

Importance of marketing

Functions of marketing:

Buying, Assembling, Selling

Standardization and Grading

Storage, Transportation, Marketing Risks.

**2. Evolution, concepts and classification of markets:**

Evolution of marketing in India

Stages in Evolution

Traditional and Modern concepts of Marketing

Market:

Meaning and features of Market

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

**3. Marketing Organization:**

Meaning and importance of Marketing Organization

Essentials of sound marketing organization

Principles of Marketing Organization

The Organization Structure

Types of Organization Structure

Marketing executive/manager and his functions.

**4. Marketing Mix and Marketing Environment:**

Meaning of the concept of Marketing Mix

Marketing system and Marketing Mix

Elements of Marketing Mix

Marketing Organization and its Environment

Internal controllable factors

External controllable factors

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

**Books Recommended:-**

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

\*\*\*\*\*

**F. Y. B. Com: 2018 Course Syllabus**  
**F. Y. B. Com. Additional English-I (w. e. f- June 2018)**

**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**

Akio Morita

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

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

\*      \*      \*



**F. Y. B. Com.: CBCS (2016 Course)**  
**Semester – I**  
**C 103: MARATHI – I**

**Total Credit: 3**

**उद्दिष्टे :**

१. विद्याथ्याङ्की वाचन व लेखन क्षमता विकसित करणे.
२. नेमलेल्या कलाकृतीच्या संदर्भात साहित्य परंपरेचा स्थूल परिचय करून देणे.
३. प्रसार माध्यमांचे समाजातील उपयोजन समजावून देणे.
४. विद्याथ्याङ्कमध्ये वाङ्मयीन अभिरूची विकसित करणे.

**घटक विश्लेषण :**

व्यक्तिचित्र, कथासंग्रह, विनोदी लेखन, प्रवास वर्णन या वाङ्मयप्रकारांपैकी एका प्रकारातील साहित्यकृती

**माती, पंख आणि आकाश** ज्ञानेश्वर मुळे, नवसाहित्य बुकस्टॉल, बेळगांव.

१. आत्मचरित्र, आत्मकथन या वाङ्मयप्रकारांची वैशिष्ट्ये व मर्यादा
२. **माती, पंख आणि आकाश** – रसस्वाद व विश्लेषण
३. निबंधलेखन, वैचारिक, प्रासंगिक महत्वाचे, व्यापार उदयोग – अर्थविषयक

**संदर्भसाहित्य:**

१. आत्मचरित्रमीमांसा – डॉ. आनंद यादव प्रकाशन पुणे.
२. उपयोजित मराठी – संपादक डॉ. केतकी मोडक, संतोष शेणई, सुजाता शेणई, पदमगंधा प्रकाशन पुणे.
३. व्यावहारिक मराठी – डॉ. कल्याण काळे, डॉ. द. दि. पुंडे निराली प्रकाशन पुणे.

संकलन – भाषा संचालनालय, महाराष्ट्र शासन.

**F. Y. B. Com: 2016 Course Syllabus**

**C 201 Compulsory English - II (w. e. f- June 2018)**

**Total Credits -03**

**A. Objectives:**

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

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

**Semester-II**

**Prose:**

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

**Poetry:**

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

**Grammar, Usage and Composition:**

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

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

\* \* \*

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

**Semester II**

**C208: FINANCIAL ACCOUNTING II**

**Total Credits -03**

**Objectives:**

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

**1. Accounting in Computerised Environment**

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

**2. Royalty Accounts (Excluding Sub-lease)**

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

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

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

**4. Depreciation Accounting**

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

**Recommended Books**

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

**F.Y.B.Com.: (CBCS 2018 Course)**  
**Semester-II**  
**C204: Business Economics –II**

**Total Credits -03**

**Objectives –**

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

**1. Market Structure**

- 1.1 Characteristics and Pricing theory (short-run and long-run) under condition of
  - A) Perfect Competition
  - B) Monopolistic Competition
  - C) Monopoly- Price Discrimination
- 1.2 Selling Cost
- 1.3 Oligopoly – Definitions and characteristics
- 1.4 Duopoly – Definitions and characteristics

**2. Factor Pricing**

- 2.1 Rent –
  - i) Concept of economic Rent
  - ii) Ricardian Theory of Rent
  - iii) Modern Theory of Rent
- 2.1 Wage –
  - i) Concept of Wages (Real and Money Wage)
  - ii) Backward sloping supply curve
  - iii) Collective Bargaining
  - iv) Modern Theory of Wage
- 2.3 Interest –
  - i) Concept of Interest
  - ii) Loanable Fund Theory
  - iii) Liquidity Preference Theory of Interest
- 2.3 Profit –
  - i) Concept of Profit
  - ii) J. B. Clark's Dynamic Theory of Profit
  - iii) Innovation Theory of Profit
  - iv) Risk and Uncertainty Bearing Theory of Profit

**Reference Books**

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

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

**Total Credits -03**

**Objectives**

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

**1 Industries**

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

**2 Transportation**

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

**3 Trade & Tourism**

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

**4. Cartographic Techniques**

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

\* Teachers are supposed to arrange study-tours

**Reference :**

1. . **Resource and Enviornment. Kumbhare Arun; Pyal Publication ( P.5to 1680)**
2. Commercial Geography – Prof. Mrs. P.N.Padey. Nirali Publication; All topics
3. Economic Geography – Alexander J.
4. Economic Geography – Jones & Darkenwald.
5. Agricultural Geography – Morgan W.B. & Munton J:J.C.
6. Economic Geography – Wheeler J.O.
7. Economic Geography – H. Robinson.
8. Commercial Geography – Prof. Mrs. P.N.Padey.
9. Commercial Geography – Prof. Ahirrao29

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

**Business Mathematics**

**Total Credits -03**

**Objectives**

1. To prepare for competitive examinations
2. To understand the concept of simple interest, compound interest and the concept of EMI.
3. To understand and to calculate various types of variations.
4. To use correlation and regression analysis to estimate the relationship between two variables.
5. To understand the concept of Matrices and Determinants

**2. Interest**

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

**2. Matrices and Determinants**

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

**Business Statistics**

**3. Measures of dispersion**

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

**4. Correlation and Regression**

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

**Recommended Books:**

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

\*\*\*\*\*

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

**Semester II**

**C 207: 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

**Semester II**  
**C211: CORPORATE LAW II**

**Total Credits -03**

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

**1. Prospectus**

- 1.1 Definition
- 1.2 Matters to be stated in prospectus
- 1.3 Statement in lieu of Prospectus
- 1.4 Criminal Liability for Mis-statement in Prospectus
- 1.5 Civil Liability for Mis-statement in Prospectus
- 1.6 Guidelines of SEBI for capital issue advertisement
- 1.7 Shelf Prospectus.
- 1.8 Red Herring Prospectus

**2. Shares and share capital**

- 2.1 Nature and definition
- 2.2 Characteristics of shares
- 2.3 Types of share capital
- 2.4 Types of shares
- 2.5 Issue of sweat equity shares
- 2.6 Issue of shares at par, at premium and at discount

**3. Allotment of shares**

- 3.1 Introduction
- 3.2 Conditions for allotment of shares
- 3.3 Irregular allotment
- 3.4 Procedure for allotment of shares
- 3.5 Public offer and private placement
- 3.6 Offer of sale of shares by certain members of company.
- 3.7 Public offer of shares to be in dematerialised form

**4. Transfer and transmission of shares**

- 4.1 Statutory provisions of transfer
- 4.2 Restriction on transfer
- 4.3 Instrument of transfer
- 4.4 Procedure for transfer of shares
- 4.5 Blank transfer and forged transfer – effects
- 4.6 Transmission of shares – distinction between transfer and transmission of shares, provisions,
- 4.7 Procedure for transmission of shares, duties of the secretary in connection with transmission of shares

**Recommended Books**

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

\*\*\*\*\*



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

**Total Credits -03**

**Objectives:**

- This course enables the students to know the fundamentals of banking and with special reference to India.
  - To make the students aware of banking business and practices.
  - To give thorough knowledge of banking operations.
- 1. Lending Principles, Credit Creation and Balance Sheet of bank**
- 1.1 Principles of lending- Liquidity, Profitability, Security and Shiftability
  - 1.2 Multiple Credit Creation: Process and Limitations
  - 1.3 Balance Sheet of a Commercial Bank
  - 1.4 Types of securities acceptable to a bank
- 2. Negotiable Instruments**
- 2.1 Meaning and features of negotiable instruments
  - 2.2 Types of negotiable instruments- Cheques, Commercial papers, Hundis, Certificates of deposits, Bill of exchange and Promissory notes
  - 2.3 Types of Cheques
- 3. Technology in Banking**
- 3.1 Need and importance of technology in banking
  - 3.2 ATM, Credit Card, Tele banking-Net Banking
  - 3.3 Concept of Core Banking
- 4. Insurance**
- 4.1 Evolution of insurance sector in India
  - 4.2 Purpose and importance of insurance
  - 4.3 Types of insurance- LIC and GIC
  - 4.4 Privatization of insurance business in India
  - 4.5 Role of an insurance agent

**Reference Books**

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

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

**Total Credits -03**

**Objectives:**

This course enables the students to understand:

- A) The meaning of consumer his rights, duties and responsibilities.
  - B) Consumer decision making process
  - C) Marketing of Agricultural, Industrial & Consumer Goods.
1. **Consumer his rights, duties and responsibilities:**  
Meaning and definition of Consumer  
Importance of Consumer.  
Consumer Rights  
Duties and Responsibilities of Consumer  
Consumer Movement  
Meaning Nature and Objectives  
Consumer Movement in India  
Critical Evaluation of Consumer Movement  
Study of practical consumer cases. Facts of the case  
Arguments and Decision of Consumer Courts.
  2. **Consumer Decision Making Process:**  
Meaning, Stages in decision making process  
Introduction of new product in the market  
Factors to be considered  
Buying pattern or buying habits.
  3. **Marketing of Consumer Goods:**  
Meaning, Features of Consumer Goods  
Types of Consumer Goods  
Channels of Distribution.
  4. **Marketing of Agricultural Goods**  
Meaning, Features of Agricultural Goods  
Types of Agricultural Goods  
Channels of Distribution.
  5. **Marketing of industrial goods:**  
Meaning, Features of Industrial Goods  
Industrial Customers  
Classification of Industrial Goods  
Channels of Distribution.

**Books Recommended:-**

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

\* \* \* \* \*

**F. Y. B. Com: 2018 Course Syllabus**

**F. Y. B. Com. Additional English-II Semester -II**

**Total Credits -03**

**Objectives**

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

**Prescribed Text:**

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

**Semester-II**

**Course Content**

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

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

\* \* \*

**F. Y.B.COM : CBCS (2016 Course)**  
**Semester – II**  
**C203 : Marathi - II**

Credit - 3

**उद्दिष्टे :**

१. विद्यार्थांची वाचन व लेखन क्षमता विकसित करणे.
२. नेमलेल्या कलाकृतीच्या संदर्भात साहित्य परंपरेचा स्थूल परिचय करून देणे.
३. प्रसार माध्यमांचे समाजातील उपयोजन समजावून देणे.
४. विद्यार्थ्यांमध्ये वाङ्मयीन अभिरुची विकसित करणे.

**घटक विश्लेषण :**

- |    |   |    |
|----|---|----|
| १. | संज्ञापन कौशल्ये - (प्राथमिक व प्रगत)                                     | १५ |
|    | १.१ संज्ञापन (संवाद) म्हणजे काय?  |    |
|    | १.२ संवादाचे महत्व  |    |
|    | १.३ संवादातील अडथळे.  |    |
| २. | प्रसारमाध्यमे : सामर्थ्य व मर्यादा  | १५ |
|    | २.१ वृत्तपत्र   |    |
|    | २.२ नभोवाणी   |    |
|    | २.३ दूरचित्रवाणी  |    |
|    | २.४ जाहीरात लेखन  |    |
| ३. | कार्यालयीन लेखनकौशल्ये  | १० |
|    | ३.१ कार्यालयीन पत्रव्यवहार - चौकशीपत्र, तक्रारपत्र, मागणीपत्र व आवेदनपत्र |    |
|    | ३.२ इतिवृत्त, टिप्पणी लेखन व अहवाल लेखन                                   |    |
|    | ३.३ पत्रकांचे लेखन<br>सुचनापत्रक, माहितीपत्रक, घोषणापत्रक, परिपत्रक       |    |
| ४. | वृत्तांतलेखन आणि मुलाखत   |    |

**संदर्भ साहित्य**

१. व्यावहारिक मराठी - डॉ. कल्याण काळे, डॉ. द. दि. पुंडे – निराली प्रकाशन, पुणे.
२. व्यावहारिक मराठी – डॉ. ल. रा. नसीरावादकर, फडके प्रकाशन, कोल्हापूर
३. मराठी भाषेची संवादकौशल्य - यशवंतराव चव्हाण महाराष्ट्र मुक्त विद्यापीठ नाशिक
४. प्रशासकीय लेखन – महाराष्ट्र राज्य – शासकीय प्रकाशन
५. नभोवाणी कार्यक्रम: तंत्र आणि मंत्र – पुष्पा काणे, इंडिया बुक कंपनी, पुणे
६. उपयोजित मराठी – संपा. डॉ. केतकी मोडक, संतोष शेणई, सुजाता शेणई, पदमगंधा प्रकाशन, पुणे.
७. नभोवाणी आणि दूरचित्रवाणी - प्रसाद नामजोशी, टिळक महाराष्ट्र विद्यापीठ, पुणे.

**F. Y. B. Com.: CBCS (2016 Course)**  
**Semester II**  
**UGF-11: Basics of Information Technology I**  
**(Foundation Course)**

**Total Credits -02**

**Objectives:**

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

**1. Basics of Computer**

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

**2. User – Computer Interface**

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

**3. Introduction to MS OFFICE**

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

**4. Data Communication & Computer Network**

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

**Reference Books**

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

\* \* \* \* \*