

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

1) INTRODUCTION

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

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

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

2) ELIGIBILITY

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

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

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

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

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

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

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

B) Subjects Carrying Practical's

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

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

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

4. EXTERNAL CANDIDATES

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

5. MEDIUM OF INSTRUCTION.

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

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

6. WORKLOAD

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

7. UNIVERSITY TERMS

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

8. VERIFICATION AND REVALUATION

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

9. EQUIVALENCE AND TRANSITORY PROVISION

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

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

10. RESTRUCTURING OF COURSES

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

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

11. SETTING OF QUESTION PAPERS

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

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

Objectives of the Course:

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

Medium of Instruction : English

Unit No.	TERM: I	Periods
1	Introduction of Business Communication: Introduction, Meaning, Definition, Features, Process of Communication, Principles, Importance, Barriers to Communication & Remedies.	12
2	Methods and Channels of Communication: Methods of Communication-Merits and Demerits&Channels of Communication in the Organisation and their Types, Merits & Demerits	10
3	Soft Skills: Meaning, Definition, Importance of Soft Skills Elements of Soft Skills: 1) Grooming Manners and Etiquettes 2) Effective Speaking 3) Interview Skills 4) Listening 5) Group Discussion 6) Oral Presentation	16
4	Business Letters: Meaning, Importance, Qualities or Essentials, Physical Appearance, and Layout of Business Letter	10
	Total Periods	48
	TERM: II	
5	Types and Drafting of Business Letters: 1) Enquiry Letters 2) Replies to Enquiry Letters 3) Order Letters 4) Credit and Status Enquiries 5) Sales Letters 6) Complaint Letters 7) Collection Letters 8) Circular Letters	16
6	Job Application Letters: Meaning, Types & Drafting of Job Application Letters, Bio-Data/Resume	08

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

Recommended Books:

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

Assessment Pattern

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

Question Paper Pattern

Term End Examination

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

Annual Examination:

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

Guidelines for completion of Practicals:

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

List of suggested Topics for Practicals:

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

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

Objectives:-

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

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

Term – I

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

Term – II

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

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

Notes:-

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

Recommended Books:-

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

Journals:-

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

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

Objectives:

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

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

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

Basic Reading List

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

ADDITIONAL READING LIST

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

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

Objective:

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

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

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

Recommended Books:

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

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

Objectives:

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

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

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

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

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

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

Objectives:

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

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

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

Recommended Books:

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

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

Objectives:

To Impart The Knowledge Of:

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

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

Term – II

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

Unit 5	Inventory Control	
5.1	Stock Taking, Periodic and Perpetual Method.	08
5.2	ABC Analysis.	
5.3	Inventory Ratios.	
Unit 6	Labour Cost, Remuneration And Incentives	
6.1	Records & Methods Of Time Keeping and Time Booking Study of New Methods.	12
6.2	<u>Methods Of Remuneration-</u> ❖ Time Rate System, ❖ Piece Rate system, ❖ Taylor's Differential Piece rate System.	
6.3	<u>Incentive Plan-</u> Halsay Premium Plan,	
6.4	❖ Rowan Premium Plan. ❖ Group Bonus Schemes.	
Unit 7	Other Aspects Of Labour	
7.1	Labour Turnover.	10
7.2	Job Analysis & Job Evaluation Key.	
7.3	Merit Rating.	
Unit8	Direct Cost	
8.1	Concept and Illustrations.	02
		Total 48

Note-

Allocation of Marks

50% for Theory

50% for Practical Problem.

❖ **Teaching Methodology**

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

❖ **Recommended Books :**

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

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

Objectives:

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

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

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

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

Recommended Books :

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

Journals :

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

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

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

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

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

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

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

Objectives:-

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

FIRST TERM

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

SECOND TERM

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

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

Suggested references Books

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