

S-29 Nov., 2013 AC after Circulars from Circular No.55 & onwards

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डॉ. बाबासाहेब आंबेडकर मराठवाडा विद्यापीठ, औरंगाबाद**परिपत्रक क्रमांक/एस.यु./वाणिज्य विद्याशाखा/अभ्यासक्रम/७८/२०१४**

या परिपत्रकाद्वारे सर्व संबंधितांना सुचित करण्यात येते की, वाणिज्य विद्याशाखेने, शिफारस केल्यानुसार बी.कॉम. जनरल, ई-कॉमर्स, द्वितीय वर्षाच्या (तृतीय व चतुर्थ सत्र) अभ्यासक्रमास व प्रश्नपत्रिकेच्या प्रारूपास तसेच एम.कॉम. ई-कॉमर्स प्रथम वर्षाच्या (तृतीय व चतुर्थ सत्र) नवीन अभ्यासक्रमास विद्यापरिषदेच्या वतीने मा. कुलगुरु यांनी, त्यांना प्राप्त असलेला विशेष अधिकार महाराष्ट्र विद्यापीठ अधिनियम-१९९४ कलम १४(७) अन्वये शैक्षणिक वर्ष २०१४-२०१५ या एका वर्षा करिता मान्यता दिलेली आहे. करिता विद्यापरिषदेच्या अंतिम मान्यतेनंतर शैक्षणिक वर्ष २०१४-१५ या वर्षाकरिता या कार्यालयाने पारीत केलेले परिपत्रक पुढील परिपत्रक येईपर्यंत लागू राहिल. त्या अनुषंगाने सदरील सुधारीत व नवीन तयार केलेल्या अभ्यासक्रमाची व प्रश्नपत्रिकेच्या प्रारूपाची प्रत या परिपत्रकासोबत आपल्या पुढील कार्यवाहीसाठी पाठविण्यात येत आहे.

वाणिज्य विद्याशाखा

अ.क्र.	अभ्यासक्रम	सत्र
१.	बी.कॉम. जनरल	तृतीय व चतुर्थ आणि परीक्षेच्या प्रश्नपत्रिकेचे प्रारूप
२.	बी.कॉम. ई- कॉमर्स	तृतीय व चतुर्थ आणि परीक्षेच्या प्रश्नपत्रिकेचे प्रारूप
३.	एम.कॉम. ई-कॉमर्स	प्रथम व द्वितीय

सुधारीत अभ्यासक्रमाचा आराखडा फक्त शैक्षणिक वर्ष २०१४-१५ या वर्षा पुरताच मर्यादित राहिल.

अभ्यासक्रमाची व प्रश्नपत्रिकेच्या प्रारूपाची प्रत विद्यापीठाच्या (1) www.bamu.net
(2) www.affiliation.oaasisbamu.org. या संकेतस्थळावर उपलब्ध आहे.

करिता, या परिपत्रकाची सर्व संबंधितांनी नोंद घ्यावी.

विद्यापीठ प्रांगण,
औरंगाबाद-४३१ ००४.
संदर्भ क्र.एस.यु./वाणिज्य विद्याशाखा/एस.एस.बी.
/२०१४-१५/१००६६-२६५
दिनांक :- १६-०६-२०१४.

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संचालक,
महाविद्यालये व विद्यापीठ
विकास मंडळ.

या परिपत्रकाची एक प्रत :-

- १) मा. परिक्षा नियंत्रक, परिक्षा विभाग,
 - २) मा. प्राचार्य, सर्व संलग्नीत महाविद्यालये,
 - ३) संचालक, युनिव्हर्सिटी यांना विनंती करायची आहे. सदरील अभ्यासक्रम विद्यापीठाच्या संकेतस्थळावर उपलब्ध करून देण्यात यावे.
 - ४) संचालक, ई-सुविधा केंद्र, विद्यापीठ परिसर,
 - ५) जनसंपर्क अधिकारी, मुख्य प्रशासकीय इमारत,
 - ६) आरक्षक अधिकारी, पात्रविभाग, मुख्य प्रशासकीय इमारत,
 - ७) आरक्षक अधिकारी, वाणिज्य विभाग, परीक्षा भवन,
 - ८) अभिलेखा विभाग, मुख्य प्रशासकीय इमारत मागे,
- डॉ. बाबासाहेब आंबेडकर मराठवाडा विद्यापीठ, औरंगाबाद.**

**D R. BABASAHEB AMBEDKAR
MARATHWADA UNIVERSITY,
AURANGABAD.**



Revised Syllabus of

B.COM. [GENERAL]

IIND YEAR

SEMESTER-III & IV

[Effective from 2014-15 & onwards]

BACHELOR OF COMMERCE (GENERAL)
B.Com (General)

O-901 A candidate shall be admitted to the First Semester of the B.Com.(General) Course only if he satisfies the following conditions :-

- (a) He must have passed H.S.C Examination conducted by the Board of Higher Secondary Examinations, Maharashtra State or any other examination recognized as equivalent thereto in any stream including the Bi-focal or MCVC etc.

OR

Three year Diploma Course in Engineering, Pharmacy or any other stream, conducted by the Board of Technical Examinations, Maharashtra State or any other examination recognized as equivalent thereto.

- (b) A candidate migrating from any of the Statutory Universities situated in Maharashtra or outside after successfully completing First Year B.Com or B.Com (I & II Semester) Examination or an examination recognised as equivalent thereto shall be admitted to the Second Year (Third Semester) of B.Com(General). His performance in the First Year (I & II Semester) at the previous University shall be taken into consideration and shall be added to the marks he obtains in the subsequent semesters in order to declare his final results.

Provided that such students shall not be entitled for Prizes or awards.

O-902 A candidate who has passed the B.Com(General) examination of this University may be allowed to present himself subsequently at a degree examination in a subject or subjects other than those he had has taken earlier, provided that he attends the course for the required period as a regular student in the subject or subjects concerned, excluding the compulsory English, Second Language. A candidate is not allowed to appear for such examination if he has passed the higher examination.

O-903 The Degree of Bachelor Of Commerce(General) shall be conferred on a candidate who has persued a regular course of study consisting of three years(Six Semesters) as prescribed and has appeared and passed all examinations prescribed for the Degree Course in the Faculty.

O-904 When a candidate appears for all the subjects prescribed at the examination without availing any benefit of exemptions and passes the B.Com(General) examination, he shall be awarded the degree in the Faculty and shall be entitled to a Division.

R-2001 The course of study for the B.Com(General) examination shall consist of the following subjects :-

- i) English
- ii) One Second Language from the following languages :-
 1. Hindi
 2. Marathi
 3. Urdu
 4. Persian
 5. Arabic
 6. Sanskrit
 7. Pali
 9. Kannada
 10. Telugu
 12. Additional English
 13. Russian
 14. French
 15. German
 16. Chinese.
- iii) Commerce Papers.

R-2002 There shall be University examination at the end of each semester in the subjects prescribed for that semester.

Following shall be the structure and scheme of examination of B.Com(General) Course :-

B.Com First Year Semester I (15 Weeks Teaching)

Paper No.	Title	Theory Per Week	Duration Of Theory Exam	Marks For Theory	Marks Practical/	Total Marks
I	English	4	2 Hrs	50	-	50
II	Second Language.	4	2 Hrs	50	-	50
III	IT App. in Business I	4	2 Hrs	50	50	100
IV	Entrepreneurship Development I	4	2 Hrs	50	-	50
V	Business & Industrial Economics - I	4	2 Hrs	50	-	50
VI	Business mathematics & Statistics I	4	2 Hrs	50	-	50
VII	Financial Accounting I	4	2 Hrs	50	-	50

B.Com First Year Semester II (15 Weeks Teaching)

Paper No.	Title	Theory Per Week	Duration Of Theory Exam	Marks For Theory	Marks Practical/	Total Marks
VIII	English	4	2 Hrs	50	-	50
IX	Second Language	4	2 Hrs	50	-	50
X	IT App. in Business II	4	2 Hrs	50	50	100
XI	Entrepreneurship Development.-II	4	2 Hrs	50	-	50
XII	Business & Industrial Economics-II	4	2 Hrs	50	-	50
XII	Business Mathematics & Statistics-II	4	2 Hrs	50	-	50
XIV	Financial Accounting II	4	2 Hrs	50	-	50

B.Com Second Year Semester III (15 Weeks Teaching)

Paper No.	Title	Theory Per Week	Duration Of Theory Exam	Marks For Theory	Marks Practical	Total Marks
XV	English	4	2 Hrs	50	-	50
XVI	Second Language	4	2 Hrs	50	-	50
XVII	IT App. in Business III	4	2 Hrs	50	50	100
XVIII	Principles of Business Management.-I	4	2 Hrs	50	-	50
XIX	Corporate Accounting I	4	2 Hrs	50	-	50
XX	Business Regulatory Framework-I	4	2 Hrs	50	-	50
XXI	Optional I Marketing Management / Financial Management / Human Resource Management	4	2 Hrs	50	-	50

B.Com Second Year Semester IV (15 Weeks Teaching)

Paper No.	Title	Theory Per Week	Duration Of Theory Exam	Marks For Theory	Marks Practical	Total Marks
XXII	English	4	2 Hrs	50	-	50
XXIII	Second Language	4	2 Hrs	50	-	50
XXIV	IT App. In Business IV	4	2 Hrs	50	50	100
XXV	Principles of Business Management.-II	4	2 Hrs	50	--	50
XXVI	Corporate Accounting II	4	2 Hrs	50	-	50
XXVII	Business Regulatory Framework-II	4	2 Hrs	50	-	50
XXVIII	Optional- II Marketing Management / Financial Management / Human Resource Management	4	2 Hrs	50	-	50

- R-2003 The number of students in a class room shall be as per the university norms/Govt. norms.
- R-2004 A candidate who has passed the 75% of the papers at the first year (first & second semester) examinations shall be allowed to take the admission in third semester. Similarly a candidate who has passed 75% of the papers at the second year (first, second, third and fourth semester together) shall be allowed to take the admission in the fifth semester of the course. However appearance in the first, third and fifth semester is compulsory for promotion to next semester. Appearance means submission of examination form along with the necessary examination fee prescribed for the respective semester.
- R-2005 The minimum marks for passing in each paper shall be 40% of the maximum marks prescribed for each paper. There will be separate passing for theory and practical. A candidate who secures 40% or more but less than 45% of aggregate marks for all the six semesters of the course, shall be awarded a **“Pass Division”**.
- R-2006 A candidate who secures 45% or more but less than 60% of the aggregate marks for all the six semesters of the course, shall be awarded a **“Second Division”**.

- R-2007 A candidate who secures 60% or more of the aggregate of marks for all the three years of the course, shall be awarded “**First Division**”.
- R-2008 The result of a candidate referred to in O-491(b) shall be declared on the strength of his performance at the Second and Third year examinations only. However such a candidate shall be deemed eligible for the award of Second division only if he has secured 45% or more marks and First Division, if he has secured 60% or more marks at the First year examination of the University from which he has migrated.
- R-2009 In the case of candidate who has I or II Year old Course Examination, as the case may be and has been admitted to the respective Third or Fifth Semester. The result and Division shall be declared as per R-605.

B.Com III Semester
IT Application in Business III

Max Marks (Theory) 50
(Practical) 50

Unit I : Introduction to Tally:-

Fundamentals of Computerized Accounting, Computerized Accounting Vs. Manual Accounting, Architecture and Customization of Tally, Features of Tally, Configuration of Tally- Accounting groups.

UNIT II: Accounting with Tally:-

Creation of new Company, Creation of groups, Ledger, Vouchers, Voucher entry, Payment voucher , Receipt voucher, Sales voucher, Purchase voucher, Contra voucher, Journal voucher, Editing and deleting vouchers, Bank reconciliations, Bill wise details, Order processing , Accounting reports, Export and import of data, Printing of vouchers, bills and reports, web enabled reporting and online support.

UNIT III: Tally Inventory Management:-

Introduction to inventory, Creation of stock category, Creation of stock group, Creation of stock items, Editing and deletion of stock items, Usage of stock in voucher entry, Stock vouchers or purchase orders, Purchase and sales orders, stock valuation methods, Inventory reports.

UNIT – IV: Tax application in Tally:-

Introduction to VAT, VAT activation and classification, VAT computation, Composite VAT-input VAT on capital goods, Central Excise Tax, Service tax.

Reference Books:

1. Tally 9 by Vishnu Priya.
2. A Complete Self Learning Manual on Tally.ERP 9 by Ajay O. Maheshwari.
3. Information Technology and Tally by Arvind Deshpande.

Subject: IT Application in Business

(III Semester)

Practical

Following practical shall be executed in Tally.ERP 9 or any other version of Tally package.

1. Create, Alter, Remove a Company in Tally.
2. Creation and Deletion of Groups.
3. Creating the Ledger Account.
4. Creating a Balance Sheet.
5. Creating Tally Vouchers.
6. Creating Sales and Purchase Ledgers.
7. Introduction to VAT in Tally.
8. Enabling Tally for VAT.
9. Studying VAT classifications.
10. Creating Tax Ledger Output VAT @4%.
11. Creating Tax Ledger Input VAT @ 12.5%.
12. Accounting Voucher in Tally.
13. Inventory Voucher in Tally.
14. Bill-Wise Details in Payment voucher entry.
15. Printing in Tally

B.Com - III Semester
Principles of Business Management-I

Max. Marks (50)

Chapter -1: Introduction to Management

Meaning, Definitions, Nature, Characteristics, Importance, functions of Management.

Development of Management thoughts- Contribution of F.W. Taylor, Henry Fayol, Mary Parker follett, Elton Mayo, Peter Drueker.

Chapter - II: Planning

Meaning, Definitions, Nature, Characteristics & Importance of Planning, Limitations of planning, Types of plans, planning process.

Chapter - III: Decision Making

Meaning, Definitions, Nature, Characteristics &, Technique of decision making. Problems in decision making.

Chapter - IV : Organizing

Meaning, Definitions, Importance of organization. The Process of organization, Types of organization, principles of organization.

Chapter - V : Staffing

Meaning, Definitions, objectives, Characteristics & Importance of staffing. Man power planning, source of recruitment, selection procedure, Induction, promotion, Training of Executive or management development, types of training, Performance appraisal - meaning importance and methods.

Reference Books:-

1. Saxsena S. C. - Principles and Practice of Management Vol.-1
2. P. Subba Rao - Management and organizations behavior.

**B.Com - III Semester
Corporate Accounting –I**

Max. Marks (50)

Unit-I- Issue and forfeiture of shares, Re-issue of forfeited shares (Period 15)

- Meaning of shares
- Issue of shares-at par, at premium, at discount
- Collection of share money
 - Collection at lump sum
 - Collection in Installment
 - Issue of share in consideration of assets etc.
- Procedure of Issue of shares
 - Prospects, Application, Allotment, Pro-rata Allotment of shares
- Forfeiture of shares
- Reissue of shares
- Profit on Re-issue
- Journal Entries for Issue of shares, forfeiture of shares, Reissue of shares
- Balance sheet

Theory

Numerical Problems

Unit-II – Redemption of Debentures (Period 13)

- Types of Debentures
 - Methods of Redemption- Redemption in Installment, Redemption in lump sum, Redemption by conversion, Redemption by purchase in open market
 - Finance for Redemption out of profit, out of fresh Issue
- Redemption in lump sum**
- I- Issue at “par” Redeemable at “par”
 - II- Issue at “Discount” Redeemable at “par”
 - III- Issue at “premium” Redeemable at “par”
 - IV- Issue at “par” Redeemable at “premium”
 - V- Issue at “Discount” Redeemable at “premium”

Theory

Numerical Problems

Unit-III -Redemption of Preference shares (Period 12)

- Types of Preference shares
- Redemption out of fresh Issue of shares
- Redemption out of profits

Theory

Journal Entries for Redemption and Balance sheet after Redemption: **Numerical Problems**

Unit-IV- Final Accounts of Joint stock company (Period 20)

(Numerical Problems Only)

Reference Books

1. Maheshwari S.N. : Corporate Accounting
2. Shukla M.C.& Grewal T.S. : Advanced Accounts
3. Mahurkar & Deshpande : Accountancy – I
4. Kolalwar H.R. : New Approach to Accountancy
5. Jain & Narang : Advanced Accountancy

B.Com. (Semester – III)
Business Regulatory Frame work - I

Max. Marks (50)

I. Indian Contract Act - 1872. — Part-I

1. Meaning and nature of contract, essentials of valid contract.
2. Meaning and kinds of agreements, Agreements declared void, voidable contracts.
3. Offer and Acceptance of an offer.
4. Capacity of parties to contract.

II. Indian Contract Act - 1872. — Part-II

1. Free consent.
2. Lawful object.
3. Consideration.

III. Indian Contract Act-1872. —Part-III

1. Performance of contract.
2. Discharge or Termination of contract.
3. Breach of contract.

IV. Special Contracts.

1. Indemnity and Guarantee contracts.
2. Bailment and Pledge contracts.
3. Agency contracts.

V. Consumer Protection Act (Amended Act of 2002)

1. Objectives and Important Definitions of Act.
2. Composition and working of Consumer protection councils.
3. Composition and working of Consumer Disputes Redressal Agencies.

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**B.Com - III Semester
(Optional Paper)**

MARKETING MANAGEMENT-I

Max. Marks (50)

I) Introduction to Marketing

Definition, Nature, Scope and Importance of Marketing, Traditional and Modern Concept of Marketing, Classification of Markets, Functions of Marketing, Marketing Environment.

II) Market Segmentation, Targeting and Positioning

Meaning, Definition, Need and Benefits of Segmentation, Requisites of Sound Market Segmentation. Segmenting Consumer Market and Business Markets, Target Marketing, Positioning.

III) Marketing Mix and Channels of Distribution

Meaning and Importance of Marketing Mix, Elements of Marketing Mix – Product Mix, Price Mix, Place and Promotion Mix. Study of Channels of Distribution—and various channels of distribution—Factors to be considered in the Selection of channels of Distribution.

IV) Marketing Management / Marketing Planning

Marketing Planning and Plan, Marketing Planning Process, Role and Significance of Marketing Planning, Essentials of Effective Marketing Planning Process, Problems involved in Marketing Planning, Marketing Communication.

V) Rural Marketing

Importance and Features of Rural Marketing, Rural Share in Marketing, Problems in Rural Marketing, Strategies for Improvement in Rural Marketing.

Reference Books :

1. Principles of Marketing – Philip Kotler and Gary Armstrong.
2. Marketing Management – V.S. Ramaswamy and S.Namakumari.
3. Marketing Management – S.A. Sherlekar.
4. Marketing Management – C.N. Sontakki.

**B.Com - III Semester
(Optional Paper)
Financial Management-I
Paper – I**

Max. Marks (50)

I. INTRODUCTION

Meaning of Business Finance, Definition, Nature and Scope of Financial Management, Importance & Objectives of Financial Management, Finance Function – Approaches & Aims, Functions of Finance Manager.

II. FINANCIAL PLANNING:

Meaning, Objectives, Characteristics of Sound Financial Plan, Financial Planning Process, Estimation of Capital Requirements- Fixed Capital & Working Capital, Limitations of Financial Planning.

III. CAPITALIZATION:

Meaning, Theories – Cost Theory, Earnings Theory, Over-Capitalization – Concept, Causes, Consequences & Remedies, Under Capitalization - Concept, Causes, Consequences & Remedies, Fair-Capitalization (Optimal), Concept of Watered Stock.

IV COST OF CAPITAL:

Meaning, Concept, Significance of Cost of Capital, Type, Determination of Cost of Capital – Equity, Preference & Debentures.

V CAPITAL BUDGETING:

Meaning, Importance, Process, Kinds of Capital Budgeting Decisions, Methods of Capital Budgeting – Traditional & Discounted Methods.

Ref. Books.

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|-------------------|---|
| Van Horne J.C. | : Financial Management and Policy, Prentice Hall. |
| Pandey I.M. | : Financial Management, Vikas Publishing. |
| R.M. Srivastava | : Financial Management Pragati Prakashan Meerut. |
| Shashi K. Gupta & | : Financial Management – Theory & Practice |
| R.K. Sharma | Kalyani Publishers. |

**B.Com - III Semester
(Optional Paper)
Human Resource Management-I
Paper – I**

Max. Marks (50)

I. INTRODUCTION

Concept of HRM, Definitions, Characteristics, Objectives, Significance, Scope, Process of HRM, Evolution of HRM in India, Environmental influences on HRM, Qualities & Role of HR Manager.

II. HUMAN RESOURCE PLANNING

Concept, Objectives, Need, Significance, Levels & Process of H.R. Planning, Limitations of H.R.Planning, Career Planning, Succession Planning, Human Resource Information System.

III.JOB ANALYSIS

Concept & Objectives of Job Analysis, Uses, Process of Job Analysis, Concepts of Job Description, Job Specification & Job Design.

IV.RECRUITMENT & SELECTION

Definition of Recruitment, Sources, Process of Recruitment; Definition of Selection, Selection Procedure
Interviews: Meaning, Objectives, Importance, Process, Limitations
Concepts of Placement and Induction

V. TRAINING & DEVELOPMENT

Meaning, Objectives, Need for training, Importance, Benefits, Types, Methods of Training; Concept & Objectives of Executive Development, Importance & Principles of Executive Development.

Reference Books:

1. P.G.Aquinas Human Resource Management, Vikas Publication
2. C.B.Mamoria & Gankar Human Resource Management, Himalaya Publishing House
3. C.B.Gupta Human Resource Management, Sultan Chand & Sons
4. K.Aswathappa Human Resource & Personnel Management: Text & Cases, Tata McGraw Hill
5. Dr.Anjali Ghanekar Human Resource Management, Everest publishing House.

B.Com IV Semester
IT Application in Business IV

Max Marks (Theory) 50
(Practical) 50

Unit I : E-Commerce and Internet :

Introduction, Main Activities of Electronic Commerce - Definition of Electronic Commerce- Broad Goals of E-Commerce- Electronic Commerce Technical Components- Functions of E-Commerce- Advantages and Disadvantages of E-Commerce- Scope of E-Commerce- Progress of E-Commerce in India- Two faces of E-Commerce- E-electronic Commerce essentials-ecommerce's applications- Electronic Commerce and Electronic Business- Electronic Commerce and Internet.

Unit-II : Electronic Market :-

Online Shopping – Online Purchasing- Electronic Market- Three Models of Electronic Market- Market Category- Interactive Marketing-One –to – One Marketing- Pull and Push Technologies- B2B Hubs- B2B Market Places.

UNIT-III: Electronic Business:–

Introduction-Definition- Application of E-Business- Emerging Application – Electronic Business Architecture- Electronic Business Initiatives- Dotcom Companies-Opening the doors of Virtual Business- Success of Electronic Business.

UNIT IV: Business to Business Ecommerce:-

Business to Business Applications- B2B Electronic Commerce- B2C Electronic Commerce- B2B Implementation problems- Future Trends in B2B Market Places.

Reference Books :

1. E-Commerce Concepts-Models-Strategies by C.S.V Murthy.
2. E-commerce by Parag Diwan and Sunil Sharma.

IT Application in Business (IV Semester)

Practical

Max. Marks (50)

1. Students shall prepare a report on growth and evolution of Ecommerce from authentic source. Provide statistical growth till recent year. Collect data from net.
2. Students shall list out the top Ecommerce Web Sites in India.
3. List out the websites whose advertisement is aired on television.
4. Categorise the Ecommerce website as B2B, B2C and C2C websites and prepare a list.
5. Study various Payment modes offered by the ecommerce websites.
6. Study the Payment gateways used by different ecommerce websites.
7. Place a mock purchase order.
8. Study the complete layout of a particular website dealing with different payment options.
9. Study different types of advertisements sponsored on the websites.
10. List out different books related to Bcom III sem subjects from www.flipkart.com.
Place a mock purchase order.
11. List out the details required for online purchase.
12. Students shall prepare a practical journal covering all the above points and also include screen shots of ecommerce websites studied.

B.Com Second Year IV Semester
Principles of Business Management-II

Max. Marks (50)

Chapter -1: Direction

Meaning, Definitions, Importance, Principles of Direction, Characteristics of a good order, Written Vs. oral directives, Techniques of Direction.

Chapter - II: Leadership

Meaning, Definitions, Characteristics & Importance of Leadership, Types of leaders. Leadership theories -Traditional theories - Trait theory, group and exchange theory, Behavioural Theories- Liker's four systems.

Chapter - III: Motivation, Morale and Human Relations ..

Meaning, Definitions, Nature, Features, Importance of Motivation, kinds of Motivation, Morale - Meaning and importance of morale, Human relation approach, Psychological and Sociological framework of human relations, importance of human relations.

Chapter - IV : Co-ordination

Meaning, Definition, features and Importance of Co-ordination. The elements of co-ordination, steps for achieving effective co-ordination.

Chapter - V : Controlling

Meaning, Definitions, Elements of control, The control process, importance of control, The control cycle, Essential Steps in control Procedure, control technique, requirement of good control system.

Reference Books:

1. Saxsena S. C. - Principles and Practice of Management Vol.-1
2. P. Subba Rao - Management and organizations behavior.

B.Com - IV Semester
Corporate Accounting –II

		Max. Marks (50)
Unit-I Amalgamation of Joint stock companies		(Periods 11)
<ul style="list-style-type: none">• Purchase consideration• Closing Entries in the books of dissolved companies• Acquisition entries and opening Balance sheet of New company (after amalgamation)	Numerical Problem	
Unit-II Absorption of Joint stock company		(Periods 11)
<ul style="list-style-type: none">• Purchase consideration• Ledgers in the Book of Absorbed (Dissolved) company• Acquisition entries in the books Absorbing company• Balance sheet after absorption.	Numerical Problem	
Unit-III Reconstruction of Joint stock company		(Period 10)
(Internal Reconstruction only) (Numerical problem)		
Unit-IV Accounts of Holding company (With one subsidiary)		(Period 16)
Pre-post acquisition profit, Reserve		
<ul style="list-style-type: none">• Pre-post acquisition loss• Intercompany Debentures & Debts.• Unrealized profitConsolidated balance sheet	} Theory	
		(Numerical Problems)
Unit-V- Liquidation of Joint stock company		(Periods 12)
<ul style="list-style-type: none">• Solvent & Insolvent Co.• Remuneration of Liquidator- fixed, on asset realized, preferential creditors, unsecured creditors etc.		Numerical Problem)

Reference Books

- | | | |
|-----------------------------|---|-----------------------------|
| 1. Maheshwari S.N. | : | Corporate Accounting |
| 2. Shukla M.C.& Grewal T.S. | : | Advanced Accounts |
| 3. Mahurkar & Deshpande | : | Accountancy – I |
| 4. Kolalwar H.R. | : | New Approach to Accountancy |
| 5. Jain & Narang | : | Advanced Accountancy |

B.Com. (Semester – IV)
Business Regulatory Frame work – II

Max. Marks (50)

1. **Sales of Goods Act - 1930. — Part-I**
 1. Meaning and Definition of Sales of goods contract.
 2. Subject matter of contract - Goods and Price.
 3. Conditions and Warrantees.
 4. Transfer of property/ownership.
2. **Sales of Goods Act--1930. --- Part-II**
 1. Delivery of goods.
 2. Unpaid seller
 3. Breach of contract.
 4. Sale by Auction and Hire Purchase Agreement.
3. **Negotiable Instruments Act - 1881. --- Part-I**
 1. Meaning, Definition and Characteristics of Negotiable Instruments.
 2. Promissory Note, Bill of Exchange and Cheque.
 3. Crossing of cheque.
 4. Parties to negotiable instruments and their liability.
4. **Negotiable Instruments Act- 1881. —Part -II**
 1. Negotiation of negotiable instruments.
 2. Presentment of negotiable instruments.
 3. Dishonor of negotiable instruments.
 4. Discharge of negotiable instruments.
5. **The Protection of Human Rights Act --1993.**
 1. Historical background, concept of Human Rights and objectives of Act.
 2. Composition and working of Central Human Rights Commission.
 3. Composition and working of State Human Rights Commission.

References:

1. Elements of Mercantile Law - N.D. Kapoor - S. Chand & Co.
2. Business Laws - M.C. Kuchal -Vikas Publication.
3. Principals of Mercantile Law - Avtar singh - Eastern book co.
4. Taxman Commercial Laws-Taxman publication Ltd.
5. Law of Contract - Bare Act,
6. Consumer Protection Act - Bare Act.
7. Sales of Goods Act - Bare Act.
8. Negotiable Instruments Act - Bare Act.
9. Human Rights Act - Bare Act.

B.Com - IV Semester
(Optional Paper)
MARKETING MANAGEMENT-II

Max. Marks (50)

I) Marketing Communication

Introduction to Marketing Communication, Integrated Marketing Communication (IMC), Promotion Mix Strategies, Factors Determining Promotion Mix, Developing Effective Advertising Programme, Sales Promotion, Public Relation and Personal Selling

II) Consumer Behaviour

Definition, Meaning and Importance, Steps in Buying Process, Buyers Behaviour Models, Buying Motives. Factors Influencing Buyers Behaviour, Types of Buyers Behaviour, Business (Organizational) Markets and Buying Behaviour, Characteristics of Organizational Buying Behaviour and Buying Process.

III) Customers Relationship Management

Introduction, Meaning and Definition of CRM, Customer Retention, Strategies for Building Relationship, CRM Process, Negotiating with Key Customers – Call Centres, Customer Interaction, Tools of Negotiation.

New Issues and Development in Marketing

Marketing Information System, New Channels of Distribution – e Marketing (B2B, B2C, - etc), e Advertising, Green Marketing, Event Marketing, Cyber Marketing and other developments in Marketing.

IV) Ethics in Marketing

Social, Ethical and Legal Aspects of Marketing.

Reference Books :

1. Marketing Management – Saxena and Rajan.
2. Principles of Marketing – Philip Kotler and Gary Armstrong.
3. Marketing Management – V.S. Ramaswamy and S.Namakumari.
4. Marketing Management – S.A. Sherlekar.
5. Marketing Management – C.N. Sontakki.

B.Com - IV Semester
(Optional Paper)
Financial Management-II
Paper – II

Max. Marks (50)

I] Sources of Finance:

Sources of short term & long term funds, Ownership Securities, Creditorship Securities, Internal Financing, Loan Financing, Innovative Sources – Venture capital, Lease Financing, Bridge Finance.

II] Capital Structure:

Meaning, Patterns of Capital Structure, Importance, Factors determining Capital Structure, Optimal Capital Structure, Theories of Capital Structure.

III] Leverages:

Meaning and Types, Financial Leverage, Operating Leverage – Their Impact and Significance, Combined Leverage [Use Numerical Examples]

IV] Working Capital Management:

Concepts of Working Capital, Significance of Working Capital, Excess V/s Inadequate Working Capital, Factors determining Working Capital Needs, Operating Cycle, Working Capital Management – Cash, Inventory & Receivable Management.

V] Dividend Policy & Decisions Making:

Introduction to Dividend Policy, Significance, Factors Influencing Dividend Policy, Forms of Dividend, Types of Dividend Policies.

Ref. Books.

- | | |
|----------------------------------|--|
| Van Horne J.C. | : Financial Management and Policy, Prentice Hall. |
| Pandey I.M. | : Financial Management, Vikas Publishing. |
| R.M. Srivastava | : Financial Management, Pragati Prakashan Meerut. |
| Shashi K. Gupta &
R.K. Sharma | : Financial Management – Theory & Practice.
Kalyani Publishers. |
| Bhalla V. K. | : Working Capital Management, Ahmed
Publishing. |

B.Com - IV Semester
[Optional Paper]
Human Resource Management-II
(Paper-II)

Max. Marks (50)

I. PERFORMANCE APPRAISAL

Definition, Objectives, Uses, Process, Limitations of Performance Appraisal, Techniques of Performance Appraisal- Traditional & Modern, Performance Management

II. HUMAN RESOURCE POLICIES

Concept, Nature, Importance of HR Policies, Types of HR Policies, Formulation of HR Policies, Essentials of Sound HR Policies

III. MOTIVATING HUMAN RESOURCES

Motivation- Definitions, Nature & Characteristics of Motivation, Importance & Benefits of Motivation;

Morale- Concept, Factors influencing Morale, Measures to build High Employee Morale, Wage Incentives- Concept, Advantages, Limitations, Essentials of Sound Incentive Plan, Types of Wage Incentive Plans.

IV. EMPLOYEE WELFARE

Meaning, Significance, Types of Welfare Services, Principles of Labour Welfare, Labour Welfare Officer- Functions & Role

V. EMERGING HORIZONS IN HRM

Downsizing, Exit Policy, VRS, Employee Empowerment, Workforce Diversity

Reference Books:

- | | |
|-------------------------|---|
| 1. P.G.Aquinas | Human Resource Management, Vikas Publication |
| 2. C.B.Mamoria & Gankar | Human Resource Management, Himalaya Publishing House |
| 3. C.B.Gupta | Human Resource Management, Sultan Chand & Sons |
| 4. K.Aswathappa | Human Resource & Personnel Management: Text & Cases, Tata McGraw Hill |
| 5. Dr.Anjali Ghanekar | Human Resource Management, Everest publishing House |

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J-[F] SU [F] Commerce Common B.O.S. Minutes

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Question Paper Pattern
B.Com General III & IV Semester

I Subject	1.BRF	2.PBM	3. Optional Group
Q.1. Compulsory,			10 Marks
Q.2. Or Q.2			10 Marks
Q.3. Or Q.3			10 Marks 50 Marks
Q.4. Or Q.4			10 Marks
Q.5. Short Notes			10 Marks

Attempt any two out of four

II Corporate Accounting

Q.1 Compulsory (Theory)	8 Marks
Solve any three questions from the reaming four questions.	
Q.2 Numerical	14 Marks
Q.3 Numerical	14 Marks
Q.4 Numerical	14 Marks
Q.5 Numerical	14 Marks

III I.T. Application in Business

Q.1 Compulsory		8 Marks	
Q.2	} Attempt any three	14X3	42 Marks
Q.3			
Q.4			
Q.5			
Q.6			
		Total	50 Marks

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3-3-2013