DR. BABASAHEB AMBEDKAR MARATHWADA UNIVERSITY

CIRCULAR NO. SU/Comm./B.Com. Honor./Syll./44/2017

It is hereby notified for information to all concerned that, the Academic Council at its meeting held on 24-01-2017 has accepted the **"New Syllabus of B.Com. Honours" Semester-I to VI under the Faculty of Commerce for Model College, Ghansawangi, Dist-Jalna**.

This is effective from the retrospective **Academic Year 2015-2016** and onwards.

This syllabus is also available on the University website www.bamu.ac.in

All concerned are requested to note the contents of this circular and bring notice to the students, teachers and staff for their information and necessary action.

University Campus,
Aurangabad-431 004.
REF.NO. SU/B.COM. HONOR./ 2017/762633
A.C. Item No.18
Date:- 23-02-2017.

Director,
Board of College and
University Development.

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Copy forwarded with compliments to :-
1] **The Principal, Model College, Ghansawangi, Dist-Jalna, affiliated to Dr. Babasaheb Ambedkar Marathwada University.**
   Copy to :-
1] The Controller of Examinations,
2] The Section Officer, [B.Com. Unit],
3] The Section Officer, [Eligibility Unit],
4] The Programmer [Computer Unit-1] Examinations,
5] The Programmer [Computer Unit-2] Examinations,
6] The In-Charge, E-Suvidha Kendra, [Professional Unit], Rajarshi Shahu Maharaj Pariksha Bhavan, Dr. Babasaheb Ambedkar Marathwada University,
7] The Record Keeper.

N.B. : *All are informed that to download a copy of curriculum from the above website.*

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DR. BABASAHEB AMBEDKAR MARATHWADA UNIVERSITY, AURANGABAD.

Model College Ghansawangi Dist Jalna (MS)

B.COM

B.COM HONOURS

I, II & IIIrd Year

Effective From

[Academic Year 2015-16 & onwards]

Dr. Babasaheb Ambedkar Marathwada University, Aurangabad.

Statement showing the details of tuition & Laboratory Fees to be charged SEMESTER WISE to the following NON -GRANTED COURSES for the academic Year 2016-17 from Sr. No. 6 to 32 be charged ANNUALY.

Sr. No.	Name of the Courses	Tuition Fees	Construction Lab Fees	Project Fees	Annual Fashion Show Fees	Laboratory/ Practical Fees	Prospectus Fees	Registration Fees	E-Suvidha Fees	Medical Exam Fees	I-Card Fees	Admission Fees	Magazine Fees	Gathering Fees	Student Associated Funds Fees	Students Aid Fees	College Examination Fees	College Development Fund Fees	Cultural Activity Fees (Youth Festival Fees)	Disaster Management Fees	Gymkhana (Sports Fees)	Student Welfare Fees	NSS Fees	Ashwamedha/ Aavishikar/ Indradhinushya/ Aavahan/ Ahiyan Fees (Per Head 4/-)	Univerisy/ College Fund	Library Fees	Computer Fees (Payable at First Year Only)	Environmental Fees (Payable at Second Year Only)	Vasantrao Kale Earn & Learn Scheme
		3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18*	19@	20#	21$	22^	23	24&	25	26	27	28+	29	30
1	Bachelor of Fine Art Fashin Design (Three Year Degree Course)	25000	10000	5000	10000	4000	25	25	50	15	10	25	50	50	10	10	75	100	50	20	50	20	10	20	10	1000	100	100	10

18*	*	The said fees should retain by the College, but those colleges who have joined to the Youth Festival, they should remit Rs.25/- Per Student to the University who have participated in Youth Festival from this Fee.
19@	@	The college should retain Rs.10/- and Rs.10/- Per student should be sent to University from this Fee.
20#	#	Rs.25/- should retain by college and Rs.25/- Per student should be sent to the University from this Fee.
21$	$	The College should retain Rs.10/- and Rs.10/- Per student should be sent to the University from this Fee.
22^	<	The N.S.S. Section should not charge any Fee Other than this Fee.
24&	&	The College should keep Rs.6/- & Rs.4/- Per student be sent to the University from this Fund.
28+	+	The College should retain Rs.5/- and Rs.5/- Per student be sent to the University from E.&L. Scheme.

NOTE:- 5% Tuition & Laboratory Fees should be increased every ONE YEAR

JK30122015*-

BACHELOR OF COMMERCE (HONOURS)

O.959 A candidate shall be admitted to the First Semester of the B. Com (Honours)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 (Honours)(I & II Semester) Examination or an examination recognised as equivalent thereto shall be admitted to the Second Year (Third Semester) of B.Com((Honours).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.960 A candidate who has passed the B.Com (Honours)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.

The Degree of Bachelor Of Commerce(Honours)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.

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

The course of study of B.Com (Honours)examination shall consist of the following subjects:-

I   Yearly Structure
    1. Language Curriculum
            A. Indian Language
            B. English

    2. Major Curriculum
            A. Major (Core)
            B. Major (Supportive)
            C. Major (Applied / Innovative)

    3. Life Skill Curriculum
            A. Job Oriented Soft Skills
            B. Value Oriented Courses

II   One Language should be selected from Indian Language.

1)	Hindi	9)	Kannada
2)	Marathi	10)	Telugu
3)	Urdu	11)	Bengali
4)	Persian	12)	Additional English
5)	Arabic	13)	Russian
6)	Sanskrit	14)	French
7)	Pale	15)	German
8)	Tamil	16)	Chinese

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

The minimum marks for passing in each paper shall be 40% of the maximum marks prescribed for each paper.

Following shall be structure and scheme of examination of B.Com (Honours) course.

Total Credits for the degree

There will be separate passing for theory and Sessional / Practical. A candidate who secured 35% or more but less than 45% of aggregate marks for all the six semesters of the course shall be awarded Pass Division.

A candidate who secured 45% or more marks but less than 60% of the aggregate marks for all the six semester of the course shall be awarded Second Division.

A candidate who secured 60% or more aggregate marks for all the six semester of the course shall be awarded First Division.

Applied	Commerce A-COM-401	04	04	40	60	100
Life skill Curriculum	A-JOC LSC-401	02	02	20	30	50
	B-VOC LSC-402	02	02	20	30	50
	Total of Sem.-V	**30**	**30**			**600**
	Semester V					
Core	A- Commerce C-COM-501.1	05	05	20	30	50
	B- Commerce C-COM-501.2	05	05	20	30	50
Supportive	Commerce S-COM-501.1	04	04	40	60	100
Applied	A- Commerce-I A-COM-501.1	04	04	20	30	50
	B- Commerce-II A-COM-501.2	04	04	20	30	50
Life skill Curriculum	A-JOC LSC-501	04	02	20	30	50
	B-VOC LSC502	04	02	20	30	50
	Total of Sem.-V	**30**	**30**			**400**
Paper	**Paper Name**	**Credit**	**L / week**	**C A**	**U A**	**Total**
	Semester VI					
Core	A-Commerce C-COM-601.1	05	05	20	30	50
	B-Commerce C-COM-601.2	05	05	20	30	50
Supportive	Commerce S-COM-601.1	04	04	40	60	100
Applied	A- Commerce-I A-COM-601.1	04	04	20	30	50
	B- Commerce-II A-COM-601.2	04	04	20	30	50
Life skill Curriculum	A-JOC LSC-601	04	02	20	30	50
	B-VOC LSC-602	04	02	20	30	50
	Total of Sem.-VI	**30**	**30**			**400**
	Total Sem.- I to VI	**180**	**180**			**3200**

FIRST SEMESTER (90 Teaching Days)

Paper No.	Title	Theory lect Per Week	Duration Of Theory Exam	Marks For Theory	Marks Practical/ Sessional	Total Marks	Total Periods Of Teaching in a Semester	Total Credits
1	LANGUAGE CURRICULUM Indian Language	4	3	60	40	100	60	4
2	LANGUAGE CURRICULUM English	4	3	60	40	100	60	4
3	MAJOR (CORE) Business Economics	10	3	60	40	100	150	10
4	MAJOR (SUPPORTIVE) Business Environment & Entrepreneurship	4	3	60	40	100	60	4
5	MAJOR (APPLIED) Business Maths & Stat.	4	3	60	40	100	60	4
6.	LIFE SKILL CURRICULUM Job Oriented Soft Skills	2	2	30	20	50	30	2
7.	LIFE SKILL CURRICULUM Value Oriented Courses	2	2	30	20	50	30	2

Total Credits for First Semester _____ 30

SECOND SEMESTER (90 Teaching Days)

Paper No.	Title	Theory lect Per Week	Duration Of Theory Exam	Marks For Theory	Marks Practical/ Sessional	Total Marks	Total Periods Of Teaching in a Semester	Total Credits
1	LANGUAGE CURRICULUM English	4	3	60	40	100	60	4
2	Indian Language	4	3	60	40	100	60	4
3	MAJOR Business Economics	10	3	60	40	100	150	10
4	SUPPORTIVE Business Environment & Entrepreneurship	4	3	60	40	100	60	4
5	APPLIED Business Maths & Stat.	4	3	60	40	100	60	4
6.	LIFE SKILL Job Oriented Soft Skills	2	2	30	20	50	30	2
7.	LIFE SKILL Value Oriented Courses	2	2	30	20	50	30	2

Total Credits for First Semester _____ 30

R-_____ Medium of Instruction shall be English only.

R-_____ The intake capacity shall be 60 student.

R-_____ Following shall be the detailed syllabus of the course.

B.Com First Year
Subject: Business Economics (Major Core)
(First Semester 2011 - 12)

Objectives:
To expose Students of Commerce to basic Micro & Macro Economic Concepts and inculcate an analytical approach to the subject matter.
To stimulate the Students interest by showing the relevance and use of various economic Laws.
To apply economic reasoning to problems of business.

Course Inputs:

SECTION A: MICRO ECONOMICS

Unit   Topics

1.   **Introduction**
1.1 Meaning and Scope of Business Economics
1.2 Micro and Macro Economics.
1.3 Tools for Analysis.
    1) Functional relationship.
    2) Schedules
    3) Graphs
    4) Equations
1.4 Goals of Firms
    1) Economic Goals
    2) Non-economic Goals.

2.   **Demand Analysis**
2.1 Law of Demand
2.2 Elasticity of Demand
2.3 Consumer behaviors
    1) Marginal Utility Approach
    2) Indifference Curve Analysis
    3) Consumers equilibrium
2.4 Demand estimation and Demand forecasting
    1) Meaning and Objective
    2) Methods of demand forecasting

3.   **Production and Cost Analysis**
3.1 Law of Supply
3.2 Production Function
    1) Law of variable proportion
    2) Law of returns to scale
    3) Internal and External economies and diseconomies of scale.
3.3 Cost Analysis

A) Concepts of Costs.
   1) Historical Cost and replacement Cost.
   2) Direct Cost and indirect Cost.
   3) Opportunity Cost.
   4) Incremental Cost and Marginal Cost.

B) Behavior of Cost Curve.
   i) In the short run
   ii) In the long run
3.4 Revenue Behavior
   Total revenue, Average revenue and marginal revenue – their relationship.

4. **Pricing under various Market Conditions.**
   4.1 Pricing Theory (Short-run and long run)
      1) Perfect Competition.
      2) Monopoly.
      3) Monopolistic Competition.
      4) Oligopoly and Duopoly.

   4.2 Pricing Practices
      1. Cost plus pricing
      2. Multiple product pricing
      3. Price skimming
      4. Penetration pricing
      5. Transfer pricing
      6. Price Discrimination

SECTION B: MACRO ECONOMICS

5. **Introduction to Macro Economics**
Meaning, Nature, Scope, Significance and Limitation of Macro Economics.
Circular Flow of Income : Closed (two and three sector models) and open Economy models.
Trade cycle – features and phases of trade cycle.
Policy for trade cycle – Monetary and Fiscal measures.

6. **Economy in the Short - Run**
Meaning of National Income (NI), Concept of National Income. (a) Gross National Income
(GNP) (b) Net National Product (NNP) (c) National Income at factor cost or National Income.
(d) Personal Income (PI). (e) Disposable Income (DI). Meaning of Aggregate Demand and
Equilibrium National Income (Y=E).

7. **Concept of Multiplier**
Meaning and function of money. Demand for money – Classical and Keynesian Approach.
Supply of money: Constituents, Determinants, velocity of circulation of money. RBI's Approach
of money supply – Demand for money, Liquidity preference Approach. IS = LM Frame Work.

8.   Issues in inflation, Employment and unemployment

Inflation and Deflation meaning, causes and effects, Demand pull and cost push inflation.
Measures to control Inflation in India. Inflationary Gap – Causes and effects, philip's curve.
Impact of Globalization on employment in India. Nature of unemployment in India. Employment
policy since 1991.

Practical's:

1. Visit to five Industrial units to understand their short run and long run goals.
2. Demand forecasting for two fast moving (Milk, bread etc) consumer goods.
3. Demand forecasting for consumer durable goods (washing machine, T.V., etc.)
4. Study of production behavior of one consumer product and one of capital goods.
5. Cost Analysis of manufacturing unit. (process industry, Assembly industry etc.)
6. Study of effect of inflation on wage earned.
7. Study of self help group (any one)

Reference Books:

1. Economics – Samuelson P. A. and Nordhaus W. D. Tata Mcgraw Hill Publishing Co. Ltd. New Delhi.
2. Modern Economic Theory- K.K.Dewett, S.Chand, New Delhi
3. A text Book of Economic Theory – Stonier A. W. and Hague D. C. Longman Green and Co. London.
4. Business Economics - V. G. Mankar, Macmillan India Ltd, New Delhi.
5. Vyavasaik Arth Shastra (Sukshm) Dr. T. G. Gite, Atharv Publication , Pune.
6. Modern Micro Economics – Theory and Applications H.L. Ahuja S. Chand and Co. N. Delhi.
7. Business Economics – Dr. Girirja Shankar – Atharv Publication, Pune.
8. Business Economics – Adhikari M. Excel Books, N. Delhi.
9. Understanding Microeconomics – Robert L. Helibroner and Lester C. Thurow. Prentice Hall Internationla 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 (in the global Context) Sampat Mukherjee, New Central Book Agency, Calcutta.
12. Ackely, G. (1976), Macroeconomics: Theory and Policy, Macmilan Publishing Company, New York.
13. Day, A.C.L. (1960), Outline of Monetary Economics, Oxford University Press, Oxford.
14. Gupta, S.B. (1994) Monetary Economics, S. Chand and Co. Delhi.
15. Heijdra, B. J. and F. V. Ploeg (2001), Foundation of Modern Microeconomics, Oxford University Press, Oxford.
16. Lewis M.K. And P.D. Mizan (2000) Monetary Economics Oxford University Press, New Delhi.
17. Shapiro E. (1996) Macroeconomics Analysis, Gaigotla Publications, New Delhi.

B.Com First Year
Subject: Business Environment & Entrepreneurship
(Major - Supportive) (First Semester – 2011-12)

Objective:

- To make students aware of the business environment and explain about financial institution and markets.
- To learn the legal and ethical context of how the internal and external environment affect business decision-making.
- To develop practical materials on business environment and a working knowledge of the legal environments for business transactions and decision-making.
- To know the impact of LPG on Indian Business.

Course Contents:

1. Theoretical Framework of Business Environment:

- Meaning, Definitions, Nature and Scope of Business Environment.
- Concepts, Characteristics, Components and types of Business Environment (Internal & External).
- Various aspects / elements of Business Environment.
- Significance of Business Environment.
- Changing dimensions of business environment;
- Techniques of environmental scanning and monitoring.
- Business environment and Economic growth.
- Indian Business environment.

2. Government Policies:

- Monetary Policy;
- Fiscal Policy;
- Industrial Policy – 1991;
- FEMA.
- Export-Import Policy;
- Patent, Trade Marks Laws;
- Central Government Finance Budget.

3. Financial Market Structure:

- Credit Market,
- Foreign Exchange Market,
- Debt Market,
- Derivatives Market,
- Stock Exchange – BSE, NSE,

4. Economic Reforms:

- Government And Business, Disinvestments policies.

- Meaning, Definitions, Importance of Liberalization, Privatization and Globalization (LPG).
- Impact of LPG policies on Industrial and Indian Economy.
- Post reforms scenario.

5. Institutional Environment:
- Role of Money & Capital Markets,
- Debt & Equity Marks,
- Mutual Fund Market,
- Depository Institutions,
- Investment Intermediaries
- Major Financial Institutions – Savings, Banking, Developmental, Agricultural Micro, Life/Non-Life, Mutual Funds, Post Office etc.

6. International Business Environment:
- Foreign Capital: Types, Needs and Importance.
- India's policies towards foreign capital.
- Foreign Investment & Collaborations.
- Foreign Trade and Balance of payment.
- Multinational Corporations.
- International Monetary Fund. (IMF)
- World Bank.
- World Trade Organization. (WTO)

Reference Books:
1. Bhosale & Kate – Vaysaik Paryavaran – Phadake Prakashan, Kolhapur.
2. Dutt R. and Sundharam K.P.M., Indian Economy, S. Chand, Delhi.
3. Franchis Cherunilam – Business Environment – Himalya Publishing House, Mumbai.
4. Gangadhar Kayande – Business Environment – Chaitanya Publications, Nashik.
5. J. F. Patil, P. K. Deshmukh, V. B. Kakade, R. A. Waingade – Business Environment – Phadke Prakashan, Kolhapur.
6. Jitendra Ahirrao, Kalyan Laghane & Ramdas Wanare – Vyavsay Paryavaran – Kailash Publications Aurangabad.
7. Justin Paul – Business Environment Text and Cases Tata McGraw Hill, Mumbai.
8. Misra S.K. and Puri V.K. Indian Economy, Himalaya Publishing House, New Delhi.
9. Prof. Shriniwas Joshi & Vilas Chavan – Business Environment – Vidya Prakashan Nagpur.
10. Sudhir Bodhankar – Business Environment – Shri. Sainath Prakashan, Nagpur.
11. Suresh Bedi – Business Environment – Excel Books, New Delhi.

Practical Work:
1. Two Seminars to be conducted on unit No. 2 & 3.
2. Two Group discussion on Unit No. 4 & 5.

3. Preparation of observation Report of Local Business Environment.
4. Two Guest lecture to be arrange on Unit No. 7 & of an eminent person.
5. Critical analysis of 11th Five year Plan – Preparation of Paper.
6. Review of Central General Budget and preparation of report.
7. To collect secondary data on FDI in India.

(Records shall be maintained for all practical work.)

B. Com First Year
Subject: Business Mathematics & Statistics (Major-Applied)
(First Semester – 2011 - 12)

Objectives: This course is designed to enable students to learn and apply mathematics skills to a business setting. Use mathematical procedures to analyze and solve business problems for such areas as: Taxation, Savings and Investments, Payroll Records, Cash Management, Financial Statements, Credit Management, Purchases, Sales, Inventory Records, Depreciation, Cost Recovery, and Depletion.

Mathematics:

1. **Linear Programming:** Introduction, definition of related terminology such as constraints, objective function, optimization, different types of linear programming (L.P.) problems, mathematical formulation of L.P. problems, graphical method of solution for problems in two variables, feasible and infeasible regions, feasible and infeasible solutions, optimal feasible solutions (up to three non-trivial constraints).

2. **Probability:** Definition, Laws of Probability Set theory, Permutations & Combinations, Conditional probability, Independent and Dependent events, total probability, Baye's theorem, random variable. Repeated independent (Bernoulli) trials and Binomial distribution.

3. **Matrix and Determinants:** Meaning and types of matrix – operations of addition, subtraction, multiplication, Zero matrix, problems transpose and determinant of a square matrix – minor of an element cp-factor an element of a determinant. Problems application of determinants of business problems, adjacent of a square matrix, Singular and non-singular matrix – inverse of square matrix.

4. **Commercial Arithmetic:** (Internet, Commission, Discount and Interest) Simple interest, compound interest including half yearly and quarterly, Equated Monthly Installments (EMI) calculation. Percentages, bills discounting, Calculation of Commission, Brokerage and Discount. Simple problems involving discount, commission and discount, calculation of annuity & present value.

Practicals:

1. Use of MS-Office, MS-Word, MS-Excel, MS-Access, MS-Power Point for graphical presentation.
2. Practicals problems on Linear Programming.
3. Practical Problem on Probability.
4. Practical Problem on Material & discount.
5. Calculation of EMI, Discount Interest etc. in MS. Excel

Reference Books:

1. Agarwal B.M. – Basic Mathematics & Statistics – Sultan Chand Publications, New Delhi.
2. Agrawal N.P. & Tailor R. K. – Business Mathematic – R.B.S.A. Publishers, New Delhi.
3. Aswale Sanjay & Jadhav B.B. – Business Mathematic & Statistics – Chinmay Prakashan, Aurangabad.
4. Jitendra Ahirrao & Bhosle P.T. – Business Mathematic & Statistics – Kailash Publication, Aurangabad.
5. John E Freund – Prentice Hall of India, New Delhi.
6. Khandgave N.G. & Transhette – Business Mathematic & Statistics – Prashant Prakashan, Udgir.
7. Nag N.K. – Basic Mathematics & Statistics – Kalyani Publishers.
8. Sawlikar, Ingole & Lanjewar – Statistical Analysis – Payal Publication, Nagpur.
9. Shah R.J. – Mathematical & Statistical Techniques – Sheth Publisehrs, Mumbai.

B.Com First Year
Subject: Business Economics (Major Core)
(Second Semester 2011 - 12)

Course Inputs:

SECTION A: MICRO ECONOMICS

Unit   Topics
1.   **Factor Pricing**
        1.1 Meaning of distribution, Significance of Factor Pricing
        1.2 Marginal Productivity theory of distribution
        RENT
        1.3 Concept of economic rent
        1.4 Theories of rent
                1) Ricardian theory of rent.
                2) Modern theory of rent.

        1.5 Quasi Rent

2.   **Wages**
        2.1 Concepts of Wages
        2.2 Demand and Supply of labour.
        2.3 Théories of wages
                i)   Marginal Productivity Theory of Wages
                ii)   Modern Theory of Wages

3.   Interest
        3.1 Nominal and real rate of interest.
        3.2 Theories of interest.
                1) Loanable fund theory of interest.
                2) Liquidity preference theory of interest.

4.   Profit
        4.1 Concept of Profit
        4.2 Theories of Profit
                1) J. B. Clark's Dynamic theory of Profits
                2) Knights risk and uncertainty bearing theory of profit.
                3) Schumpeter's innovationj theory of Profits.

SECTION B: MACROECONOMICS
5.   **Investment Function**
        1) Marginal Efficiency of capital – meaning and definition.
        2) Investment multiplier – concept, importance and limitations.
        3) Principle of acceleration – concept, working and limitations.
        4) Disinvestment – Policies and issues.

Economy in Long (Run)
Source of growth-concept and importance of knowledge,Economy-knowledge based export form india. Inclusive Growth - Meaning and important overview of millennium development,Micro finance Goals, Govt. policy to promote Human Development in India with Reference to education, health and family welfare (National Population policy 2000).
Practical's
1. Group Diseussion on recent Monetary polucy.
2. Group Diseussion annual union Budget.
3. Study of monoy supply in India during last five years.
4. Study of effect of Inflation on wage earned.
5. Study of Investnzent policy adopled by Banard finacinal /institution/insurance company etc (any one)

6. Study of self half group (any one).

B. Com. First Year

Subject: Business Environment & Entrepreneurship
(Major - Supportive) (Second Semester – 2011 - 12)

Objective: The purpose of this paper is to prepare a ground where the students view Entrepreneurship as a desirable and feasible career option. In particular the paper seeks to build the necessary competencies and motivation for a career in Entrepreneurship. It provides exposure to the students to the entrepreneurial culture and industrial growth so as to prepare them to set up and manage their own small units.

Course Inputs:

1. Concepts of Entrepreneurship:
- Meaning, Nature and Importance of Entrepreneurship.
- Characteristics of Entrepreneurship.
- Theories and models of entrepreneurship development.
- Role of Entrepreneurship in Economic Development.
- Barriers to Entrepreneurship.
- Interrelationship between business environment and entrepreneurship.

2. Entrepreneur:
- Definitions, Characteristics and Qualities of Entrepreneur,
- Types of Entrepreneur.
- Entrepreneurial behaviour.
- Factors promoting to entrepreneur.
- Entrepreneur competencies.
- Entrepreneur motivation.
- Performance and Rewards.
- Role and Functions of entrepreneur with reference to new economic policy.
- Social responsibility of entrepreneur.
- Entrepreneur and Intrapreneur.

3. Entrepreneurship Development Programs (EDP):
- Meaning, Need and Objectives of EDP.
- Role / Importance of EDP's
- Role of Government in organizing EDP's
- Organizations for entrepreneurship development programs – Central and State Level Organizations.
- Critical evaluation EDPs.

4. Institutional and Financial Support to New Ventures:
- District Industrial Centers. (DIC)
- Maharashtra Industrial Development Corporation. (MIDC)
- Khadi and Village Industries Commission (KVIC)
- Maharashtra Small Scale Industries Development Corporation (MSSIDC)

- Maharashtra Inudstrial and Technical Consultancy Organization (MITCON)
- Maharashtra State Financial Corporation (MSFC)
- Commercial Banks. (CB)
- Small Industries Development Bank of India. (SIDBI)

5. Set up a new Venture:
- Business Planning
- Search for Business Ideas
- Project Identification
- Product Selection
- Legal requirement for establishment of a new unit
- Raising of funds
- SWOT Analysis

6. Project Report:
- Meaning, Objectives, Characteristics and Importance of Project Report.
- Project Classification
- Project Management
- Project Selection
- Project Appraisal
- Preparation of Project Report
- Pro-forma of a Project Report

7. Practical Work:
1. The teachers should emphasize to students the desirability as well as feasibility of a career in Entrepreneurship in the Indian scenario.
2. To prepare a business plan for a company based on theoretical knowledge.
3. To develop a structured instrument / questionnaire for conducting surveys of the various aspects of entrepreneur / enterprise.
4. To conduct an interview of any successful entrepreneur in your local area.
5. Preparation and complete financial projections for a business venture.
6. To undertake a case stud of any successful / Unsuccessful business.
7. To arrange one industrial visit.
8. To arrange one guest lecture of any financial institutions.
9. To conduct one seminar on unit no. 8.
10. To prepare a project report for any innovative products or services.

Reference Books:
1. Desai Vasant – Management of small scale enterprises, Himalaya Publishing House, New Delhi.
2. Desai Vasant – Entrepreneurship Development – Himalaya Publishing House, Mumbai.
3. Jitendra Ahirrao – Udyojakta – Kailash Publications, Aurangabad.
4. Kadvekar, Kothavade and Deokar – Vyavsayik Udyojakta – Gaaj Prakashan, Ahmednagar.

5. Pande G. B. – A complete guide to successful entrepreneurship – Vikas Publishing House, New Delhi.
6. Pandey I. M. – Venture Capital – The Indian Experience, Prentice Hall, New Delhi.
7. Prasanna Chandra – Project preparation, Appraisal, Implementation Tata McGraw Hill, New Delhi.
8. Satish Taneja & S.S. Gupta – Entrepreneur Development – New Venture Creation – Galgotiya Publishing Company, Karol Bagh, New Delhi.
9. Srivastawa S.B.A. Practical Guide to Industrial Entrepreneurs, Sultan Chand and Sons, New Delhi.
10. Tandon B.C. Environment and Entrepreneur, Chugh Publications Allahabad.

B.Com First Year
Subject: Business Mathematics & Statistics (Major - Applied)
(Second Semester – 2011-12)

Objectives: This course is designed to enable students to learn and apply mathematics skills to a business setting. Use mathematical procedures to analyze and solve business problems for such areas as: Taxation, Savings and Investments, Payroll Records, Cash Management, Financial Statements, Credit Management, Purchases, Sales, Inventory Records, Depreciation, Cost Recovery, and Depletion.

Statistics:

1. **Arranging data to convey meaning, Tables, Graphs & Frequency:** Introduction, Definition of Statistic, Scope of Population and sample Methods of Sampling, sources of data collection, methods of data collection, classification of data frequency distribution. Tabulation of data, Presentation of data Graphical Presentation.

2. **Operation Research:** Introduction, Definitions, Characteristics, significance & Technique of Operation Research, Models of Operation Research, Models of Operation Research & Decision making, Applications of Models of Operation Research technique, Limitation of Models of Operation Research.

3. **Measures of Central Tendency:** Frequency distribution: Raw data, attributes and variables, Classification of data, frequency distribution, cumulative frequency distribution, Histogram & Ogive curves. Concept of central tendency, Desirable Properties for good measures of central tendency. Measures of central tendency: Arithmetic mean, median and mode for grouped and ungrouped data, Combined mean for two groups. Appropriate choice for measures.

4. **Measures of Dispersion:** Concept of dispersion, Measures of dispersion: Range, Variance, Standard deviation for grouped and ungrouped data, combined Standard Deviation Measures of relative dispersion: coefficient of range, coefficient of variation.

5. **Correlation and Regression:** Concept and types of correlation. Scatter diagram, Interpretation with respect to magnitude and direction of relationsip. Karl Pearson's coefficient of correlation for ungrouped data. Spearman's rank correlation efficient. Concept of regression. Lines of regression for ungrouped data, predictions using lines of regression. Regression coefficients and their properties.

6. **Sampling Distributions:** Introduction, The distributions of means, the chi-square test, the t distributions, the f distributions.

7. **Index Numbers:** Concept of index number, price index number, price relatives. Problems in construction of index number. Construction of price index number: Weighted index Number, Laspeyre's , Passche's and Fishers method. Cost of living/consumer price index number, family budget and aggregate expenditure method.

Practical Work:

- Knowledge of Microsoft Excel, spread sheet, features and functions of commonly used spreadsheet software – workbook, worksheet, rows, column, cells, data, text, formulae, formatting, printing, graphics and macros. Use of spreadsheet software in the day to day work of the Chartered Accountant – budgeting, reporting, performance.
- Uses of various statistical software available in market.
- Any research project assigned to the students based on primary data collection, analysis of data with the help of statistical tools and techniques.
- To collect the secondary data from various sources, analysis and tabulation of the data and apply various statistical test, chi-square test, correlations, Mean, Standard Deviations, etc.

Preference Books:

1. Agrawal B.M. – Basic Mathematics & Statistics – Sultan Chand Publications, New Delhi.
2. Agrawal N.P. & Tailor R.K. – Business Mathematic – R.B.S.A. Publishers, New Delhi.
3. Aswale Sanjay & Jadhav B.B. – Business Mathematic & Statistics – Chinmay Prakashan, Aurangabad.
4. Jitendra Ahirrao & Bhosle P.T. – Business Mathematic & Statistics – Kailash Publication, Aurangabad.
5. John E Freund – Prentice Hall of India, New Delhi.
6. Khandgave N.G. & Tanshette – Business Mathematic & Statistics – Prashant Prakashan, Udgir.
7. Nag N.K. – Basic Mathematics & Statistics – Kalyani Publishers.
8. Sawlikar, Ingole & Lanjewar – Statistical Analysis – Payal Publication, Nagpur.
9. Shah R.J. – Mathematical & Statistical Techniques – Sheth Publishers, Mumbai.

DR.BABASAHEB AMBEDKAR MARATHWADA UNIVERSITY, AURANGABAD.

SYLLABUS OF

BACHELOR OF COMMERCE (HONOURS)

SECOUND YEAR

SEMESTER III AND IV

FOR

MODEL COLLEGE, GHANSAWANGI.

DIST-JALNA.

(MAHARASHTRA STATE)

JUNE/JULY-2016

B.Com (Applied)

THIRD SEMESTER (90 Teaching Days)

Paper No.	Title	Theory lect. Per Week	Duration Of Theory Exam	Marks For Theory	Marks Practical /Sessional	Total Marks	Total Periods Of Teaching in a Semester	Total Credits
1	LANGUAGE CURRICULUM Indian Language	4	3	60	40	100	60	4
2	LANGUAGE CURRICULUM English	4	3	60	40	100	60	4
3	MAJOR (CORE) Accounting Practices	10	3	60	40	100	150	10
4	MAJOR (SUPPORTIVE) Business Management	4	3	60	40	100	60	4
5	MAJOR (APPLIED) Information Technology in Business	4	3	60	40	100	60	4
6.	LIFE SKILL CURRICULUM Job Oriented Soft Skills	2	2	30	20	50	30	2
7.	LIFE SKILL CURRICULUM Value Oriented Courses	2	2	30	20	50	30	2

Total Credits 30

FOURTH SEMESTER (90 Teaching Days)

Paper No.	Title	Theory lect Per Week	Duration Of Theory Exam	Marks For Theory	Marks Practical/ Sessional	Total Marks	Total Periods Of Teaching in a Semester	Total Credits
1	LANGUAGE CURRICULUM Indian Language	4	3	60	40	100	60	4
2	LANGUAGE CURRICULUM English	4	3	60	40	100	60	4
3	MAJOR (CORE) Accounting Practices	10	3	60	40	100	150	10
4	MAJOR(SUPPORTIVE) Business Management	4	3	60	40	100	60	4
5	MAJOR (APPLIED) Information Technology in Business	4	3	60	40	100	60	4
6.	LIFE SKILL Job Oriented Soft Skills	2	2	30	20	50	30	2
7.	LIFE SKILL Value Oriented Courses	2	2	30	20	50	30	2

Total Credits 30

B.Com.

Semester –IIIrd

Accounting Practices

(Financial Accounting)

Objectives:

The course aims at enable the students with the emerging issues in business trade and commerce regarding recording, maintaining and presenting the accounting and financial facts.

Unit 1	:-	Book keeping and accountancy, meaning, scope, calcification, rules of accounts accounting excel, Journal, Ledger, balancing of accounts and trial Balance.
Unit II	:-	Preparation of subsidiary book, triple column cash book and band reconciliation statement.
Unit III	:-	Depreciation and provision :

Concept of reserves and provisions

Methods of depreciation :

i.e. fixed instilment method

- Reducing Balance Method

- Amuity Method

- Sinking fund Method

Unit IV	:-	Final Accounts of sole trader.
Unit V	:-	Admission and retirement of partnership firm.
Unit VI	:-	Accounts of Non Trading concern.
Unit VII	:-	Accounts of Co-operative Society.
Unit VIII	:-	Farm Accounting
Unit IX	:-	Hire purchase system and Installment purchases System.
Unit X	:-	Single Entry System.

Suggested Reading :

1. Advanced Accounting — By M.C. Shukla
2. Advanced Accounting — By R.C. Shukla
3. New Approach to Accounting Volume I & III — By H.R. Kotalwar
4. Book keeping and Accounting — By Chaudhari & Chopade
5. Book keeping and Accountancy — By M.C. Patkar

B.Com. Semester –IV

Major Core - Accounting Practices

(Corporate Accounting)

Objectives:

The course aims at enable the students to develop awareness about corporate accounting in conformity with the provisions of companies Act, banking & insurance Companies Act.

Unit 1 :- Issue, forfeiture and Reissue of shares, Shares, Issue of Shares, forfeiture, By-Back of shares, Surrender of Shares, Share Stock Concepts. Accounting treatment of Issue, forfeiture & reissue of shares.

Unit II :- Issue & redemption of Debenture Sinking Fund method only, types of Debenture Concept.

Unit III :- Redemption of preference shares.

Unit IV :- Company final Accounts.

Statutory Books to be Maintained, Preparation of final Statement of Accounts.

Unit V :- Final Accounts of banking and insurance Company.

Unit VI :- Accounting for amalgamation and Absorption of limited Company.

Unit VII :- Accounts of Company with one subsidiary Company.

Unit VIII :- Reconstruction of limited company. (Internal Reconstruction)

Unit IX :- Liquidation of limited Company.

Suggested Reading :

1. Corporate Accounting - By Maheshwari S.N.

2. Company Accounting - By R.L Gupta

3. Advanced Accounting - By M.C. Shukla

4. New Approach to Accountancy Volume II & III - By H.R. Kotalwar

5. Advanced Accounting - By Jain & Narang

6. Advance Accountancy - By M.G. Patkar

<u>BUSINESS MANAGEMENT [SEMESTER-III]</u>

Objective: - To familiarize the students with the concept & process of Business

Management.

UNIT-I: - Introduction to Management meaning definitions, nature & scope,
Characteristics, significance of Management managerial role (Mint
berg); on overview of functional area of Management.

UNIT-II: - Functions & Importance of Management.

UNIT-III: - Management Thinkers – F.W. Taylor, Henry Fayol, Mery parker
Follet, George Elton Mayo, Peter Drucker, Moslow, Mcgregar.

UNIT-IV: - Management of change; concept, nature and process of planned
change; Resistance to change; emerging horizons of Management in a
changing environment.

FUNCTIONS OF MANAGEMENT [SEMESTER-IV]

B.com IV sem

UNIT-I:- *Planning*:- Meaning, Definition, Nature, Characteristics, Importance Planning Process.

UNIT-II:- *Decision*:- Making Meaning, Defination, Characteristics, Process and Hurdles.

UNIT-III:- *Organisation*:- Meaning, Definition, Characteristics, Importance : Types of Organisations.

UNIT-IV:- *Staffing*:- Meaning, Manpower Planning, Recruitment, Selection, Training, Performance Appraisal.

UNIT-V:- *Direction*:- Meaning, Definition, Characteristics, Importance and Techniques of direction.

UNIT-VI:- *Motivation*:- Meaning, Definition Types of Motivation, Human Relation Approach.

UNIT-VII:- *Leadership*:- Meaning, Defination, Types a Qualities of good leader.

UNIT-VIII:- *Controlling*:- Meaning, Definition, Characteristics, Importance, controlling process.

Reference Books :-

[1] S.C. Saxena :- Business Administration & Management

[2] L.M. Prasad :- Principles of Management

[3] Gupta, Sharma and Bhalla :- Principles of Business Management

[4] Anil Bhawsar :- Principles of Management

[5] R.K. Dixit :- Principles of Management

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B.Com (Applied) III Semester-
MAJOR (APPLIED) - INFORMATION TECHNOLOGY IN BUSINESS

Objectives: The objective of this course is to learn the different automation tools available for common applications. It shall equip students with all the basic automation technologies in use for business.

Unit I:- Fundamentals of Information and Communication Technologies, Historical development – Modern Input/ Output Devices, Networking and Internet Technologies- Types of Network, Internet ,URL,WWW, Hyper Text, Protocol, IP, TCP/IP, WiFi, Bluetooth, Social Networking, WAP, Latest storage media- (brief Review)

Unit II:- Text Processing - MS-Word: Creating word documents, menu, office assistant working with files , editing text, saving, printing , undo, redo, spelling, formatting, ruler, selecting, cutting, copying, numbering, bullets, page, orientation, margins, tables in a document, formatting text in table, addition deletion of rows columns, record handling, sorting, label, & envelop, using forms, Recycle bin. Protection of documents, mail merge.

Unit III:- Spread Sheet - MS-Excel: Excel Sheet creation, entering data, layout and formatting of sheet preview & print, working with range, rows, columns, total, sorting using formatting

toolbars, format cells, cell content moving & coping grouped & ungrouped worksheet alignment of text, border colors, page setup, chart, types of chart merging sizing printing chart objects, formatting charts, formula palette , functions & uses - Analysing data with excel.

Unit IV:- Power Point: Creating a presentation, modifying visual elements, adding objects, applying transition, animation and linking, preparing layouts, presenting a slide show. Exploring the different utilities.

Practical:- (Weekly 2 Periods Theory and 2 Periods Practical . Practical sessions on MS-Word, MS-Excel and Power Point to be arranged).

Recommended Books

1. Chetan Srivastav - Fundamental of Information Technology
2. V.Rajaraman - Fundamentals of Computer, Prentice Hall of India.
3. Timothy J O'Leary - Microsoft Office 2000", Tata McGraw Hill
4. Courter Marquis - Office - 2000
5. Mansfield - MS- Office
6. Sanders - Computer Fundamentals
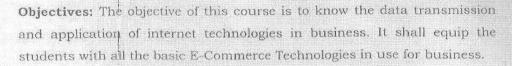
7. Sybex - HTML Complete

8. Alex Leon & Mathews- Fundamentals of Information Technology

B.Com(Applied) IV Semester

MAJOR (APPLIED) - INFORMATION TECHNOLOGY IN BUSINESS

(Internet and WWW)

Objectives: The objective of this course is to know the data transmission and application of internet technologies in business. It shall equip the students with all the basic E-Commerce Technologies in use for business.

UNIT – I Basic elements of a communication system, Data transmission modes, Data Transmission speed, Data transmission media, Digital and Analog Transmission, Network topologies and types , Network Types LAN, WAN and MAN, OSI & TCP/IP Model. (Brief Review)

UNIT – II

Internet: History and Development, Use of Internet, Network, Client and Servers, Host & Terminals, TCP/IP, World Wide Web, Hypertext, Uniform Resource Locator, Web Browsers, IP Address, Domain Name, Web Pages organization, Email, Voicemail

UNIT-III

Internet Services Providers(ISP), Internet Security, Internet Requirements, Modem, ISDN, ADSL, Broad Band and Dial up connection, Web Search Engines, Optimising the search , Net Surfing, Internet Services, Intranet.

UNIT - IV

Internet Protocols, Web-Based client/ Server, Internet Security, Selling on the Web, chatting on the Web, Multimedia delivery, Web Visits, Internet Governance introduction.

Practical:

Practical based on Internet Surfing, Hands on experience – browsing and exploring the internet services through WWW.

DR.BABASAHEB AMBEDKAR MARATHWADA UNIVERSITY, AURANGABAD

SYLLABUS OF

BACHELOR OF COMMERCE (HONOURS)

THIRD YEAR
SEMESTER V AND VI

FOR
MODEL COLLEGE, GHANSAWANGI.
DIST- JALNA.
(MAHARASHTRA STATE)

FOURTH SEMESTER (90 Teaching Days)

Paper No.	Title	Theory Lect. Per Week	Duration of Theory Exam	Marks for Theory	Marks Practical / Sessional	Total Marks	Total Periods of Teaching in a Semester	Total Credits
1	LANGUAGE CURRICULUM Indian Language	4	3	60	40	100	60	4
2	LANGUAGE CURRICULUM English	4	3	60	40	100	60	4
3	MAJOR (CORE) Accounting Practices	10	3	60	40	100	150	10
4	MAJOR (SUPPORTIVE) Business Management	4	3	60	40	100	60	4
5	MAJOR (APPLIED) Information Technology in Business	4	3	60	40	100	60	4
6	LIFE SKILL Job Oriented Soft Skills	2	2	30	20	50	30	2
7	LIFE SKILL Value Oriented Courses	2	2	30	20	50	30	2

Total Credits 30

Major Core – ACCOUNTING PRACTICES

Objectives: This course aims at to enable the students to develop awareness about corporate accounting in conformity with the provisions of companies Act, Banking & Insurance Companies Act.

Unit I Issue, Forfeiture and Reissue of Shares, Buy-Back of Shares, Surrender of Shares, Share Stock Concepts, Accounting Treatment of Issue, Forfeiture & Reissue of Shares.

Unit II Issue & Redemption of Debenture, Types of Debenture – Concept (Sinking Fund Method Only).

Unit III Redemption of Preference Shares

Unit IV Company Final Accounts

Unit V Final Accounts of Banking & Insurance Company

Unit VI Accounting for Amalgamation & Absorption of Limited company.

Unit VII Holding Companies Accounts - Accounts of Company with one Subsidiary Company

Unit VIII Reconstruction of Limited Company (Internal Reconstruction)

Unit IX Liquidation of Limited Company

Unit X Accounting Standards and new trends in financial Reporting - Brief review of Indian Accounting Standards, International Accounting Standards and International Financial Reporting System

Suggested Reading

1. Corporate Accounting by Maheshwari S. N.
2. Company Accounts by R. L. Gupta
3. Advanced Accounting by M. C. Shukla
4. New Approach to Accounting Vol II & III by H. R. Kotalwar
5. Advanced Accounting by Jain & Narang
6. Advance Accounting by M.G. Patkar

B.Com (Honours)

Major Supportive - BUSINESS OF MANAGEMENT

UNIT – I   **Planning:-** Meaning, Definition, Nature, Characteristics, Importance, Planning Process

UNIT – II   **Decision Making:-** Meaning, Definition, Characteristics, Process and Hurdles

UNIT – III   **Organisation:-** Meaning, Definition, Characteristics, Importance, Types of Organisations, Staffing, Meaning & Importance, Recruitments & Training.

UNIT – IV   **Direction:-** Meaning, Definition, Characteristics, Importance and Techniques of Direction

UNIT – V   **Motivation:-** Meaning, Definition, Types of Motivation, Human Relations Approach, Theories of Motivation, Maslow, Herzberg,

UNIT – VI   **Leadership:-** Meaning, Definition, Types, Qualities of good leader.

UNIT – VII   **Controlling:-** Meaning, Definition, Characteristics, Importance, Controlling Process.

Reference Books:-

[1] S.C. Saxena:-   Business Administration & Management
[2] L.M. Prasad:-   Principles of Management
[3] Gupta, Sharma   Principles of Business Management
    And Bhalla:-
[4] Anil Bhawsar:-   Principles of Management
[5] R. K. Dixit:-   Principles of Management

B.Com (Applied) IV Semester

Major (Applied) – INFORMATION TECHNOLOGY IN BUSINESS

(Internet and WWW)

Objectives: The objective of this course is to know the data transmission and application of internet technologies in business. It shall equip the students with all the basic E-Commerce Technologies in use for business.

UNIT – I Basic elements of a communication system, Data transmission modes, Data Transmission speed, Data transmission media, Digital and Analog Transmission, Network Topologies and Types, Network Types LAN, WAN and MAN, OSI & TCP/IP Model. (Brief Review)

UNIT – II Internet: History and Development, Use of Internet, Network, Client and Servers, Host & Terminals, TCP/IP, World Wide Web, Hypertext, Uniform Resource Locator, Web Browsers, IP Address, Domain Name, Web Pages Organization, Email, Voicemail.

UNIT – III Internet Services Providers (ISP), Internet Security, Internet Requirements, Modem, ISDN, ADSL, Broad Band and Dial up connection, Web Search Engines, Optimising the search, Net Surfing, Internet Services, Intranet.

UNIT – IV Internet Protocols, Web-Based client/Server, Internet Security, Selling on the Web, chatting on the Web, Multimedia delivery, Web Visits, Internet Governance introduction.

Practical:

Practical based on Internet Surfing, Hands on experience – browsing and exploring the internet services through WWW.

Books:

1. Alex Leon & Mathews Leon, "Fundamentals of Information Technology", Leon Techworld.
2. Chetan Srivastav, "Information Technology".
3. S.V. Srinivasa Vallabhan, "Computer Application in Business", S. Chand & Sons.
4. David Whiteley, "E-Commerce", Pearson Education.
5. Ravi Kalakota, "E-Commerce", Tata McGraw Hill.
6. Bajaj & Nag, "E-Commerce", Tata McGraw Hill.
7. R. Rameswaran, "Computer Application in Business".

FIFTH SEMESTER (90 Teaching Days)

Paper No.	Title	Theory lect. Per Week	Duration Of Theory Exam	Marks For Theory	Marks Practical/ Sessional	Total Marks	Total Periods Of Teaching in a Semester	Total Credits
1	**MAJOR (CORE)** Cost Accounting	10	3	60	40	100	150	10
2	**MAJOR (SUPPORTIVE)** Direct Taxes	4	3	60	40	100	60	4
3	**MAJOR (APPLIED / INNOVATIVE)** Financial Management & Investment Analysis	8	3	60	40	100	120	8
4	**LIFE SKILL CURRICULUM** Job Oriented Soft Skills	4	3	60	40	100	60	4
5	**LIFE SKILL CURRICULUM** Value Oriented Courses	4	3	60	40	100	60	4

Total Credits 30

SIXTH SEMESTER (90 Teaching Days)

Paper No.	Title	Theory lect Per Week	Duration Of Theory Exam	Marks For Theory	Marks Practical/ Sessional	Total Marks	Total Periods Of Teaching in a Semester	Total Credits
1	**MAJOR (CORE)** Management Accounting	10	3	60	40	100	150	10
2	**MAJOR(SUPPORTIVE)** Indirect Taxes	4	3	60	40	100	60	4
3	**MAJOR (APPLIED / INNOVATIVE)** Marketing & CRM	8	3	60	40	100	120	8
4	**LIFE SKILL** Job Oriented Soft Skills	4	3	60	40	100	60	4
5	**LIFE SKILL** Value Oriented Courses	4	3	60	40	100	60	4

Total Credits 30

B.COM APPLIED (V SEM)
Major (Core) - Cost Accounting

Objective: This course exposes the students to the basic concept and the tools used in Cost Accounting.

Section 'A'

Unit – I Cost Accounting: Meaning and Definition, Limitations of Financial Accounting, Development of Cost Accounting, Functions, Objective, Advantages and Limitations of Cost Accounting, Elements of Cost, Classification of Costs.

Unit – II Material: Concept and objective of material control, Purchases procedure, Classification and coading of materials, fixation of levels of material economic order quantity.

Unit – III Storage and handling of material: Organization and layout of stores, material handling costs, Bin cards, stores routine, issue of materials, issue procedure, methods of pricing material issues, Fifo, Lifo simple average, weighted average method.

Unit – IV Labour I: Meaning, Importance, Organization for Labour Cost Control Selection and recruitment of workers. Labour turnover, time keeping, time booking.

Unit – V Labour – II, Methods of Wage Payment: Time wage system, piece rate wage system, taylors differential piece rate system, halsey plan, rowan plan.

Unit – VI Overheads: Allocation, Apportionment and Absorption of overheads, methods of distribution – primary, secondary distribution, machine hour rate.

Section 'B'

Unit – I Elements of Cost, Preparation of Cost Sheet, Cost Ascertainment, Single or Output Costing, Tender and Quotations.

Unit – II Contract Costing

Unit – III Operating Costing

Unit – IV Process Costing

Unit – V Reconciliation of Cost and Financial Account

Unit – VI   Standard Costing:- Meaning, Definition, Advantages and Limitation of Standard Costing.

Suggested Readings:

1. M. N. Arora   :   Cost Accounting, Sultan Chand and Sons, New Delhi.
2. S. N. Maheshwari   :   Fundamentals of Costing, Sultan Chand and Sons, New Delhi.
3. S. L. Kohli   :   Professional Cost Accounting, Himalaya Publishing House, New Delhi.
4. Mhajan Bhirud   :   Cost and works accounting, nirali Prakashan, Pune.
5. Nigam Sharma   :   Cost Accounting – Printing and Problems, Sultan Chand & Co., New Delhi.
6. M. N. Arora   :   Essentials of Cost Accounting , Vikas Publication.
7. M. N. Arora   :   Cost and Management Accounting, Vikas Publication.
8. V. Rajshekharan & Lalitha   :   Cost Accounting Vikas Publication
9. M. N. Arora   :   Cost Accounting, Vikas Publication.

B.Com (Honours) V seme

Major (Supportive) - Direct Taxes

Chapter - 1: Concepts:

Assessment year, Previous Year, Person, Assesee, Income, Casual Income, Capital and Revenue Expenditure, Agricultural Income, Partly Agricultural Income, Residential Status & Incidence of Tax.

Chapter – 2: Exempted Income

Chapter – 3: Computation of Income:

Income from salary, Income from house property, Income from other sources.

Chapter – 4: Deductions from Gross Total Income and Tax Liability.

Chapter – 5: Advance payment of Tax, Tax deduction at source, Tax collection of source.

Chapter – 6: Wealth Tax: computation of Wealth Tax.

B. COM (Honous) V SEM
Major (Applied / Innovative)
Financial Management and Investment Analysis

UNIT – I   Financial Management

Financial Goals, Profit Vs Wealth Maximisation, Financial Functions, Investments, Financing, Dividend Decisions, Financial Planning.

UNIT – II   Cost of Capital

Significance of cost of capital, calculating cost of debt, preference shares, equity share capital.

UNIT – III   Management of Working Capital

Nature, significance, operating cycles and factors determining working capital requirements, management of working capital cash, receivables and inventories.

UNIT – IV   Operating & Financial Leverages

Their measures, effects on profit, analysing alternate financial plans, combined financial & operating leverage.

UNIT – V   Investment Environment:

Definition, Nature of Investment, investment process, real & financial assets, factors of sound investment, relevance of investment analysis, investment decision process, return, risk, risk return trade off, investment alternatives, investor types, emerging investment environment.

UNIT – VI   Financial Market, Participant & Instruments:

Financial systems, its functions & components, financial markets & its types, players and participants in financial market, financial instruments, stock markets in india, operations, purpose, primary vs secondary market, stock exchanges, OTCEI.

UNIT – VII **Stock Market Regulations (SEBI):**

Powers, functions, organisations, regulatory frame work of security markets.

UNIT – VIII Valuation of bond, Preference and equity shares.

UNIT – IX Measurement of risk and expected returns, risk return relationship, security analysis and investment decision, fundamental analysis, economy, industry and company analysis, technical analysis.(Overview)

Suggested Readings:

1. Financial Management and Policy – Van Horne J. C., Prentice Hall & of India, New Delhi.
2. Fundamentals of Financial Management – Van Hrone J. C., Prentice Hall of India, New Delhi.
3. Financial Management, Text and Problems - Khan M. Y. & Jain P. K., Tata McGraw Hill, New Delhi.
4. Financial Management, Theory and Practice – Prasanna Chandra, Tata McGraw Hills, New Delhi.
5. Financial Management – Pandey I. M., Vikas Publishing House, New Delhi.
6. Security Analysis & Portfolio Management – Sudhindra Bhat, Excel Books, New Delhi.
7. Investment Analysis and Portfolio Mangement – Dr. R. P. Rustagi, Sultan Chand & Sons, New Delhi.

B.Com (Honours) (V Sem)

Job Oriented Soft Skill
Accounting With Computers

1. Introduction to Computers – Concepts of Hardware, Software, Classification and Generation, Devices, OS etc.

2. Financial Accounting Concepts – Double Entry System – Definition and Objectives – Principles – convention and concepts, rules, Basic Business terminologies and Basic documents.

3. Accounting Cycle – Original Entry Book Journal – Subsidiary Books – Recording of Cash and Bank transactions.

4. Ledger and Trial Balance Preparation.

5. Final Accounts – Provisions and Adjustments.

6. Indian Accounting Standards (Basic Knowledge)

B.Com (Honours) (V Sem)

Major (Core) - Management Accounting

Section 'A'

Objective: The course exposes the students to the basic concepts and tools and techniques used in Management Accounting.

Unit – I Management accounting: Meaning, Definition, Nature, Objectives, Scope and Functions of Management Accounting, Management Accounting and Financial Accounting, Management and Cost Accounting, Utility of Management Accounting, Management Accounting Tools, Advantages and Limitations of Management Accounting. (15 Periods)

Unit – II Analysis and Interpretation of Financial Statements: Concept, Nature Objectives of Financial Statements, Limitations of Financial Statements, Analysis and Interpretation Financial Statements, Types of Financial Analysis, Common size Statement, Trend Analysis, Comparative Statement, Tools and Techniques of Financial Analysis. (15 Periods)

Unit – III Ratio Analysis: Meaning of Ratios, Advantages and Limitations of Ratios, Classification of Ratios, Profitability and Financial Ratios, Gross Profit Ratio, Net Profit Ratio, Operating Ratios, Return on Capital Employee, Current Ratio, Debtors Turnover Ratio, Proprietary Ratio (10 Periods)

Unit – IV Budget and Budgetary Control, Meaning, Definition, Types of Budgets, Forecasts and Budgets, Meaning, Objectives, Importance and Limitations of Budgetary control. (10 Periods)

Section 'B'

Unit – V Fund Flow Analysis, Concept of Funds, Source and uses of funds, Concept of Flow, Fund Flow Statement, Managerial uses of Fund Flow Analysis, Statement of changes in Working Capital, Funds Flow Statement. (Statement Form Only) (Numerical) (15 Periods)

Unit – VI Cash Flow Analysis (Indian Accounting Standard - 3), Cash Flow Statement (Statement Form) (Numerical) (15 Periods)

Unit – VII Cash Budget: Preparation of Cash Budget, Under Receipt and Payment Methods, (Numerical), Adjusted Profit and Loss Account and Balance Sheet method (Illustrative Approach) (15 Periods)

Unit – VIII   Capital Budgeting: Meaning, Definition, Importance and types of capital budgeting, merits and demerits of capital budgeting, payback period, discounted cash flow method, net present method. (Numerical) (15 Period)

Unit – IX   Preparation of Operating Budget, (Programme & Responsibility Budget), **Preparation of Production Budget, Sales Budget, Preparation of Master Budget (Illustrative** Approach) (10 Periods)

Suggested Book Readings:

1. Dr. S. N. Maheshwari   :   Principles of Management Accounting
                                                          Sultan Chand & Sons, New Delhi.

2. Prof. A. P. Rao   :   Management Accounting
                                                          Everest Publishing House, New Delhi.

3. Khan M. Y. & Jain P.K.   :   Management Accounting

4. Hingorani   :   Management Accounting

5. Dr. Jitendra Ahirrao &   :   Management Accounting
    P.T. Bholse   Kailash Publications, Aurangabad.

6. Dr. V. R. Nagori &   :   Management Accounting
    Dr. Sanjay Agrawal   Chinmay Prakashan, Aurangabad.

7. M. A. Sahal   :   Management Accounting
                                                          Vikas Publication

8. I. M. Pandey   :   Management Accounting
                                                          Vikas Publication

9. Debarshi Bhattacharya   :   Management Accounting
                                                          Pearson Publication

Major (Supportive) - Indirect Taxes

Chapter No. 1: Indirect Taxes:
Features of Indirect Tax, Constitutional validity, Indirect Tax Laws, administration and relevant procedures.

Chapter No. 2: Central Excise:
The Central Excise Law, Goods, Excisable goods, Manufacture and Manufacturer, Classification, Valuation, Related Person, Captive Consumption, CAS 4, CENVAT, Basic Procedures, Export, SSI, Job Work, Assessment, Demands, Refund, Exemptions, Powers of Officers, Adjudication, Appeals, Settlement Commission, Penalties, Central Excise Audit and Special Audit under 14A and 14AA of Central Excise Act.

Chapter No. 3: Customs Laws:
Basic concepts of customs law; Types of custom duties., Anti-Dumping Duty, Safeguard Duty; Valuation; Customs Procedures, Import and Export Procedures, Baggage. Exemptions, Warehousing, Demurrage; Project Imports and Re-Imports; Penalties and Offences, Export Promotion Schemes.

Chapter No. 4: Service Tax:
Introduction, Nature of Service Tax, Service Provider and Service Receiver, Registration procedure, Records to be maintained, Classification of taxable services, Valuation of taxable services, Exemptions and Abatements, Payment of service tax, Return, Export and Import of Services, Other aspects of Service Tax, Taxable Services, Special Audit under 14A and 14AA of Central Excise Act.

Chapter No. 5: M-Vat:
Definitions:- Business, Dealer, Goods, Importer, Manufacturer, Purchase Price, Resale, Sale, Sale Price, Service, Turnover of Sales and Rule.
Incidence and levy of tax – Incidence of Tax, Tax Payable, Tax not leviable on certain goods, Levy of tax on goods specified in the schedule, Rate of tax on packing material, certain sales and purchases not liable to tax, Payment of tax and recovery, Composition of Tax and Set-off Refunds etc.

B.Com (Honours) (V)Sem)

Major (Applied / Innovative)

Marketing and CRM

1. Marketing – Introduction, Meaning, Nature, Scope and Importance of Marketing, Functions of Marketing.
2. Modern Marketing Concept, Evolution of Marketing Concept, Modern Marketing Concept – Features and Importance, Difference between marketing and selling, recent innovations in marketing.
3. Consumer behaviour, kinds of markets, consumer decision behaviour, theories.
4. Market segmentation and marketing mix concept of market segmentation, methods and basis of segmenting markets, marketing mix, meaning, elements of marketing mix, determining the marketing mix.
5. Pricing, significance of pricing, factors affecting price of a product, pricing objectives, pricing policies, pricing decision, pricing of new products, problems in pricing, resale price, price discrimination.
6. Channels of distribution, meaning and importance of channels of distribution, selecting channel, distribution policies and strategies wholesale retail functions, service and types, channel management.
7. Promotion and advertising, promotion mix, kinds of promotion, advertising, meaning and objectives, kinds, significance, characteristics of effective advertisement, media of advertising, choice of media, advertising management.
8. Recent issue and developments in marketing, direct marketing, online marketing, relationship, marketing.
9. CRM – Introduction, CRM process, organisational structure, technology, people, measuring CRM, benefits of CRM, balanced score card customer data, CRM initiative steps and implementation.

Books:

1. C. B. Gupta & Rajan Nair, "Marketing Management", Sultan Chand & Sons, New Delhi.
2. Rajan Saxena, "Marketing Management", Tata McGraw Hill.
3. Sivakumar A., "Retail Marketing", Excell Books, Delhi.

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B.Com (Honours) (V Sem)

Job Oriented Soft Skill
Retail Management

Chapter I – Introduction to Retailing – Place of Retailing in a distribution channel – Definition and Scope of Retailing – Importance of Retailing in the Economy – The Retail environment Contribution of the Indian Economic Scenario.

Chapter II – Retailing Concepts – Customers, Competition, Environmental Trends, Retail Mix – Place, Product, Price & Promotion. Theories of Retail Change – Theory of Natural Selection in Retailing, Theory of Wheel Retailing, Accordion – Theory, The Retail life cycle theory.

Chapter III – Store planning, design and layout – store planning, location planning, store design & Retailing image mix, The space mix, Effective retail space management, store layout – the circulation plan, floor space management.

Chapter IV – Retail Merchandising

The Buying Function, Markups and markdowns in merchandise management, shrinking in retail merchandise management, gross margin return on inventory.

Chapter V – Store Management

Introduction, Responsibility of store manager, major functions of a store operations monitoring, house keeping, merchandise handling and controlling, stock shrinking, safety in store, managing people.

Chapter VI – Non-Store Retailing

Introduction, Non-Store Retailing: Size of Indian Market, Classification of Non-Store Retailing, Direct Selling – Door to Door Trading, Multilevel Marketing, Party Selling, Club Trading, Mobile Shops, Direct Response Marketing – Mail order, Direct Response Advertising, Retailing Through Television, Interactive Home Shopping (E-Retailing).

Reference Books:

1. Arif Sheikh and Kaneez Fatima, "Retail Management", Himallya Publishing House, Mumbai 2008.

2. Peter Fleming, "A Guide to Retail Management", Jaico Publishing House, Kolkata, 2007.

3. Gibson G. & Vedamani, "Retail Management, Functional Principles & Practices", Jaico Publishing House, Kolkata, 2007.

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