

S-22-23 Dec. 09 AC Circular

- 47 -

DR. BABASAHEB AMBEDKAR MARATHWADA UNIVERSITY

CIRCULAR NO. ACAD / NP / B.Com. / 113 / 2010


It is hereby notified for the information of all concerned that, the Hon'ble Vice-Chancellor has accepted the "Syllabus of Bachelor of Commerce [B.Com.] Second Year Third & Fourth Semester under the Faculty of Commerce" on behalf of the Academic Council under Section-14(7) of the Maharashtra Universities Act, 1994 as appended herewith.

This will be effective from the academic year 2010-2011 and onwards.

All concerned are requested to note the contents of this circular for their information and necessary action.

University Campus,
Aurangabad-431 004.
REF.NO.ACAD/NP/B.COM./2010/
9540-619
Date:- 10-06-2010.

★
★
★
★
★
★
★


Director,
Board of College and
University Development.

Copy forwarded with compliments to:-

- 1] The Principals, affiliated concerned Colleges,
Dr. Babasaheb Ambedkar Marathwada University

Copy to :-

- 1] The Controller of Examinations,
- 2] The Superintendent, [B.Com. Unit],
- 3] The Record Keeper,
Dr. Babasaheb Ambedkar Marathwada University.

S*/-110610/-

-==-

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



Syllabus of

B.Com. Second Year

Semester- III & IV

(Effective from June-2010 & onwards)

**B.COM. SECOND YEAR
III SEMESTER**

Theory - 30 Marks
Sessional Work – 20 Marks

FIFTEEN WEEKS SEMESTER 160 CREDITS

III SEMESTER

- [1] English
- [2] Information Technology and Applications in Business – III
- [3] Principles of Business Management
- [4] Corporate Accounting – I
- [5] Business Regulatory Framework

OPTIONAL – I (ANY ONE OF THE FOLLOWING SUBJECT)

- [A] Marketing Management
- [B] Financial Management
- [C] Human Resource Management

Sessional Work
Test One – 5 Marks
Tutorial One – 5 Marks
Seminar / Group Discussion – 10 Marks

I.T. APP. IN BUSINESS**III SEMESTER**

	Periods
[1] DBMS, introduction, components, features, concept and architecture of DBMS, Data languages and Models, normalization, steps and process.	[15]
[2] Foxpro-Database operations, field types, file Creation, defining structure, saving and modifying structure, listing and using foxpro in interactive manner issuer structure, Editing Appending, Deleting, Searching, Copying records, Sorting and Indexing database files, printing reports and labels.	[20]
[3] Description and Usage of following commands – CREATE, EDIT, APPEND, W, BROWSE, DISPLAY, STRUCTURE, DELETE, USE, REPLACE, FIND SORT, INDEX, LOCATE, SEEK, LABEL, REPORT, MODIFY COMMAND, FOR IF, RECALL, COPY, GO TO, STORE, Commands of file creation and execution procedure, DO WHILE END DO, using ACCEPT, INPUT, WAIT COMMANDS, IF-END IF, SCAN-ENDSCAN, DO CASE.	[25]

PRACTICALS :

1. Database files handling for hostel.
2. Database file handling payroll.
3. Database for marks memo.

PRINCIPLES OF BUSINESS MANAGEMENT [PBM]

III SEMESTER

- [1] Introduction to Management – Concept, Nature, Scope, [25]
Significance of Management, Development of
Management Thoughts, Management Thinkers-Taylor,
Henary Feyol, Peter Drucker
- [2] Function of Management – Concept and Significance [15]
- [3] New Trends in Management [10]
- [A] Six sigma
- [B] TQM
- [C] Kaizen
- [4] Case study-Mumbai Dabewala, Lijjat Papad, Kamat [10]
Group of Hotels.

CORPORATE ACCOUNTING**III SEMESTER**

	Periods
Unit-I Issue and forfeiture of shares, Reissue of shares.	[15]
Unit-II Issue and Redemption of Debenture's	[13]
Unit-III Redemption of preference shares	[12]
Unit-IV Final Accounts of Company	[20]

REFERENCE BOOKS

- (1) Maheshwari S.N. :- Corporate Accounting
- (2) Shukla M.C. and Grewal T.S. :- Advanced Accounts
- (3) Mahurkar and Deshpande :- Accountancy – II
- (4) Kotalwar H.R. :- New approach to Accountancy
- (5) Jain and Narang :- Advanced Accountancy
- (6) Dr. Jitendra Ahirrao :- Corporate Accountancy
- (7) Dr. Dhaneshwar /
Dr. Talekar :- Corporate Accountancy

BUSINESS REGULATORY FRAMEWORK**III SEMESTER**

	Periods
[1] Law of Contract-Nature of contract, classification, essential elements of valid contact.	[20]
[2] Performance of contract-Discharge of contract- breach of contract	[14]
[3] Special contract-Indemnity contract, Gurantee, Agency	[14]
[4] Consumer Protection Act 1986 – Defination of Consumer, Consumerisation, Machinery to slove the problem of consumers with redressl machinery.	[12]

SUGGESTED READINGS

- (1) Desai T.R. :- Indian Contract Act, and Partnership Act.
S.C. Sarkar and Sons Pvt. Ltd.
Kolkata
- (2) Kuchal M.C. :- Business Law, Vikas Publishing House, New Delhi.
- (3) Kapoor N.D. :- Business Law, Sultan Chand and Sons, New Delhi.
- (4) Singh Avtar :- The Principles of Meercantile Law, eastern Book Company, Lucknow.

III SEMESTER
[OPTIONAL PAPER]

FINANCIAL MANAGEMENT
[PAPER – I]

- I. Financial Management - Meaning and Definition, Nature [15]
and Scopes, Importance and objectives of Finance
function, Role of Finance Management
- II. Financial Forecasting and Planning - Meaning estimation [15]
of Capital requirements, fixed Capital, working Capital,
Capitalisation –over and under capitalisation, optimum
capitalisation.
- III. Capital Structure - Meaning, patterns of capital structure, [10]
Optimum capital structure, determination of capital
structure.
- IV. Financial Budgeting - Nature of investment decision, [20]
investment evaluation criteria, Payback period, net present
value IRR (Theory only)

REFERENCE BOOKS

- (1) Van Horne JC :- “Financial Management and Policy”
Prentice Hall
- (2) Khan and Jain :- “Fundamentals of Financial
Management” Tata Mcgraw Hill
- (3) Pandey IM :- “Financial Management” Vikas
Publishing
- (4) Bhalla V.K. :- “Working Capital Management” Ahmed
Publishing
- (5) Khan M.Y. :- “Indian Financial System” Tata
Mcgraw Hill
- (6) Bhole L.M. :- Financial Market and Institution” Tata
Mcgraw Hill

III SEMESTER**HUMAN RESOURCE MANAGEMENT
[PAPER – I]**

- I. Human Resource Management - Definition of HRM, [15]
Features of HRM, Process of HRM, HRM models objectives of HRM, Importance, System Approach to HRM.
- II. Human Resource Planning - Need for HR Planning, [15]
Significance, Nature of HR Planning, Levels and Process of HR Planning, limitations of HR Planning. Human Resource Information System.
- III. Recruitment and Selection - Definition of Recruitment, [15]
Source of Recruitment, Recruitment Policy, Definition of selection, Steps in selection procedure, interview process.
- IV. Training and Development - Meaning and purpose of [15]
training, Benefits of training to organization and employees.-Need and importance of executive Development. Method of Executive Development, Training programs and types.

REFERENCE BOOKS

- (1) P.G. Aquinas :- “Human Resource Management” Vikas Publication.
- (2) C.B. Mamoria – S.V. Gankar :- “Human Resource Management” Himalaya Publication.
- (3) C.B. Gupta :- “Human Resource Management” Sultan Chand & Sons.

**B.COM. SECOND YEAR
IV SEMESTER**

Theory - 30 Marks
Sessional Work – 20 Marks

FIFTEEN WEEKS SEMESTER 160 CREDITS

IV SEMESTER

- [1] English
- [2] Information Technology and Applications in Business – IV
- [3] Organizational Behavior
- [4] Corporate Accounting – II
- [5] Corporate Legal Frame Work

OPTIONAL – II (ANY ONE OF THE FOLLOWING SUBJECT)

- [A] Marketing Management
- [B] Financial Management
- [C] Human Resource Management

Sessional Work
Test One – 5 Marks
Tutorial One – 5 Marks
Seminar / Group Discussion – 10 Marks

IV SEMESTER

COMPUTERIZED ACCOUNTING – TALLY

- [1] Comparative study of manual Account writing and computerized Account writing systems – with suitable illustration.
- [2] Working with Tally –
 - [I] File creation in tally – sole trader, partnership, non-trading organization.
 - [II] Accounts creation in tally.
- [3] Recording of transactions in tally. All subsidiary Books.
- [4] Modification / alteration of records.
- [5] Report generation (procedure)

PRACTICALS :

1. Sole trader
2. Partnership
3. Non-trading organization.

B.COM. IV SEMESTER**ORGANISATIONAL BEHAVIOUR**

- I. Introduction of Organizational Behavior – Definition, key elements of OB, Nature and Scope of OB, need for studying OB, contributing disciplines to OB, challenges faced by management, organizational Behaviour process, models of organizational Behaviour.
- II. Approaches to organizational Behaviour, Historical perspective, Scientific management, Behavioural Approach to Management, contingency Approach, Hawthorns Studies.
- III. Individual Behaviour – Individual differences, Determinates of personality, Types, Theories of personality, How Personality Develops, Perception, Factors affecting perception, Perception and its application in OB, Attituded Concepts, types, measurement of attitude, meaning of learning, learning principles.
- IV. Motivation Concepts – Meaning and definition of Motivation, Motivation cycle or process, types of motivation, theories of motivation.

REFERENCE BOOKS

- (1) M.N. Mishra :- 'Organisational Behaviour' Vikas Publishing.
- (2) Subba Rao :- 'Organisational Behaviour' Himalaya Publishing.
- (3) S.S. Khanka :- 'Organisational Behaviour' S. Chand and Co.
- (4) J.S. Chandan :- 'Organisational Behaviour' Vikas Publishing.

CORPORATE ACCOUNTING**IV SEMESTER**

	Periods
Unit-I Amalgamation and Absorption of joint stock Company.	[18]
Unit-II Reconstruction of Company. (Internal only)	[12]
Unit-III Accounts of Holding company. (with one subsidiary only)	[18]
Unit-IV Liquidation of joint stock company.	[12]

REFERENCE BOOKS

- (1) Maheshewari S.N. :- Corporate Accounting
- (2) Shukala M.C. and Grewal T.S. :- Advanced Accounts
- (3) Maharkar and Despande :- Accountancy – II
- (4) Kotalwar H.R. :- New approach to Accountancy
- (5) Jain and Narang :- Advanced Accountancy
- (6) Dr. Jitendra Ahirrao :- Corporate Accountancy
- (7) Dr. Dhaneshewar / Dr. Talekar :- Corporate Accountancy

B.COM. IV SEMESTER**MARKETING MANAGEMENT
PAPER – II**

1. Marketing Planning - Meaning and Definition of Marketing, [15]
Planning, objectives of Marketing Planning, Nature of
marketing Planning importance and problems in marketing
planning.
2. Marketing and Control – Meaning, Definition and scopes of [15]
Marketing control, marketing control process, importance and
essentials of Marketing control, Types and Techniques of
Marketing control
3. Marketing Information System – introduction, features and [15]
importance, components of marketing information system,
computer and marketing information system.
4. Recent Channels of Marketing - Internet marketing, Web [15]
Marketing B2B, B2C, on line marketing, Mobile marketing.

REFERENCE BOOKS

- (1) Philip Kotler :- Marketing Management
- (2) R.S. Davar :- Modern Marketing Management
- (3) C.B. Memona and R.K. Soni :- Marketing Management
- (4) Bajaj and Nag :- Electronic Commera
- (5) Dilip Sarwale :- Marketing Management

B.COM. IV SEMESTER**FINANCIAL MANAGEMENT
[PAPER – II]**

- I. Cost of Capital – Meaning, Significance, Types, Determination of Cost of Capital, Equity, preference and debenture capital.
- II. Financial Leverage – Operating and financial leverage, their measure, effects on profit, analyzing alternate financial plan, combined financial and operating leverage.
- II. Working Capital Management – Significance of working capital, operating cycles, factors determining working capital requirements, management of working capital, receivables and inventories.
- IV. Capital Market – New issue market, secondary market, function and role of stock exchange, listing procedure and legal requirements.

REFERENCE BOOKS

- (1) Van Horne JC :- “Financial Management and Policy”
Prentice Hall
- (2) Khan and Jain :- “Fundamentals of Financial
Management” Tata Mcgraw Hill
- (3) Pandey IM :- “Financial Management” Vikas
Publishing
- (4) Bhalla V.K. :- “Working Capital Management” Ahmed
Publishing
- (5) Khan M.Y. :- “Indian Financial System” Tata
Mcgraw Hill
- (6) Bhole L.M. :- “Financial Market and Institution”
Tata Mcgraw Hill

B.COM. IV SEMESTER**HUMAN RESOURCE MANAGEMENT
[PAPER – II]**

- I. Performance Appraisal – Definition of Performance Appraisal, Objectives, uses, purpose, process of performance appraisal, Essentials of good appraisal system.
- II. Motivating Human Resources, Nature and characteristics of motivation, Benefits of motivation, Methods of motivating people, Morale, Definition, measures to build up high employee morale. Individual and group incentives, objectives of incentives, Broad categories of wage incentives scheme.
- III. Human Resource Politics – Meaning and need of HR policy, essential characteristics of a sound HR policy, Principles of HR Policies, Types of HR Polices.
- IV. Employee Welfare – Need of employee welfare, Principles of labour welfare, Types, classification of labour welfare.

REFERENCE BOOKS

- (1) P.G. Aquinas :- “Human Resource Management” Vikas Publication.
- (2) C.B. Mamoria – S.V. Gankar :- “Human Resource Management” Himalaya Publication.
- (3) C.B. Gupta :- “Human Resource Management” Sultan Chand & Sons