

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

O-491 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-492 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-493 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-494 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.

O-495 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 | 9. Kannada |
| 2. Marathi | 10. Telugu |
| 3. Urdu | 12. Additional English |
| 4. Persian | 13. Russian |
| 5. Arabic | 14. French |
| 6. Sanskrit | 15. German |
| 7. Pali | 16. Chinese. |
- iii) Commerce Papers.

O-596 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 :-

Total Credits for the Degree : 160

(28 x 4 + 24 x 2 = 160)

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

Pa pe r No	Title	Theo- ry Per Week	Duration Of Theory Exam	Marks For Theor y	Marks Practical/ Sessiona l	Total Marks	Total Periods Of Teaching in a Semester	Total Credits
1	English	4	2 Hrs	60	40	100	75	4
2	Second Language.	4	2 Hrs	60	40	100	60	4
3	IT App. in Business I	4	2 Hrs	60	40	100	60	4
4	Bus. Environment	4	2 Hrs	60	40	100	60	4
5	Bus. Economics	4	2 Hrs	60	40	100	60	4
6.	Bus. Statistics	4	2 Hrs	60	40	100	60	4
7.	Financial Accounting I	4	2 Hrs	60	40	100	60	4

Total Credits for First Semester

28

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

Pa pe r No .	Title	Theor y Per Week	Duration Of Theory Exam	Marks For Theor y	Marks Practical/ Sessiona l	Total Marks	Total Periods Of Teaching in a Semester	Total Credits
1	English	4	2 Hrs	60	40	100	75	4
2	Second Language	4	2 Hrs	60	40	100	60	4
3	IT App. in Business II	4	2 Hrs	60	40	100	60	4
4	Entrepreneurship Dev.	4	2 Hrs	60	40	100	60	4
5	Industrial Economics	4	2 Hrs	60	40	100	60	4
6.	Fundamentals of Maths.	4	2 Hrs	60	40	100	60	4
7.	Financial Accounting II	4	2 Hrs	60	40	100	60	4

Total Credits for Second Semester 28

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

Pa pe r No .	Title	Theor y Per Week	Duration Of Theory Exam	Marks For Theor y	Marks Practical/ Sessiona l	Total Marks	Total Periods Of Teaching in a Semester	Total Credits
1	English	4	2 Hrs	60	40	100	75	4
2	IT App. in Business III	4	2 Hrs	60	40	100	60	4
3	Principles of Business Management.	4	2 Hrs	60	40	100	60	4
4	Corporate Accounting I	4	2 Hrs	60	40	100	60	4
5	Business Regulatory Framework	4	2 Hrs	60	40	100	60	4
6.	Optional I Marketing Management / Financial Management / Human Resource Mgmt	4	2 Hrs	60	40	100	60	4
			2 Hrs					

Total Credits for Third Semester 24

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

Pa pe r No .	Title	Theor y Per Week	Duration Of Theory Exam	Marks For Theor y	Marks Practical/ Sessiona l	Total Marks	Total Periods Of Teaching in a Semester	Total Credits
1	English	4	2 Hrs	60	40	100	60	4
2	IT App. In Business IV	4	2 Hrs	60	40	100	60	4
3	Organizational Behavior	4	2 Hrs	60	40	100	60	4
4	Corporate Accounting II	4	2 Hrs	60	40	100	60	4
5	Corporate Legal Framework	4	2 Hrs	60	40	100	60	4
6.	Optional- II Marketing Management / Financial Management / Human Resource Mgmt	4	2 Hrs	60	40	100	60	4
			2 Hrs					

Total Credits for Fourth Semester

24

B.Com Third Year Semester V (15Weeks Teaching)

Pa pe r No .	Title	Theor y Per Week	Duration Of Theory Exam	Marks For Theor y	Marks Practical/ Sessiona l	Total Marks	Total Periods Of Teaching in a Semester	Total Credit
1	IT App. in Business V	4	2 Hrs	60	40	100	60	4
2	Cost Accounting I	4	2 Hrs	60	40	100	60	4
3	Auditing Concepts	4	2 Hrs	60	40	100	60	4
4	Direct Taxes	4	2 Hrs	60	40	100	60	4
5	Management Accounting I	4	2 Hrs	60	40	100	60	4
6.	Optional- III Small Bus. Management/ Insurance / Co-operation.	4	2 Hrs	60	40	100	60	4
7..	Field Work	4	2 Hrs		100	100	60	4

Total Credits for Fifth Semester

28

B.Com Third Year Semester VI (15 Weeks Teaching)

Paper No	Title	Theory Per Week	Duration Of Theory Exam	Marks For Theory	Marks Practical/ Sessional	Total Marks	Total Periods Of Teaching in a Semester	Total Credit
1	IT App. in Business VI	4	2 Hrs	60	40	100	60	4
2	Cost Accounting II	4	2 Hrs	60	40	100	60	4
3	New Auditing Trends	4	2 Hrs	60	40	100	60	4
4	Indirect Taxes	4	2 Hrs	60	40	100	60	4
5	Management Accounting II	4	2 Hrs	60	40	100	60	4
6.	Optional- IV Retail Management / Banking/ Rural Development	4	2 Hrs	60	40	100	60	4
7.	Report & Presentation Based on Field Work	4	2 Hrs		100	100	60	4

**Optional Group- Paper III & IV :- a. Small Business Management & Retail Management
b. Banking & Insurance
c. Co-operation & Rural Development**

Total Credits for Sixth Semester 28

R-597 The sessional marks shall be assigned by the college as per the scheme of internal assessment prescribed at the end of each subject. The sessional marks are subject to scaling down. The scaling down shall be done in relation to the marks obtained by the student in the relevant theory examination. However a $\pm 10\%$ of the maximum theory marks allotted to the subject, shall be permitted.

R-598 ----

R-600 The number of students in a class room shall not exceed 80.

R-601 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. For this purpose theory and sessional/practical/project shall be taken as separate head of passing.

- R-602 The maximum marks for passing in each paper shall be 35% of the maximum marks prescribed for each paper. There will be separate passing for theory and sessional/internal/practical. A candidate who secures 35% or more but less than 45% of aggregate marks for all the six semesters of the course, shall be awarded a “**Pass Division**”.
- R-603 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-604 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-605 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 has secured 60% or more marks at the First year examination of the University from which he has migrated.
- R-606 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. The result and Division shall be declared as per R-605.

PAPER III I T Application in Business I

Theory	60
Practical	40
Credits	4

Objective : *The basic objective of this paper is to familiarize the students with basic concepts of the computers and a hands on practice of the various operating system commands.*

Unit – I Fundamentals of Computer; Data, Information, Data Processing, Input, Process, Output, EDP, Computer based Processing advantages , Role of Hardware and Software in computing, I.T. , Features and impact of I.T. on business, Historical Background of Development of computer field, Types and Generations of Computer

Unit – II Different Input /Output and storage devices

Unit – III Computer codes and languages; Computer Codes; Different number systems, Binary , Octal, Hexadecimal, Decimal, Conversion from one base to another base,- Coding, BCD, EBCDIC, ASCII, High level, low level, Assembly language

Unit – IV Operating System; Concept, its role in computing, functions of OS, Components of Operating System, Types- Single user and Multi user, Popular Operating systems, MSDOS, Internal and External Commands, Concept of GUI, Windows, Utilities in Windows through Control Panel, My Computer, Notepad, Paintbrush etc,

Practical:

1. Familiarizing students with different devices and facilities of computer system
2. Using MSDOS Command- DIR,DATE,TIME,CLS,EDIT,COPYCON,REN,FORMAT, PROMPT,PATH, TYPE, MORE, TREE , VER, CHKDSK, FIND, RESTORE, COPY, DISKCOPY, XCOPY, Wildcard characters.
3. Working in Windows- Settings, Control Panel, Display, Add New Printer, Mouse, Date and Time, Regional Settings, Calculator, Character Map, Games, MSDOS Prompt, Transferring and updating file through My Brief case & Direct Cable Connection, Browsing through My Computer, Text Editing in Notepad, Drawing through Paint brush, file handling through Recycle Bin, Scanning Disk through Scandisk.

Recommended Books :

1. Chetan Srivastav “ *Information Technology*”,
2. O,Brien J. “ *Management Information System*”, Tata McGraw Hills, New Delhi
3. P.K.Taxali” *PC Software made simple*”, Tata McGraw Hills, New Delhi
4. V.Rajaraman “ *Fundamentals of Computer*”, Prentice Hall of India, New Delhi
5. Sanders D.H. “ *Computers Today*”, Tata McGraw Hill
6. Denies Sheila S. “ *Microsoft Office Professional for Windows 95*”, BPB Publications

PAPER IV

Business Environment

Theory	60
Sessional	40
Credits	4

Objectives : *The course aims at acquainting the students with the emerging issues in Business at national level in the light of the policies of liberalization and globalization .*

Unit I - Business Environment :

- Meaning, Definitions, Nature and scope of Business Environment.
- Concepts, Characteristics, Components and types of Business Environment.
- Business Environment and Economic Growth.
- Indian Business Environment.

Unit II - Economic Trends:

- National Income, Per Capita Income.
- Saving and Investments.
- Prices, Price Movement during the five year plans.
- Prices Trends in India since 1990-91.
- Income Money Market.
- Foreign Trade and Balance of Payments.

Unit III – Problems of Growth:

- Population Problems
- Poverty, Poverty Elevation Programme (NREGS)
- Unemployment.
- Regional Imbalances.
- Agricultural Backwardness .
- Inflation.
- Black Money.

Unit IV - Government Policies:

- Monetary Policy.
- Fiscal Policy.
- Industrial Policy.
- Export – Import Policy.
- Current Annual Central Budget.

Unit V - Liberalization, Privatization and Globalization:

- Meaning, Definitions and Importance of LPG.
- Advantages and Disadvantages.
- Post Reform Scenario

Unit VI - International Business Environment:

- Foreign Capital: Types, Needs and Importance.
- India's Policies towards foreign capital.
- foreign capital in India.
- Multinational Corporations.
- International Monetary Fund (IMF).
- World Bank.
- World Trade Organization (WTO)

Recommended Books:

1. J.P. Patil, P.K. Deshmukh, V.BV. Kokade, R.A.Waingade – Business Environment. Phadke Prakashan , Kolhapur.
2. Dr. Jitendra Ahirrao, Dr. Kalyan Laghane, Dr. Ramdas Wanare – Vyavsay Paryavaran – Kailash Publications, Aurangabad.
3. Bhosale Vyavsaik Pryavaran – Phadake Prakashan, Kolhapur.
4. Dr. Dinkar Girdhari – Vyasaik Paryavaran – Uday Publications, Aurangabad.

PAPER V

Business Economics

Theory	60
Sessional	40
Credits	4

Objectives: *This course is meant to acquaint the students with the principles of Business economics as are applicable in business.*

COURSE INPUTS:

- 1 **Unit I- Economics-** Definition, Nature and scope of Business Economics - Micro, Macro - Economics - Significance of Economics. Role in Business/Industrial decisions Economic Systems.

Unit II- Elasticity of Demand

Concept and types of elasticity of demand; Price; Income; and Cross Elasticities; Average revenue; Marginal revenue and elasticity of demand; Importance of elasticity of demand.

Unit III- Production Function

Law of variable proportions; ISO-quants; Economic regions and optimum factor combination; Expansion path; Return to scale; Internal and external economies and dis-economies; Ridgelines.

Unit IV- Market Structures

Market Structures and Business decisions; Objectives of a business firm;

- a. Perfect Competition: Meaning, Concept and features;
- b. Monopoly: Meaning, Concept and features;
- c. Monopolistic Competition: Meaning and characteristics, price and output, determination under monopolistic competitions.

Unit V Factor Pricing

Marginal Productivity theory and demand for factors; Nature of supply of factor inputs; Determination of wage rates under perfect competition and monopoly; Exploitation of labour; Rent concept; Ricardian and Modern theories of Rent; Quasi rent.

Recommended Books:

1. Ahuja H.L.- Business Economics- S.Chand & Co., New Delhi.
2. Nellis & Parket- The Essence of Business economics- Prentice Hall, New Delhi
3. Ferguson P.R., Rothschild R., and Gerguson G.J., Business Economics, Macillan, Hampshire.

PAPER VI Business Statistics

Theory	60
Sessional	40
Credits	4

Objectives: *The objective of this course is to impart knowledge to students to improve their logical reasoning ability and interpretation of various statistical results.*

COURSE INPUTS:

Unit I: INTRODUCTION TO STATISTICS

Meaning, Definition, Importance And Limitations Of Statistics;

Collection Of Data, Meaning of Primary and Secondary Data, Methods Of Collecting Primary Data, Merits and Demerits.

Unit II: Measures Of Central Tendency

Arithmetic Average, Mean, Median, Quartiles, Mode.

Unit III: Dispersion And Skewness

Measures Of Dispersion, Range, Interquartile Range, Quartile Deviation, Mean Deviation, Standard Deviation, Co-Efficient Of Standard Deviation, Skewness, Coefficient Of Skewness.

Unit IV: Correlation

Meaning, Karl Perason's Co-Efficient of Correlation (Ungrouped Data)

Unit V: Index Number

Concept, Price Relative, Value Relative, Laspeyer's, Paasche's And Fisher's Methods, Cost Of Living Index, Family Budget Method.

Books Recommended:

1. Fundamentals Of Statistics: D.N.Elhance
2. Statistical Methods: Sancheti And Kapoor
3. Statistical Methods: S.P.Gupta
4. Problems In Statistics: Y.R.Mahajan

PAPER VII

FINANCIAL ACCOUNTING-I

Theory	60
Practical	40
Credits	4

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

COURSE INPUTS:

Unit I: Book Keeping And Accountancy

Meaning, Scope, Classification, and Rules of Accounts, Accounting Cycle, Journal, Ledger, Balancing of Account.

Unit II: Final Accounts Of Sole Trader

Unit III: Depreciation

Fixed, Reducing, Annuity and Sinking Fund Method

Unit IV: Hire Purchase System

Unit V: Installment System

Suggested Readings:

1. Advanced Accountancy- M.C.Shukla
2. Advanced Accountancy- R.C.Shukla
3. Accountancy- Mahurkar & Deshpande
4. New Approach To Accountancy- H.R.Kotalwar

PAPER X I.T.APPLICATION IN BUSINESS-II

Theory	60
Practical	40
Credits	4

Unit I: Text Processing

Meaning and role of word processing, documents in MS word, features of MSWORD, creation and saving of word document, searching, opening, closing and printing a document, copying, moving and cutting text n word, cut, paste, moving text between documents, changing case, fonts, applying bold, underline and italic, insertion of pictures, symbols and special characters, page setting, margin styles and settings, table creation in word document, columns and rows insertion, deletion, formatting a document, formatting toolbar, table and border toolbar, border shading dialogue, bullet and numbering, mail merge procedure in word, using forms, labels and envelops, use of help in word document.

Unit II: Electronic Spreadsheet

Structure of worksheet and its usage in commercial applications, creating worksheet and its usage in commercial applications, creating worksheet in MSEXCEL, formatting and layout of worksheet, Excel Templates, working with range, rows, columns, total, sorting, formatting Toolbars, moving cell contents, alignment of worksheet text, border Colour, handling workbook, working with formulas and functions – SUM, PRODUCT, AVERAGE, COUNT, MAX, MIN, SQRT etc., Chart in Excel, Types, Graphs, Axes, Variable, Labels, Legends, Titles, Analysis of Data in Excel, Exploring built in function of Excel, sharing data with other desktop applications.

Unit III: Presentation in Business with Power Point; Creation of Slides, adding Object, Movies, Sound, Animation, Styles of Presentation and linking procedures, Slides Colour Scheme, background, Custom Animation, Slide Transition, Slide Show.

Practical:

Familiarizing with Word, Excel and Power Point, Creating WORD DOCUMENT, WORKSHEETS In Excel and presentation in Power Point.

Books:

1. Timothy J O’Leary “Microsoft Office 2000”, Tata McGraw Hill
2. Techmedia “Microsoft Office”
3. “MSOffice Complete” BPB Publications
4. MSWORD 2000, BPB Publications
5. MSEXCEL 2000, BPB Publications.

PAPER XI ENTREPRENEURSHIP DEVELOPMENT

Theory	60
Sessional	40
Credits	4

Unit I: Concept Of Entrepreneurship

- Meaning, Nature And Importance
- Characteristics Of Entrepreneurship
- Theories And Models Of Entrepreneurship Development,
- Role Of Entrepreneurship In Economic Development
- Origin And Development Of Entrepreneurship In India
- Barriers To Entrepreneurship

Unit II: Entrepreneur

- Definitions Of Entrepreneur
- Characteristics Of Entrepreneur
- Qualities Of Entrepreneur
- Types Of Entrepreneur
- Factors Promoting An Entrepreneur
- Role And Functions Of Entrepreneur With Reference To New Economic Policy
- Social Responsibility Of Entrepreneur

Unit III: Entrepreneurship Development Programmes (EDP)

- Meaning, Need And Objectives Of EDP
- Role/Importance Of EDP's
- Role Of Government In Organizing EDP's
- Organizations For EDP's-Central And State Level Organizations With Special Reference To MCED Aurangabad.
- Critical Evaluation

Unit IV: Set Up New Venture

- Search For Business Ideas
- Project Identification
- Product Election
- Legal Requirement For Establishment Of A New Unit
- Raising Of Funds
- SWOT Analysis

Unit V: Project Report

- Meaning And Importance Of Project Report
- Characteristics And Objectives Of Project Report
- Project Classification
- Project Management
- Project Selection
- Project Appraisal
- Preparation Of Project Report (Contents)

Suggested Readings:

1. Tandon B.C.-Environment And Entrepreneur, Chugh Publications, Allahabad
2. Prasanna Chandra- Project Preparation , Appraisal, Implementation, Tata Mcgraw Hill, New Delhi.
3. G.N.Pande- A Complete Guide To Successful Entrepreneurship- Vikas Publishing House, New Delhi.

PAPER XII

INDUSTRIAL ECONOMICS

Theory	60
Sessional	40
Credits	4

Unit I: INTRODUCTION

Need, Importance, And Role Of Industries In Economic And Social Development, Industry And Sector As Linkages, Industrial Classification

Unit II: Industrial Organizations And Ownership Structure

Public, Private, Joint And Co-operative Sectors, Private Corporate Sector, MNC's and their role;

Unit III: Location And Dispersion

Location Of Industries- Theories Of Location (Concept Only), Diversification, Integration and Merger of Industrial Units, Dispersion and Problem of Regional Imbalance, Scheme of Incentives.

Unit IV: Composition Of Industrial Sector

Structure Of Large Scale Industries In India, Impact Of LPG, Industries - Electronics, IT, ITES, Garment Industry.

Unit V: Financing Of Industry

Role and Functions of IFCI, IDBI, SIDBI, MSFC.

Unit VI: Industrial Development in India

New Industrial Policy 1991 and Recent Industrial Policies (IPR 2001) Industrial Growth and Pattern In India.

Books Recommended:

1. Industrial Economy In India- Desai B. (1999), Himalaya Publishing House, Mumbai.
2. Industrial Economics- Kuchhal S.C., Himalaya Publishing House, Mumbai
3. Industrial Economics: Indian Perspective- Cherunilam F.

PAPER X III**FUNDAMENTALS OF MATHS**

Theory	60
Sessional	40
Credits	4

1. Logarithms, Rules for Multiplication, Division and Exponentiation.
2. Permutations, Combinations and Binomial Theorem.
3. Determinants – Different methods of calculating determinants.
4. Matrix – representation – Addition, Subtraction, Multiplication and Division, Inverse, Transpose, Ad- Joint, Co-Factor, Singular Arrays, Vectors .

Books:

1. Essence of Business Mathematics – R.K.Rajput, Discovery Publication House, New Delhi.
2. A Primer on Logarithms – Shailesh Shirali, University Press Hyderabad.
3. Vector Calculas – R.K.Pandey, Amol Publication, New Delhi.

PAPER XIV

FINANCIAL ACCOUNTING-II

Theory	60
Sessional	40
Credits	4

Unit I: Accounts of Non Trading Concern

Unit II: Royalty

Unit III: Branch Account

Debtors System, Stock And Debtors System

Unit IV: Solicitor Final Account

Unit V: Co-Operative Society Accounts

Suggested Readings:

1. Advanced Accountancy- M.C.Shukla
2. Advanced Accountancy- R.C.Shukla