

S-25 March, 2013 AC after Circulars from Circular No.153 & onwards

- 23 -

**DR. BABASAHEB AMBEDKAR MARATHWADA UNIVERSITY**

**CIRCULAR NO.ACAD/NP/Comm./B.Com.[General]/Syll./160/2013**

It is hereby notified for information of all concerned that, the syllabus prepared by the Boards of Studies in Commerce and recommended by the Faculty of Commerce, the **Academic Council at its meeting held on 25-03-2013 has accepted the "Revised Syllabus of Bachelor of Commerce [General] [B.Com. General] First Year, First & Second Semester under the Faculty of Commerce".**

This is effective from the **Academic Year 2013-2014** and onwards.

This syllabus is available on the University Website **[www.bamu.net](http://www.bamu.net)**

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

University Campus,  
Aurangabad-431 004.  
REF.NO.ACAD/NP/B.COM.[GEN.]/  
SYLLABUS /Semester/2013/  
5979-6382  
**A.C.S.A.I.No.334[16].**

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*Shingappa*  
14/05  
**Director,**  
**Board of College and**  
**University Development.**

Date:- 09-05-2013.

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Copy forwarded with compliments to :-

- 1] The Principals, affiliated concerned Colleges, Dr. Babasaheb Ambedkar Marathwada University.
- 2] The Director, University Network & Information Centre, UNIC, with a request to upload the above all syllabi on University Website **[www.bamu.net](http://www.bamu.net)**.

Copy to :-

- 1] The Controller of Examinations,
  - 2] The Superintendent, [B.Com. Unit],
  - 3] The Superintendent, [Eligibility Unit],
  - 4] The Programmer [Computer Unit-1] Examinations,
  - 5] The Programmer [Computer Unit-2] Examinations,
  - 6] The Director, [E-Suvidha Kendra], in-front of Registrar's Quarter, Dr. Babasaheb Ambedkar Marathwada University,
  - 7] The Public Relation Officer,
  - 8] The Record Keeper,
- Dr. Babasaheb Ambedkar Marathwada University.**

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



**Revised Syllabus of**

**B.COM. [GENERAL]**

**IST YEAR**

**SEMESTER-I & II**

***[ Effective from 2013-14 & onwards ]***

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

- O-901 A candidate shall be admitted to the First Semester of the B. Com (General) Course only if he satisfies the following conditions :-
- (a) He must have passed H.S.C Examination conducted by the Board of Higher Secondary Examinations, Maharashtra State or any other examination recognized as equivalent thereto in any stream including the Bi-focal or MCVC etc.

OR

- Three year Diploma Course in Engineering, Pharmacy or any other stream, conducted by the Board of Technical Examinations, Maharashtra State or any other examination recognized as equivalent thereto.
- (b) A candidate migrating from any of the Statutory Universities situated in Maharashtra or outside after successfully completing First Year B.Com or B.Com ( I & II Semester) Examination or an examination recognised as equivalent thereto shall be admitted to the Second Year (Third Semester) of B.Com(General). His performance in the First Year (I & II Semester ) at the previous University shall be taken into consideration and shall be added to the marks he obtains in the subsequent semesters in order to declare his final results.  
Provided that such students shall not be entitled for Prizes or awards.

- O-902 A candidate who has passed the B.Com(General) examination of this University may be allowed to present himself subsequently at a degree examination in a subject or subjects other than those he had has taken earlier, provided that he attends the course for the required period as a regular student in the subject or subjects concerned, excluding the compulsory English, Second Language. A candidate is not allowed to appear for such examination if he has passed the higher examination.
- O-903 The Degree of Bachelor Of Commerce(General) shall be conferred on a candidate who has persued a regular course of study consisting of three years(Six Semesters) as prescribed and has appeared and passed all examinations prescribed for the Degree Course in the Faculty.
- O-904 When a candidate appears for all the subjects prescribed at the examination without availing any benefit of exemptions and passes the B.Com(General) examination, he shall be awarded the degree in the Faculty and shall be entitled to a Division.

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

- i) English
- ii) One Second Language from the following languages :-
- |             |                        |
|-------------|------------------------|
| 1. Hindi    | 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.

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

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

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

Paper No.	Title	Theory Per Week	Duration Of Theory Exam	Marks For Theory	Marks Practical/	Total Marks
1	English	4	2 Hrs	50	-	50
2	Second Language.	4	2 Hrs	50	-	50
3	IT App. in Business I	4	2 Hrs	50	50	100
4	Entrepreneurship Development I	4	2 Hrs	50	-	50
5	Business & Industrial Economics - I	4	2 Hrs	50	-	50
6.	Business mathematics & Statistics I	4	2 Hrs	50	-	50
7.	Financial Accounting I	4	2 Hrs	50	-	50

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

Paper No.	Title	Theory Per Week	Duration Of Theory Exam	Marks For Theory	Marks Practical/ Sessional	Total Marks
1	English	4	2 Hrs	50	-	50
2	Second Language	4	2 Hrs	50	-	50
3	IT App. in Business II	4	2 Hrs	50	50	100
4	Entrepreneurship Development.-II	4	2 Hrs	50	-	50
5	Business & Industrial Economics-II	4	2 Hrs	50	-	50
6.	Business Mathematics & Statistics-II	4	2 Hrs	50	-	50
7.	Financial Accounting II	4	2 Hrs	50	-	50

- R-2003 The number of students in a class room shall be as per the university norms/  
Govt. norms.
- R-2004 A candidate who has passed the 75% of the papers at the first year (first & second semester) examinations shall be allowed to take the admission in third semester. Similarly a candidate who has passed 75% of the papers at the second year (first, second, third and fourth semester together) shall be allowed to take the admission in the fifth semester of the course. However appearance in the first, third and fifth semester is compulsory for promotion to next semester. Appearance means submission of examination form along with the necessary examination fee prescribed for the respective semester.
- R-2005 The 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 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-2006 A candidate who secures 45% or more but less than 60% of the aggregate marks for all the six semesters of the course, shall be awarded a “**Second Division**”.
- R-2007 A candidate who secures 60% or more of the aggregate of marks for all the three years of the course, shall be awarded “**First Division**”.
- R-2008 The result of a candidate referred to in O-491(b) shall be declared on the strength of his performance at the Second and Third year examinations only. However such a candidate shall be deemed eligible for the award of Second division only if he has secured 45% or more marks and First Division, if has secured 60% or more marks at the First year examination of the University from which he has migrated.
- R-2009 In the case of candidate who has I or II Year old Course Examination, as the case may be and has been admitted to the respective Third or Fifth. The result and Division shall be declared as per R-605.

**PAPER III I T Application in Business I**

**Theory 50**  
**Practical 50**

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, modern computing devices and technologies
- 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, add remove hardware software installation etc.

**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                      Entrepreneurship Development-I**  
**Theory                      50**

1. Concept of Entrepreneurship- Meaning, Nature & Importance, Role of Entrepreneurship in Economic Development, Theories & Models of Entrepreneurship Development, Origin & development of Entrepreneurship in India.
2. Entrepreneur - Definition, Characteristics, Qualities, Types of Entrepreneur, factors promoting entrepreneur, Functions of Entrepreneur.
3. Challenges & Issues in entrepreneurship, Barriers of entrepreneurship, Social responsibility of entrepreneurs.
4. Entrepreneurship Development Programme: Meaning, Need, Objective, contents , phases, limitations, EDP conducting agencies in India with special reference to MCED
5. Quick Start Methods:  
Introduction, Franchises, Turn-key business, Multi level marketing; Merits & Demerits.

**Recommended Books:**

1. Entrepreneurship Development: S.S Khanka, Sultan Chand & Co.Ltd.
2. Fundamentals of Entrepreneurship: G.S. Sudha, Ramesh Book Depot.
3. Entrepreneurship Development: Colombo Plan Staff College for Technician Education, Manila, TaTa McGraw Hill
4. Small Scale Industries And Entrepreneurship: Vasant Desai, Himalaya Publishing Home.
5. Entrepreneurship Development: C.B. Gupta & N.P. Srinivasan, Sultan Chand & Sons.

**PAPER V Business & Industrial Economics -I**  
**Theory 50**

**Course Objective**

The objective of this course is to acquaint the students with the Business economic as are application in business.

**1. Introduction to Business Economics:**

Meaning, definition, nature, characteristics, significance and scope of business economics, objective of a business firm.

**II Theory of Consumer Behaviour**

The indifference curve approach: Meaning, definition, assumptions and properties of indifference curve, consumers equilibrium.

**III Elasticity of Demand**

Concept, Measurement and determinants of elasticity of demand. Price elasticity, income elasticity and cross elasticity, importance of elasticity of demand, Demand Forecasting Methods

**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;

**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; Rent concept; Ricardian and Modern theories of Rent; Quasi rent.

**Recommended Books**

- 1) Ahuja H.L. Business Economics: S.Chand and Co.New Delhi.
- 2) Koustsoyianni: A Modern Micro Economics : Macmillan New Delhi.
- 3) D.M. Mithani, G.K.Murthy: Fundamentals of Business Economics.  
Himalaya Publishing House.New Delhi.



- 4) R.Kaweri and others : Managerial Economics : S.Chand and Co.New Delhi.
- 5) G.N.Zambre : Business Economics : Pimplapure Publishers Nagpur.
- 6) John P. Gould Jr and Edward P.Lazer Micro Economic Theory. All India traveler, New Delhi.
- 7) R.G Lipsey an introduction to Positive Economics. ELBS Oxford.
- 8) Ferguson P.R.and Rothschild R. and ferguson G.J. Business Economics: Macmillian, Hampshire.
- 9) Nellis a;nd Parker : The Essence of Business Economics. Prentice. Hall, New Delhi.
- 10) Stigler G. The Theory of Price Prentice Hall New Delhi
- 11) V.G.Mankar: Business Economics. Himalaya Publishing house, Bombay, Delhi. Nagpur.

**PAPER VI Business Mathematics & Statistics -I**

**Theory 50**

**Objective:** The objective of this course is to impart knowledge so that students improve their logical reasoning ability and interpretation of various statistical results and understand mathematical calculations.

**Unit-I:** Introduction of statistics :Meaning definitions, scope and importance of statistics  
Primary and secondary data, Methods of collecting primary data

**Unit-II:** Measures of central Tendency; Mean Median, Quartile and Mode.

**Unit-III:** Measures of Dispersion- Mean deviation & standard deviation.

**Unit-IV:** Determinants: Different methods of calculating determinants

**Unit- V:** Probability: (Basis Concepts and Numerical Problems)

**Books Recommended**

1. Elementary Statistical Methods: Dr. S.P. Gupta, Sultan Chand & Sons.
2. Fundamentals of Statistics: D.N. Elhance, et.al, Kitab Mahal.
3. Statistics (Theory, Methods & Application): Dr. D.C. Sancheti, V.K. Kapoor, Sultan Chand & Sons.

**PAPER VII FINANCIAL ACCOUNTING - I**

**Theory 50**

**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.*

**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**

<b>Theory</b>	<b>50</b>
<b>Practical</b>	<b>50</b>

### **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 in 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 envelopes, 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, Creating WORD DOCUMENT, Creating Memorandum of Association of a Company Limited by Shares, Specimen of Certificate, Specimen of Notice and Agenda, Specimen of Pay-in Slip, Specimen of Cheque, Specimen of Cash Memo, Specimen of Invoice. WORKSHEETS In Excel, Specimen of Final Accounts, Specimen of Result Register, Specimen of Cost Sheet, Specimen of Store Ledger, Specimen of Fees Register, Power Point presentation of slides showing subjects of B.Com and Courses offered in college.

### **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-II**

**Theory      50**

**Unit – I :** Set-up a new Venture: Preparation of Project Report, Contents, Procedure of Registration with DIC or local bodies, procedure of formation of a private limited company

**Unit – II :** Innovation in Entrepreneurship:  
IT Entrepreneurship, E-Commerce businesses, Rural Entrepreneurs, Service Sector opportunities for entrepreneurs

**Unit – III :** Role of Financial institutions in promoting entrepreneurship  
MSFC, DIC, SIDBI, Nationalised Banks, Co-operative Banks,

**Unit – IV :** Entrepreneurship in LPG Era :\_ Concepts of liberalization, privatization & Globalisation, Impact of LPG on entrepreneurship in India.

**Unit – V :** Profiles of successful entrepreneurs

- Barwale
- B.B. Thombare
- Sunil Raithatta
- Ram Bhogale
- K K Dhoot

### **Recommended Books:**

1. Entrepreneurship Development – S.C. Khanka, Sultan Chand & Co. Ltd.
2. Fundamentals of Entrepreneurship – G.S. Sudha, Ramesh Book Depot.
3. Entrepreneurship Development : C.B. Gupta & N.P. Srinivasan; Sultan Chand & Sons.
4. Small Scale Industries & Entrepreneurship: Vasant Desai, Himalaya Publishing House.

**B.Com. II Semester**  
**Paper XII Business & Industrial Economics-II**

**Theory Marks 50**

**1. Industrial Economics**

Need, Importance, and Role of Industries in Economic and Social Development, Industrial Classification

**2. Industrial Organisation**

Individual Proprietorship, Partnership, Joint Stock Company, Public enterprises.

**3. Industrial Location**

Importance of Industrialisation, Theories of Industrial Location - Alfred Weber – Sargent Florence. Factors influencing industrial location Regional imbalance - causes and remedies

**4. Industrial Development in India**

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

**5. Industrial Finance**

Role and Functions of IFCI, IDBI - Industrial investment - Foreign Direct Investment  
Security Exchange Board of India (SEBI) Share market – Recent trends. Foreign Exchange Management Act (FEMA)

**Recommended Books**

1. Barthwal, R.R. (1992); Industrial Economics; An Introductory Text Book; Wiley Eastern Ltd.; New Delhi.
2. Cherunilam, F. (1994); Industrial Economics; Indian Perspective (3rd Edition); Himalaya Publishing House, Mumbai.
3. Desai, B. (1999); Industrial Economy in India (3rd Edition); Himalaya Publishing House, Mumbai.
4. Kuchhal, S.C.; Industrial Economic of India (5th Edition); Chaitanya Publishing House, Allahabad.
5. Singh, A. and A.N., Sadhu; Industrial Economics; Himalaya Publishing House, Mumbai.
6. Ahluwalia, I.J. (1995); Industrial Growth in India; Oxford University Press; New Delhi.
7. Mamoria and Mamoria (2000); Dynamics of Industrial relation in India (15th Edition); Himalaya Publishing House; Mumbai.

**PAPER X III Business Mathematics & Statistics-II**

**Theory 50**

The objective of this course is to impart knowledge to students to improve their logical reasoning ability and interpretation of various statistical results and exposure to mathematical application.

**Unit-I Matrices**

Meaning, definition of matrix, types of matrices, Addition, subtraction and multiplication of matrix.

**Unit II Logarithms**

Rules for multiplication and Division

Unit III **Skewness** – Skewness & co-efficient of skewness

**Unit IV Correlation:**

Meaning, Karl Pearson's co-efficient of correlation

**Unit IV Index Number**

Laspeyres's method, Paasche's Method and Fisher's Index Number Methods.

**Books Recommended**

1. Fundamental of statistics – Dr. D.N. Elhance
2. Statistical Methods Dr. Sancheti and Kapoor
3. Statistical methods – Dr. SP Gupta
4. Problems in Statistics – Dr. Y.R. Mahajan
5. Essence of Business Mathematics – Dr. R.K. Rajput
6. A Primer of Logarithms – Shailesh Shirali.

**PAPER XIV**

**FINANCIAL ACCOUNTING - II**

**Theory**

**50**

- Unit I:** Accounting of Non Trading Concern
- Unit II:** Royalty Accounts
- Unit III:** Branch Account  
Debtors System, Stock and Debtors System
- Unit IV:** Solicitors Final Account
- Unit V:** Accounting Standards- Meaning, Definition. AS-1, AS-9

**Recommended Books:**

Advanced Accountancy M.C. Shukla

Advanced Accountancy- R.C.Shukla

Financial Accountancy Hanif & Mukherjee

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