

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



Revised Syllabus of
B. Com. [General]
Semester- I & II
(with Credit System)

(Effective from 2009-10 & onwards)

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 MCVV 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 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 pursued 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/ Sessional	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 he 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 Vyavsaiik 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 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, 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

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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.

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**DR. BABASAHEB AMBEDKAR
MARATHWADA UNIVERSITY,
AURANGABAD.**



Syllabus of
B.Com. Second Year
Semester- III & IV

(Effective from June-2010 & onwards]

B.Com. Second Year Semester-III & IV Syllabus-2010-11

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**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

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B.Com. Second Year Semester-III & IV Syllabus-2010-11

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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, DOCASE. | [25] |

PRACTICALS :

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

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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.

B.Com. Second Year Semester-III & IV Syllabus-2010-11

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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. Dhaneshewar /
Dr. Talekar :- Corporate Accountancy

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BUSINESS REGULATORY FRAMEWORK**III SEMESTER**

	Periods
[1] Law of Contract-Nature of contract, classification, essential elements of valid contract.	[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.

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B.COM. III SEMESTER
[OPTIONAL PAPER]
MARKETING MANAGEMENT
PAPER - I

1. Evolution of Management - Definition and concept of marketing, Evolution and Development of Marketing, Role and Significance of Marketing, Recent Trends in Marketing
2. Marketing Management - Concept and Role of Marketing Management, functions of Marketing Management.
3. Marketing Environment - Concept, Definition, Approaches, factors effecting on Marketing, Environment, Consumer Markets and buying behavior
4. Market Segmentation - Importance elements of market Segmentation, Market Segmentation Strategies.

SUGGESTED READINGS

- | | |
|--------------------------------|--------------------------------|
| (1) Philip Kotler | :- Marketing Management |
| (2) R.S. Davar | :- Modern Marketing Management |
| (3) C.B. Mamoria and R.K. Soni | :- Marketing Management |
| (4) M.D. Kakde | :- Marketing Management |
| (5) Dilip Sarwate | :- Marketing Management |

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 Semester-III & IV Syllabus-2010-11

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**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.

Tally se : विद्युत-प्रणालि में
कम्प्यूटि वरक

Tally का प्रयोग - आज का तरीका

(२)

(९)

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.
- III. 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

**DR. BABASAHEB AMBEDKAR
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AURANGABAD.**



**Revised Syllabus of
B.COM. THIRD YEAR
SEMESTER – VTH**

[Effective from – 2011-2012]

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Dr. Babasaheb Ambedkar Marathwada University.
BACHELOR OF COMMERCE (GENERAL)
B.Com. (General)

B.Com First Year Semester-I (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
101	English	4	2 Hrs	60	40	100	75
102	Second Language.	4	2 Hrs	60	40	100	60
103	IT App. in Business-I	4	2 Hrs	60	40	100	60
104	Bus. Environment	4	2 Hrs	60	40	100	60
105	Bus. Economics	4	2 Hrs	60	40	100	60
106.	Bus. Statistics	4	2 Hrs	60	40	100	60
107.	Financial Accounting-I	4	2 Hrs	60	40	100	60

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	Total Periods of Teaching in a Semester
108	English	4	2 Hrs	60	40	100	75
109	Second Language	4	2 Hrs	60	40	100	60
110	IT App. in Business II	4	2 Hrs	60	40	100	60
111	Entrepreneurship Dev.	4	2 Hrs	60	40	100	60
112	Industrial Economics	4	2 Hrs	60	40	100	60
113	Fundamentals of Maths.	4	2 Hrs	60	40	100	60
114	Financial Accounting II	4	2 Hrs	60	40	100	60

B.Com Second Year Semester-III (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
115	English	4	2 Hrs	60	40	100	75
116	Second Language	4	2 Hrs	60	40	100	75
117	IT App. in Business III	4	2 Hrs	60	40	100	60
118	Principles of Business Management.	4	2 Hrs	60	40	100	60
119	Corporate Accounting I	4	2 Hrs	60	40	100	60
120	Business Regulatory Framework	4	2 Hrs	60	40	100	60
121	Optional I Marketing Management / Financial Management / Human Resource Mgmt	4	2 Hrs	60	40	100	60

B.Com Second Year Semester-IV (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
122	English	4	2 Hrs	60	40	100	60
123	Second Language	4	2 Hrs	60	40	100	75
124	IT App. In Business IV	4	2 Hrs	60	40	100	60
125	Organizational Behavior	4	2 Hrs	60	40	100	60
126	Corporate Accounting II	4	2 Hrs	60	40	100	60
127	Corporate Legal Framework	4	2 Hrs	60	40	100	60
128	Optional- II Marketing Management / Financial Management / Human Resource Mgmt	4	2 Hrs	60	40	100	60

B.Com Third Year Semester-V (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
129	IT App. in Business V	4	2 Hrs	30	20	100	50
130	Cost Accounting I	4	2 Hrs	30	20	100	50
131	Auditing Concepts	4	2 Hrs	30	20	100	50
132	Direct Taxes	4	2 Hrs	30	20	100	50
133	Management Accounting I	4	2 Hrs	30	20	100	50
134	Optional- III Small Bus. Management/ Insurance / Co-operation.	4	2 Hrs	30	20	100	50

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B.Com. Third Year

Paper No.-129 Information Technology Application in Business - V

[Semester - V]

[University Exam – 30 Marks, Practical Work – 20 Marks :

Total – 50 Marks [15 Weeks Teaching]

Unit – I Computer Languages : Low level language, Middle level Language, Higher level language, Introduction to C Language.

Unit – II Internet and Business Network : Introduction, Importance, Network infrastructure, Internet Services, Web browsers, Web Servers, Search Engine, Internet Industry, Business Networks, Internet Advertising, Internet Marketing, Internet Banking.

Unit – III Enterprises Resource Planning : Concepts, Scopes, Advantages, Limitations, Types of ERP software (BAAN, SAP, MFG/PRO, AVLON, PEOPLESOFT.)

Unit – IV E-Commerce : Introduction, conceptual Framework, E-Commerce Tools & Technology, Impact of E-Commerce, How E-Commerce Work, Electronic Data interchange (EDI) Applications of E-Commerce, Business Models (B2B, B2C, C2C)

Unit – V Electronic Payment System : Procedure, Advantages, limitations, Online Electronic Payment System, Security, Digital Signature,

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Practical Work : (20 Marks) (Based on Unit II, III, IV & V

1. List out the Web sites dealing with E-Commerce.
2. Survey of ATM Center.
3. Create a Website with minimum details.
4. Log on to trade Website and make a trial order for purchase of an item.

(10 Marks based on Laboratory exercise and 10 Marks for Seminar and Assignments: Total 20 Marks.)

Suggested Book Readings :

1. Kamlesh Bajaj & Debjani Nag : E-commerce – Cutting edge of business – Tata McGraw Hill, Mumbai,
2. C.S.V. Moorty : E-Commerce concepts, Models, Strategies – Himalaya Publications, New Delhi.
3. V.D. Dudheja : Information Technology, E-Commerce and Business- Commonwealth Publishers, New Delhi.
4. P.T. Joseph : E-Commerce – An Indian Perspectives- Prentice Hall, Mumbai.
5. Kamlesh Agrawal & Amit Lal : Business on the Net and E-Commerce – Macmillan India Ltd., New Delhi.
6. Vinod Kumar Garg & N.K. Venkitakrishnan : Enterprise Resource Planning – Prentice Hall of India, New Delhi.
7. Nirmalya Bagchi : Management Information System , Vikas Publication
8. Alexis Leon & Mathews Leon : Information Technology, Vikas Publication
9. : Information Technology, ITL Education Solutions Limited, Pearson Publication.
10. Anita Goel : Computer Fundamentals, Pearson Publication.
11. Sanjay Saxena : Information Technology, Vikas Publication.
12. : Fundamentals of Computer, ITL Education Solutions Limited, Pearson Publication.

B.COM. VTH SEMESTER**Paper No.-130 COST ACCOUNTING - I****[MEDIUM OF INSTRUCTION ENGLISH]**

Theory - 30 Marks
Sessional - 20 Marks
Total - 50 Marks

Objective :- This course exposes the students to the basic concepts and the tools used in cost accounting.

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. Purchase procedure. Classification and coding of materials, fixation of levels of material. Economic order quantity. [Theory only]

Unit – III Storage and handling of material : Organization and layout of stores, material handling costs, Bincards, Stores routine, issue of materials, issue procedure, methods of pricing material issues, Fifo, Lifo simple average, weighted average method. [Theory and numerical]

Unit – IV Labour : Meaning and definition, labuor control, methods of wage payment, time and piece rate, incentive schemes-Taylor’s differential piece rate system, Halsey plan, Rowan Plan. [Numerical problem]

Unit – V Overheads : Allocation, Apportionment and Absorption of overheads, Methods of distribution – Primary, Secondary distribution [Numerical Problem]

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Sessional Work : 20 Marks

1. Tutorial [2] 10 Marks
2. Groups Discussion 10 Marks

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 – principles and problems sultan chand and 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 Cost Accounting, Vikas Publication
& Lalitha :
9. M.N. Arora : Cost Accounting, Vikas Publication

B.COM. VTH SEMESTER**Paper No.-131 AUDITING CONCEPTS**

Theory - 30 Marks
Sessional - 20 Marks
Total - 50 Marks

Objective :- This course aims at imparting knowledge about the principles and methods of auditing and their applications.

Unit - I Auditing Concept : Meaning and definition of Auditing, objectives, scope and importance of Auditing, Types of Auditing.

Unit - II Audit Process : Audit program, Audit note book, working Paper and evidence, Consideration for commencing an Audit. Routine checking and test checking.

Unit - III Internal Check System : Internal control, objects and significance of internal control system. Internal check and auditor.

Unit - IV Vouching : Meaning and definition, objectives of vouching, vouching of cash transactions, Duties of auditor relating to vouching.

Unit - V Verification of assets and liabilities : Meaning and definition, difference between vouching and verification. Verification of assets and liabilities duties of auditor.

Valuation of assets and liabilities Need and significance of valuation, Auditor and valuation.

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Sessional Work : 20 Marks

1. Tutorial 10 Marks
2. Groups Discussion 10 Marks

Suggested Readings :

1. Tondon B.N. : Contemporary auditing Tata McGraw, New Dheli.
2. Pagare Dinkar : Principles of auditing, S. Chand and Company. New Delhi.
3. Sharma T.R. : Auditing Principles and Practice, Sahitya Bhavan Agra.
4. S.K. Basu : Auditing, Vikas Publication

B.Com. Third Year**Paper No.-132 Direct Taxes - [Semester V]****[Medium of Instruction - English]****[University Exam – 30 Marks, Sessional Work – 20 Marks :****Total – 50 Marks [15 Weeks Teaching]**

Unit – I Basic Concepts : (Theory) Income, Agricultural income, Casual income, Assessee, Person, Previous year, Assessment Year, Gross Total income, Total income.

Unit – II Income from Salary (Numerical) : Meaning of Salary, Designation, Allowances, Perquisites, Gross salary, Deductions from Gross Salary, Net Salary.

Unit – III [A] Income from House Property : (Theory) Basis of Charge, Annual valuation, Determination of Income from House Property, Deduction U/S 24.

[B] Profit and Gains from Business and Profession : (Theory) Meaning Computation of Income from Business and Profession.

Unit – IV [A] Income from Capital Gain : (Theory) Meaning capital Assets, Short Term Capital Gain, Long Term Capital Gain, Computation of Short / Long Term Capital Gain.

[B] Income from other Sources : (Theory) Meaning Types of Securities, Income from lottery, Puzzle, Games etc.

Unit – V [A] Deductions V/S 80C to 80 N, Interest and Penalties under Income Tax Act 1961.

[B] Income Tax Procedure : Filing of return, Advance payment of Tax, Tax deduction at source, Tax Collection at Source, Refund of Tax, Types of Assessment.

Sessional Work : 20 Marks

1. To Collect the Various forms of Income Tax Returns
(05 Marks).
2. To conduct Seminar on Annual Central General Budget (5 Marks)
3. Group Discussion and Seminar on various issues related to direct Taxes (10 Marks)

Suggested Book Readings :

1. T.N. Manoharan : Income Tax Law – Snow White Publications Pvt. Ltd. Mumbai.
2. Dr. H.C. Mehrotra : Income Tax Law and Accounts – Sahitya Bhavan Publications.
3. Dr. Avadhesh Ojha, V.K. Subramani & Manoj Gupta : Direct Taxes Ready Reckoner – The Tax publishers, Jodhpur.
4. Dr. Vinod Singhania & Monica Singhania : Income Tax- Taxman Publications Pvu. Ltd. New Delhi.
5. Dinkar Pagare : Direct Tax Planning and Management Sultan Chand & Sons, New Delhi.
6. Raman Bissa : Taxcom Ready Reckoner – TaxCom (India) Jodhpur.
7. B.B. Lal : Income Tax , Pearson Publication

B.Com. Third Year**Paper No.- 133 Management Accounting - I [Semester V]****[Medium of Instruction - English]****[University Exam – 30 Marks, Sessional Work – 20 Marks :****Total – 50 Marks [15 Weeks Teaching]**

Unit – I Management Accounting : (Theory) 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.

Unit – II Analysis and Interpretation of Financial Statements : (Theory) Concept Nature, Objectives of Financial Statements, Limitations of Financial Statements, Analysis and Interpretation of financial statements, Types of Financial Analysis, Commensize Statement, Trend Analysis, Comparative Statement, Tools and techniques of Financial Analysis.

Unit – III Ratio Analysis : (Numerical) 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 Employed, Current Ratio, Liquid Ratio, Inventory Turnover Ratio, Debtors Turnover Ratio, Creditors Turnover Ratio, Proprietary Ratio.

Unit – IV Fund Flow Analysis : (Numerical) Concept of Funds, Sources and Uses of Funds, Concept of Flow, Funds Flow Statement, Managerial uses of Funds Flow Analysis, Statement of Changes in working Capital, Funds Flow Statements (Statement Form only)

Unit – V Cash flow Analysis (Numerical) : (Indian Accounting Standard – 3), Cash flow statement (Statement Form only)

Sessional Work : 20 Marks (Based on Unit II, III and IV)

1. To Collect the Financial Statements of Companies published in News Papers (05 Companies).
 2. Calculate Profitability and Financial Ratios (One case study).
 3. Prepare Statement of Changes in Working Capital and Funds Flow Statement (One Case Study)
- i. 10 Marks for above mentioned work.
 - ii. 10 Marks for Group Discussion and Seminar

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 & P.T. Bhose : Management Accounting – Kailash Publications, Aurangabad.
6. Dr. V.R. Nagori & Dr. Sanjay Agrawal : Management Accounting – Chinmay Prakashan, Aurangabad.
7. M.A. Sahaf : Management Accounting, Vikas Publication
8. I.M. Pandey : Management Accounting, Vikas Publication
9. Debarshi Bhattacharya : Management Accounting, Pearson Publication

Paper No.- 134 OPTIONAL PAPER NO. III [A]**SMALL BUSINESS MANAGEMENT**

Theory - 30 Marks
Sessional - 20 Marks

Objective :- The objective of the Course is to analyze and developed and understanding of socio-economic political environment of small business and to develop and understanding of the overall management process is a small business unit, particularly in a developing economy.

Unit - I Small Business in Indian Environment : Economic, Social, Political, Cultural and legal policies, governing small scales.

Definition of SSI Unit – Incentive Schemes of SSI Unites (Given by central & State Government) Advantages of SSI Units.

Unit - II Industrial Policies and Strategies Relating to Small Scale Sector; Technological know how and appropriate technology; quality circles and productivity and linkage between small and big business.

Unit - III Organizational structure and productivity and linkage between small and big businesses; Organizational structure and other characteristics of small firms; Special problems in the management of small business in various functional areas like finance, marketing, production and personnel.

Unit - IV Sickness in the small scale sector; modernization of small and village industries; training programme and consultancy services.

Unit - V Institution Assisting Export Promotion of small business in India; Export Promotion Councils Global Perspective of Small Business in selected Countries.

Suggested Book Readings :

1. Desai, Vasant : "Organization and Management of small Scale Industry" Bombay Himalaya – 1979.
2. Papola, T.S. : "Rural Industrialization Approaches and Potentia" Bombay Himalaya – 1982.
3. Pickle, Hai B and abrahamjon, Royee. L. : "small Business Management, 5th ed." New Work, John Wiley, 1990
4. Schumacher. E.F. : "Small is Beautiful", New Delhi, Rupa – 1990.
5. Vapa, Ram N. : "How to success in Small Industry", New Delhi, Vikas - 1984

B.Com. Third Year [Semester V]**Insurance [Optional – III]****Theory - 30 Marks****Sessional – 20 Marks****Total – 50 Marks**

Objective :- This Course enables the students to know the Fundamentals of Insurance.

Course Input : -

Unit – I Introduction of Insurance : Meaning and functions of insurance ; Significance of insurance in Socio- Economic Development. Elementary Knowledge of Life Insurance Corporation Act, 1956, IRDA 2000. Impact of Liberalisation of Insurance Section.

Unit – II Fundamentals of Agency Law : Definition of an Agent; Agents regulations; Insurance intermediaries; Agents compensation.

Procedure for Becoming an Agent : Pre-requisite for obtaining a licence; renewal, cancellation of licence; code of conduct.

Unit – III Functions of the Agent : Proposal form and other forms for grant of cover, financial and medical underwriting; Nomination and assignment; procedure regarding settlement of policy claims.

Unit – IV Life Insurance : Meaning, Features, Importance, Types and Principles of life insurance, Concept. Actuarial.

Unit – V General Insurance : Principles and scope of general insurance, Types of General Insurance (viz-Marine, fire, Accident, Health and crop insurance, Lone Insurance, Third party, Vehicles,

Sessional Work : 20 Marks

1. Group Discussion [10 Marks]
2. Tutorial Two – [10 Marks]

Suggested Book Readings :

1. Mishra M.N. : Insurance principles and practices; S. chand and co; New Delhi.
2. Insurance Regulatory Development Act 1999,
3. Life Insurance Corporation Act 1956 :-
4. Gupta O.S. : Life Insurance ; Frank Borathers, Ne w Delhi.
5. Vinayakam N. Insurance Principles and Practics; S Chand and Co., Radhaswamy and New Delhi.
Vasudevan S.V. :
6. Mishra M.N. : Life Insurance Corporation of India, vols I, II & III Raj Books, Jaipur.
7. Insurance Regulatory Development Authority Regulations – 2000.

Optional Paper No.**Co-operation****Theory - 30 Marks****Sessional - 20 Marks**

Objective :- The objective of the Course is to expose the students to the Managerial aspects of co-operative organizations in view of the compulsions of technology and the changing market structure with the globalization of markets.

- Unit - I Co-operative Administration :** A Global Perspective; Ecology of Co-operative Administration; the co-operative sector and Economic Development;
- Unit - II** Co-operative Management; nature and Functionise Professionalised Management for Co-operatives, Role of Leadership in Co-operative Management;
- Unit - III** Placement and the Role of Board of Directors in Cooperative Management; the state and the Cooperative Movement;
- Unit - IV** Effects of Co-operative Law on Management, Long Range Planning for Co-operative Expansion; Policy Making; Executive Direction.
- Unit - V** Human Resource Management,; Orgnizational Structure; Project Formulation, Implementation and Evaluation; Financial Management; Marketing Management, Procuring Management; Distribution Management,
- Unit - VI** Coordination between trading cooperatives & Public Sector Trading Agencies; Problems and Prospects.

Sessional Work :

1. To Tutorials of 5 Marks each [5X2=10]
2. Guest ledire from an expert from cooperative field. (10 Marks)

Suggested Book Readings :

1. I Ansari, A.A. : Cooperative Management Patterns Anmol Publication, Delhi, 1990.
2. Akmat, J.S. : New Dimensions of Cooperatives Management, Himalaya Publication House, 1978
3. Goel B.B. : Co-operative Management and Administration Deep and Deep Publication, 1984
4. Kamra, Pawari Kr. : Co-operative Management Deep and Deep Publication, 1987
5. Taimini K.K. : Managignthe Co-operative enterprise, Minarva Associates P.Ltd, 1978.

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Syllabus of

B.Com.

Third Year

Semester-VI

[Effective from 2011-12 & onwards]

S-[F] NPW-02 COMMERCE-02 B.Com. T.Y. Sem.VI Banking [Optional]

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B.Com. Third Year Semester-VI
Banking [Optional]

Theory:- 30 Marks
Sessional Work :- 20 Marks
Total :- 50 Marks

Objective :- This Course enables the students to know the working of the Indian Banking System.

Unit-I :- Indian Banking System :-
Definition of Bank, Structure and Organization of Banks
Types of Banks-Commercial Banks, Development Banks,
Urban Co-opt. Banks, Foreign Banks-Functions, progress
and performance.

Unit-II:- Co-Operative Banks in India :-
Structure of Co-operative Banks-State Co-operative Banks,
DCCB's and PAC's, functions and progress and problems,
RRB, Capital Structure and Management, objectives of RRB,
progress and problems of RRB, promotional role of NABARD.

Unit-III:- Reserve Bank of India:-
Objectives, Organization, Functions, Monetary Policy, Credit
Control Measures.

Unit-IV:- Financial Institutions :-
SIDBI, LIC, UTI, EXIM Bank-Functions, progress and
performance.

Unit-V:- Modern trends in Banking:-
E-Banking, Core Banking, Phone Banking, Net Banking -
Objective and Benefits, Debit and Credit Card.

Sessional Work :-

- [1] Bank Visit Report 10 Marks
[2] Guest Lecture Report 10 Marks

Total Marks :- 20 Marks.

Suggestion Reading :-

1. Basu A.K. :- Fundamentals of Banking – Theory and Practice; A Mukherjee and Co., Calcutta.
2. Ssyers R.S. :- Modern banking; Oxford University press.
3. Panandikar S.G. and Mithani D.M. :- Banking in India; Orient Longman.
4. Reserve Bank of India :- Functions and working
5. Dekock :- Central Banking; Crosby Lockwood staples; London.
6. Tennan M.L. :- Banking-Law and practice in India; India Law House. New Delhi.
7. Khubchandani B.S. :- Practice and law of banking; Macmillan, New Delhi.
8. Shekhar and Shekhar :- Banking Thoery and Practice; Vikas Publishing House, New Delhi
9. A. Gopal & C Singh :- e-world, Excell Books, New Delhi.

S-[F] NPW-02 COMMERCE-02 B.Com. T.Y. Sem.VI Banking [Optional]

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**B.COM-III YEAR
(VI-SEMESTER)**

**Management Accounting – II
Paper No – 139**

Theory-30marks

Sessional- 20marks

Total-50marks

-
- Unit-I** BUDGET & BUDGETARY CONTROL: Meaning, Definition, Types of Of Budgets, Forecasts & Budgets, Meaning objective, importance, & limitation of Budgetary control. (10 Periods)
- Unit-II** CASH BUDGET: Preparation of cash budget under Receipts & Payment methods (numerical), Adjusted profit & loss account And Balance Sheet Methods (illustrative approach) (15 Periods)
- Unit-III** CAPITAL BUDGETING: Meaning, Definition, Importance & types of Capital budgeting, merits & demerits of capital budgeting. Payback Period, Discounted cash flow method, Net Present method, (Numeric) (15 Periods)
- Unit-IV** Preparation of Operating Budget (programme & Responsibility budget) Preparation of Production Budget, Sales Budget, Preparation of MASTER BUDGET (illustrative approach) (20 Periods)

- SESSIONAL WORK-** 1.Preparation of minor project master budget -----10 mark
2. Seminar/Group discussion-----10marks.
- Reference Book.:-** 1. Management account-S.N.Maheshwari 2.

B,Com VI th SEM
Cost Accounting – II
Paper No- 136

Theory-30marks
 Sessional- 20marks
 Total-50marks

Unit-I	Elements of cost, preparation of cost sheet, cost ascertainment, - Single or output costing, Tender and quotations.	(20 Periods)
Unit-II	Contract costing	(10 Periods)
Unit-III	Operating costing	(10 Periods)
Unit-IV	Process costing	(10 Periods)
Unit-V	Reconciliation of cost and financial account.	(10 Periods)

Sessional works:

1.	Tutorial (2 x 5)	- 10 Marks
2.	Seminar and Group discussion	- 10 Marks
	Total	20 Marks

***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. N. Kohli- professional Cost accounting , Himalaya publishing house, New Delhi.
- 4) Mahajan, bhirud- Cost & works accounting, nirali prakashan, pune.
- 5) Nigam Sharma- Cost accounting- principles & problems sultan chand sons, New Delhi.

**B.Com Third Year
Indirect Taxes (Semester VI)
Paper No - 138**

(Medium of Instruction – English / Marathi)

Unit-I	Indirect Taxes: Definition, Characteristics Advantages, Disadvantages Types, Special features of indirect tax levies, contribution of Government revenues; instrument of planning development and fiscal performance. Tax Reforms- new concepts	15
Unit-II	Central Excise Duty: Introduction, Meaning, Nature and scope, central Excise Duty Act-1944, Important Terms and Definitions, Registration, Goods, Excisable goods, manufacture and Manufacturer, Basis of chargeability of duties of central excise, classification and valuation of excisable goods, Adjudication, Appeals Settlement Commission, penalties, payment, recovery and refunds of duties.	15
Unit-III	Service Tax: Introduction, Nature of service tax, Service provider and service receiver, Registration, Records to be maintained, Classification of taxable services, Valuation of taxable services, Payment of services tax, return, etc.	15
Unit-IV	Maharashtra Value Added Tax (M-VAT): Introduction, Meaning, Important Definitions, Registration, levy of Tax, Returns and Assessment, Audit, Penalty and Interests, Purchase and Sales Registers, Tax Invoice, Exemption, Set off, Compositions schemes, Tax Liabilities, Sales Tax Authorities and Tribunal.	15

Sessional Work: (20marks)

1. To collect various assessment and returns forms under M-VAT. (10 Marks)
2. To conduct seminar on various issues in Indirect Taxes. (10 Marks)

Reference Books:

- Date V.S. – Indirect Taxes – Taxmanns Publication, New Delhi.
 - V. Balachandram – Indirect Taxation- Sultan Chand & Sons, New Delhi.
 - Maharashtra Value Added tax Act. 2005.
 - Jitendra Ahirrao, Rajendra Udhan & Sunil Suryavanshi – Aprtyaksha kar-kailash Publications, Aurangabad.
 - K vaitheeswaran – Student's Handbook On Indirect taxes – Srishti Publishers, Delhi.
- Sunil B. Gabhawalla – Treatise On Service Tax Law, Practice & Procedure – Srishti Publishers, Delhi.

S-[F] NPW-02 COMMERCE-02 B.Com. T.Y. Sem.VI Banking [Optional]

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**B.COM-III YEAR
(VI-SEMESTER)**

New Auditing Trends

Paper No. 137

Theory: 30 Marks

Sessional Work: 20 Marks

Total: 50 Marks

Unit-I	AUDIT OF LIMITED COMPANIES Company Auditor, appointment of auditor, power, duties and liabilities of auditor, remuneration, removal of auditor. Auditors report – meaning, definition, contents of reports, importance of report. Types of report – standard report and qualified report.
Unit-II	COST AND MANAGEMENT AUDIT Meaning definition, nature, objectives, importance of cost audit and advantages of cost audit. Qualification and appointment of cost auditor, rights and powers of cost auditor, Cost audit programme, Cost audit Report.
Unit-III	TAX AUDIT Scope of Auditor role under Income – Tax Act. Compulsory Tax Audit (Sec. 44AB) Certification for claiming exemption / deductions, Selective Tax Audit. Audit under sec. 142 (2A), Tax consultancy and representation. VAT Audit.
Unit-IV	AUDITING IN AN EDP ENVIRONMENT Problems in an EDP environment, Control in an EDP environment, Application Controls, Control over output, Audit Approach in an EDP environment, Computer Assisted Auditing Techniques, Test data Controlled processing, computer Audit programme.

Sessional Work:	20 marks
1. Tutorial (Two Tutorial)	10 Marks
2. Arrange lecture on recent trends in auditing	05 Marks
3. Test	<u>05 Marks</u>
Total	20 Marks

S-[F] NPW-02 COMMERCE-02 B.Com. T.Y. Sem.VI Banking [Optional] - 7 -

Suggested Readings:

1. Tandon B.N., - Contemporary auditing Tata McGraw, New Delhi.
2. Pagare Dinkar – Principles of auditing, s. chand and company, New Delhi.
3. Sharma T.R. – auditing principles and problems, sahitya bhavan Agra.
4. Tandon B.N., S. Sundharsanam, S. Sundharabahu, A Handbook on Practical Auditing.

S-[F] NPW-02 COMMERCE-02 B.Com. T.Y. Sem.VI Banking [Optional]

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**B.COM-III YEAR
(VI-SEMESTER)**

IT Application in Business VI

Paper No. 135

Theory: 30 Marks
Practical: 20 Marks
Total: 50 Marks

- | | | |
|-----------------|---|-------------------|
| Unit-I | <p>Programming in C- Character Set, C Tokens, Keywords and identifiers, Constants, Variables, Data Types, Declaration of variables, Operators in Expressions, Arithmetic Operators, Relational Operators, Logical Operators, Conditional Operators, bitwise Operators, Evaluation of Expression, Managing Input output operations, reading and writing a character, formatted input and output, Decision, making and branching, if statement, if else statement, Nesting if, Switch statement, goto statement, While, Do, For, Loop, Arrays, one dimensional two dimensional arrays, user defined functions.</p> <p>(40 Periods)</p> | (20 Marks) |
| Unit-II | <p>Management Information System – MIS concept, Definition, Role, Importance, MIS- a support to management, Information concept, classification of information, Methods of data and information collection, General Model of Information Processor, value of information, MIS and System Concept.</p> <p>(10 Periods)</p> | (5 Marks) |
| Unit-III | <p>Decision Support System – Introduction of DSS, Framework of DSS, Characteristics and capabilities of DSS, components of DSS, difference between DSS and MIS, DSS classification.</p> <p>(10 Periods)</p> | (5 Marks) |

Books:

1. E-Balguruswamy "Programming in C", Tata McGraw Hill
2. Jawdekar "Management Information System", Tata McGraw Hill
3. E Turban & J Aronson "Decision Support System and Intelligent Systems", Pearson

S-[F] NPW-02 COMMERCE-02 B.Com. T.Y. Sem.VI Banking [Optional]

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Practical: Writing of Programs in C language (20 Marks)

1. Write program for average of given 5 numbers.
2. Write program for conversion of currencies.
3. Write program for calculating interest, principal and total amount.
4. Write program for a Cost Sheet.
5. Write program for calculating various accounting ratios.
6. Write program for calculating income tax.
7. Write program for preparing salary of employees.

**B.COM-III YEAR
(VI-SEMESTER)**

Retail Management (Optional)

Paper No. 140

Theory: 30 Marks

Sessional Work: 20 Marks

Total: 50 Marks

Unit-I	Introduction to Retailing, Place of Retailer in Distribution Channel, Importance in economy, Functions of Retailers.	(12 Periods)
Unit-II	Retailers and Retail Formats – Types of Retailers based on Merchandize and Pricing, Types of Retailers based on Operational structure, Non Store Retailing, Comparison of Retailers, Service Retailing.	(12 Periods)
Unit-III	Retailing Concept and Trends – Customer, Competition, Environment Trends, Retail Mix, Theories of Retail Change.	(12 Periods)
Unit-IV	Retail Strategy – Objective and mission Statements, Store Image and Target Customers, Sustainable Competitive Advantage, Market Segmentation, Growth Strategies, Retail Mix components.	(12 Periods)
Unit-V	Store Location, Layout and Design-Classification of Consumer goods, Factors for choosing location, Types of Retail Location, Importance of layout, Store Layout key considerations, factors of design decisions, Steps for designing layout.	(12 Periods)

Sessional Work:

1) Visit Report	5 Marks
2) Tutorial	5 Marks
3) Test	5 Marks
4) Guest Lecutre	<u>5 Marks</u>
Total	20 Marks

Books:

1. Arif sheikh & Kaneez Fatima "Retail Management", Himalaya Publishing House.
2. Barry Berman, Joel R Evans & Mini Mathur "Retail Management – A Strategies Approach", Pearson.

S-[F] NPW-02 COMMERCE-02 B.Com. T.Y. Sem.VI Banking [Optional]

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**B.COM-III YEAR
(VI-SEMESTER)**

**Rural Development
Paper No. 140**

Theory: 30 Marks
Sessional Work: 20 Marks
Total: 50 Marks

- Unit-I** Concept of Rural Development-
Nature, Importance, Scope, Component's & Problems of Rural Development,
Nature and Causes of imbalances between rural and urban areas. Gandhian
Concept of Village development.
- Unit-II** Panchayat Raj and Rural Development-
Role of NGO's in rural developments, various schemes offered by State and
Central Government for the development of Rural area and farmers.
- Unit-III** Rural Employment-
Opportunities of Self employments in rural areas with special reference to
poultry farming, goat farming, pig farming, fish farming, dairy, austrech farming,
Bee keeping, Agro base industries. National Rural Employment Guarantee Act
(NREGA)
- Unit-IV** Rural Finance
Source of rural finance, RRB's, NABARD, Co-operative banks, Nationalize bank,
Micro Finance.

Sessional Work - 20 Marks

- | | | |
|---------------------|---|-----------------|
| 1. Tutorial (2X5) | - | 10 Marks |
| 2. Group Discussion | - | <u>10 Marks</u> |
| Total | | 20 Marks |