

BHARATI VIDYAPEETH DEEMED UNIVERSITY, PUNE
SCHOOL OF DISTANCE EDUCATION

SYLLABI FOR THREE YEAR INTEGRATED
BACHELOR OF COMMERCE DEGREE COURSE (B.COM.)
THE B.COM DEGREE COURSE WILL BE OF THREE YEARS DURATION.

The B.Com. Degree of three years duration has been revised from the academic year 2008-2009. First year B.Com. revised course will commence from 2008-2009 and will be implemented for second and third year in successive years.

RULES & REGULATIONS FOR B.COM. COURSE

ELIGIBILITY FOR ADMISSION TO B.COM. COURSE :

A candidate who has passed the Higher Secondary School Certificate Examination of commerce or Science of the Maharashtra State Board or Higher Secondary Examination of its equivalent of any other statutory Board or University with English as a passing subject will be admitted to the first year of this course.

STRUCTURE OF B.COM. DEGREE PROGRAMME

Year/ sem.	Course/Subject Title	No. of papers	Weightage (Marks)
B.Com. - I	1. Compulsory English (Theory & Practical)	1	100
	2. Financial Accounting - I	1	100
	3. Business Economics	1	100
	4. Geography of Resources	1	100
	5. Business Mathematics & Business Statistics	1	100
	6. Any one subject from the following (Theory & Practical)		
	a) Company Law & Practice-I OR b) Banking & Insurance - I OR c) Marketing - I	1	100
7. Additional English (Elementary Phonology & Grammar) 1 or Marathi (Literature and communication) 1	100	100	
	Total Marks		700
B.Com. II	1. Corporate Accounting I	1	100
	2. Principles of Business Management 1	100	
	3. Communication skills	1	100
	4. Money & Financial Systems	1	100
	5. Any one subject from the following 1 (Theory & Practical)	100	
a. Company Law & Practice-II OR b. Banking & Insurance - II OR c. Marketing - II	1	100	

	6. Any one subject from the following (Theory & Practical)		
	a) Cost & Management Accounting-I	1	100
	OR		
	b) Business Entrepreneurship - I	1	100
		Total Marks	600
B.Com. III	1. Corporate Accounting - II	1	100
	2. Business Regulatory Framework	1	100
	OR		
	Auditing & Taxation	1	100
	3. Business Environment	1	100
	4. Any one subject from the following (Theory & Practical)		
	a) Company Law & Practice- III	1	100
	OR		
	b) Banking & Insurance III	1	100
	OR		
	c) Marketing - III	1	100
	5. Two papers of one subject (Theory & Practical)		200
	a) Cost & Management Accounting Paper II & III	200	
	OR		
	b) Business Entrepreneurship Paper II & III		200
		Total Marks	600

CHANGE OF COURSE

- A candidate taking the courses for B.Com. First year or Second year examination as the case may be, may be permitted by the Principal of the college to change any of the subjects in the course selected by him for particular year before the commencement of the second term.
- A candidate who has been permitted to join the course for the Second year B.Com.. examination, wishing to change his optional subject or subjects at the First year examination in which he has failed shall be allowed to do so. For that purpose, he/she will be required to keep two additional terms, for the changed subject for the First year and will be required to appear and pass the subject by appearing at the Annual Examination in the changed subject.
- The candidate after having kept terms for the Second year and admitted to the Third year will not be allowed to change any subject of the Second year or Third year.

EXAMINATION

i) Internal evaluation

There are 20 marks for internal evaluation. The student is asked to complete two home assignments both the assignments will be based on the first section of the syllabus of every subject.

ii) Theory

An Annual Examination will be held at the end of the First Year, Second Year and Third Year, which shall be called "Annual Examination". The Annual Examination of each subject will be of 80 marks and will be of three hours duration. The final result of the student in each subject will be based on an aggregate marks obtained by the student in Internal Evaluation and Annual Examination.

6) **RULES REGARDING ATKT TO S.Y./T.Y.B.COM.**a) **S.Y.B.COM.**

A student will be allowed to keep terms at S.Y.B.Com.. level if he/she fails in not more than two heads of passing in theory courses.

b) **T.Y.B.COM.**

A student will be allowed to keep terms at T.Y.B.COM. . level,

i) If he/she fails in not more than two heads of passing in theory courses.

ii) If he/she clears in all heads of passing at F.Y.B.COM. level.

7) **STANDARD OF PASSING**

a) The candidate who has secured 40 marks out of 100 shall be declared to have passed in the paper.

b) The candidate who has not secured at least 32 marks in a Particular paper in the Annual Examination will have to secure atleast 32 marks in the subsequent Examination in the particular paper.

c) The University shall conduct the 'Supplementary Annual Examination' in October/November for the repeater students.

8) **AWARD OF CLASS**

A Class should be awarded to the students of B.Com. Degree on the aggregate marks in the Second Year and Third Examination. The award of class shall be as follows -

- | | |
|--|--------------------------------|
| a) Aggregate 70% and above | - First Class with Distinction |
| b) Aggregate 60% and above but less than 70% | - First Class |
| c) Aggregate 55% and more but less than 60% | - Higher Second Class |
| d) Aggregate 50% and more but less than 55% | - Second Class |
| e) Aggregate 40% and more but less than 50% | - Pass Class |
| f) Below 40% | - Fail |

Annexure - IV**F.Y.B.Com.****1. ENGLISH COMPULSORY****A. Objectives:**

- i. To encourage and enable the students to read the various types of texts on their own and discuss them among peers.
- ii. To develop competence among the students for self-learning.
- iii. To develop their communicative skills and their proficiency in English language.
- iv. To make students aware of the different communicative skills.
- v. To prepare them to function effectively in their future professions.

B. Course Content:**Section – I**

a. Text- *New Dimensions: An Anthology of English Prose and Poetry*: Macmillan, 2003.

Prose: 1.	The Secret of Work	:	Swami Vivekanand
2.	Bores	:	E.V. Lukas
3.	The Book of Nature	:	J. Neharu
4.	Father's Help	:	R.K.Narayan
5.	Maintaining Democracy	:	Dr.B.R. Ambedkar
Poetry: 1.	How Soon Hath Time	:	John Milton
2.	The Village Schoolmaster	:	Goldsmith
3.	The Education of Nature	:	William Wordsworth
4.	A Bird Came Down the Walk	:	Dickson
5.	Nothing Gold can Stay	:	Robert Frost

- b. English Writing:
1. Paragraph Structure
 2. Notices
 3. Agenda
 4. Minutes
 5. Note Making
 6. Summarizing
- c. English Grammar:
1. Active & Passive Voice
 2. Direct & Indirect Speech

Section – II

- d. Text- New *Dimensions: An Anthology of English Prose and Poetry*: Macmillan, 2003.

Prose:	1. On Shaking Hands	:	A.G. Gardiner
	2. Students and Their Duties	:	Gopal Krishna Gokhale
	3. A Day's Wait	:	Earnest Hemingway
	4. The Owl who was God	:	James Thurber
	5. Galileo and the Telescope	:	William and Stella Nida

Poetry:	1. The Stone	:	Wilfrid Wilson Gibson
	2. Strang Meeting	:	Wilfred Owen
	3. The Unknown Citizen	:	W.H. Auden
	4. Obituary	:	A.K. Ramanujan
	5. On Killing A Tree	:	Gieve Patel

- e. English Writing:
1. Reports
 2. Letters
 3. Curriculum Vitae
 4. Telegrams
 5. Fax Messages
 6. E-mail Messages

- f. English Grammar:
1. Transformation
 2. Usage

C. The books recommended:

1. Thomson A.J. & Martinet A.V.: *Practical English Grammar* (Oxford University Press, 1986).
2. M.L. Tickoo: *A Remedial Grammar, Usage and Grammar* (Orient Longman, 1976)
3. Tickoo C. & Shashikumar J.: *Writing With Purpose* (Oxford University Press, 1979).
4. Chettur G. K.: *English Grammar, Composition and Essay*

F.Y.B.COM. FINANCIAL ACCOUNTING SECTION – I

Objectives:

1. **Piecemeal Distribution:**
Meaning – order of payment – preparation of piecemeal distribution statement under – 1. Surplus capital method, 2. Maximum/notional loss method.
2. **Royalty Accounts (excluding sub-lease)**
Meaning – examples of different types of royalties – parties in royalty accounts – minimum/dead rent – short working, recovery of short working – entries in the books of landlord, entries of the books of lessee – preparation of ledger accounts.
3. **Accounts of non-trading organizations**
Meaning – items of income & items of expenses of Non-Trading organizations - accounts maintained by non trading organizations – preparation of receipts and payment account – income and expenditure account and balance sheets (opening and closing).
4. **Final accounts of Co-operative Societies (only credit and consumer co-operative societies)**
Meaning – objectives – legal provisions of cooperative societies – Final accounts of Cooperative Societies as per cooperative society Act – Profit and Loss account –Balance Sheet in the prescribed formats.

SECTION – II

5. Hire purchase accounts(excluding hire purchase trading account)
Meaning – features – distinction – calculation of interest – cash price – journal entries in books of hire vendor – ledger accounts in the books of both the parties.
6. Consignment accounts
Meaning – features – parties in consignment account –entries in the books of consignor and consignee – ledger accounts in the books of both the parties – at cost price – at invoice price – normal and abnormal loss – valuation of stock.
7. Depreciation
Meaning – purpose or objectives of depreciation
 1. Annuity method
 2. Sinking Fund Method
 Journal entries and ledger accounts.
8. Amalgamation of partnership firms
Meaning – process – advantages – special points like revaluation of assets, closing entries and ledger accounts in the books of old firms including adjustment of goodwill. Opening journal entries and opening balance sheet in the books of new firm with adjustment of capital and goodwill.

List of Book recommended

- 1) Advanced Account by M. C. Shukla & T. S. Grewal.
- 2) Advanced Accountancy by V. R. Batlibai.
- 3) Advanced Accountancy by Hrishikesh Chakrabarty.
- 4) Advanced Accountancy Theory, Method, and Application by R. L. Gupta.
- 5) Advanced Accountancy by Arulanandan Raman.
- 6) Accountancy by P. V. Rathanam.

**F.Y.B.Com. Syllabus
Business Economics - Paper I
(Micro Economics)**

Objective :- This course is meant to acquaint the students with the principles of Business Economics as are applicable in Business.

First Term (Section I)

1. Basic Economic Problems and Role of Market - Mechanisam -
 - 1-1 Meaning and scope of Busines Economics.
 - 1-2 Micro Economics - meaning, importance and limitations
 - 1-3 Distinction between micro and macro economics
 - 1-4 Basic problems of an economy.
 - 1-5 Market mechanism - Functions and limitation
2. Demand Analysis
 - 2-1 Meaning and concept of demand, Law of Demand and exceptions to it.
 - 2-2 Concept of elasticity of demand
 - a) Price b) Income and c) Cross elasticity of demand, determinants of elasticity of demand, measurement of i) Price ii) Income and iii) Cross elasticity of demand
 - 2-3 Concept and types of revenue I) average revenue II) Marginal revenue and III) Total revenue and elasticity of demand
3. Production function
 - 3-1 Law of Variable Proportions and its limitations
 - 3-2 Concept of returns to scale
 - 3-3 Internal and external economies and diseconomies
4. Cost Analysis and cost curves
 - 4-1 Classification of costs - Fixed, Variable, Average, Marginal, Total cost & Opportunity cost
 - 4-2 Short - run and Long - run cost curves of a Firm

Second Term (Section II)

5. Market Structures and Business decisions
 - 5-1 Perfect competition - characteristics, conditions & equilibrium, Equilibrium of firm and industry, short run and long run supply Curves, price and output determination

- 5-2 Monopoly - Characteristics , types of monopoly, equilibrium of firm, price discrimination.
- 5-3 Monopolistic competition - characteristics, price and output determination under monopolistic competition.
- 5-4 Selling costs
- 5-5 Excess Capacity under monopolistic competition
- 5-6 Oligopoly - Definition and characteristics
- 5-7 Duopoly - Definition and characteristics
- 6. Factor Pricing
 - 6-1 Marginal Productivity Theory of Distribution
 - 6-2 Rent - Ricardian and Modern theories of Rent, Quasi Rent
 - 6-3 Wages - Real and Money wages, backward sloping supply curve, exploitation of labour, collective bargaining and trade union, modern theory of wages.
 - 6-4 Interest - Concept and theories of interest, Loanable funds theory and Liquidity Preference Theory of Interest.
 - 6-5 Profit - Concept and theories of profit : Dynamic, Innovation and Risk and uncertainly bearing theory of profits.

RECOMMENDED BOOKS

1. Ahuja H.L. Advanced Economic Theory S.Chand and Co (1976)
2. Chopra O.D. Managerial Economics, Tata Macgraw Hill Publishing Co (1954)
3. Modern Economic theory - D.K.K. Shymtel Chariatable Trust Delhi.
4. Price Theory and its uses : wals on Dorald S. and Gets molcofm : Khosala Publishing Course.
5. Business Economics - Ferguson P.R. and Roth schild R. Ferguson G.J.
1. Bach G. L. (1977) Economics, prenie Hall of India New Delhi.
2. Gauld J.P. and Edward P.L. (1996) micro economic theory Richar, Irwin, Homewood.
3. Healthfield and wibe (1987) An Introduction to Cost and Production Functions, Mac Millan, London.
4. Henderson J. and R.E. Quand (1980) Micro economic theory : A Mathematical Approach. Mc. Graw Hill, New Delhi.
5. Lipsay, R.G. and Chrystal (1999) Principles of Economics (9 th Edition), Oxford University Press, Oxford.
6. Samuelson P.A. and W.D. Nordhaus (1998) Economics Tata Mc Graw Hill, New Delhi.
7. Stonier, A.W. and D.G. Hague (1972) A Text Book of Economic Theory, ELBS & Longman Group, London.
8. Mithani D.M.
Deosthali Hemant - A Text Book of Business Economics Sheth Publishing P.A. Ltd, Pune - 2.
- 14.D.N. Dwivedi - Micro Economics & Theory and Applications, pearson Education, Delhi - 92.
15. Dr.Mukund Mahajan - Vyapari Arthshastra (Bhag I) Nirali Prakashan, Pune.
16. Prof. K.A.Patil - Uchatar Arthik Sindhant.
17. Prof. Desai Bhalerao , Anshalakshi Arthik Vishleshan.
18. Prof. G.P. Pimparkar - Mulya va Vitaran Shaidhantik Vivechan.

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Geography of Resources

Objectives

- 1) To understand the scope and content of Commercial Geography in relation to spatial distribution of Agricultural, Forest resources and Industrial production.
- 2) To acquaint the students about dynamic aspects of Commercial Geography.
- 3) To acquaint the students about the dynamic nature of industrial field in India.
- 4) To make the students of Commerce aware about the relationship between the Geographical factors and Economic activities.

Course Contents:

Section-I

	Unit	Subunit
I	Introduction	Definition, Nature & Scope of Commercial Geography Approaches to the study of Commercial Geography
II	Geographical Environment & Commerce	Physical Environment – Factors of Physical Environment Relationship between Physical Factors & Economics activities of man. Cultural Environment – Factors of Cultural

III	Resources	(A) Environment, Determinism & Possibilism Meaning, nature & use of Resources, Types of Forest, their characteristics, distribution & importance.
		(B) Farming – Role of Agriculture in Indian economy. Types of Farming – Subsistence & Commercial Farming Shifting cultivation, Plantation farming, Truck farming
		(C) Non – conventional Energy Resource – Sun, Wind & Sea-waves
IV	Population	Levels of Population – Optimum population, Over Population & Under population Population characteristics of India.
Section-II		
	Unit	Subunit
V	Industries	1. Role of Industries in Economic development. 2. Factors of Industrial location. 3. Weber’s Theory of Industrial location. 4. Major Industrial regions of India. 5. Iron and Steel Industry of India. 6. Cotton textile Industry of India. 7. Engineering Industry of India.
VI	Transportation	Need & importance of Transportation Commercial development Comparison of various modes of transportation and Cost of transportation.
VII	Trade & Tourism	Geographical factors affecting International Trade India’s foreign trade Geographical factors influencing Tourism Economic importance of Tourism Tourist Industry of India
VIII	Cartographic-Techniques	(1) Line Graph (2) Bar Graph (3) Dot Method (4) Choropleth Method (5) Divided Circle Method

Reference:

- i) Commercial Geography – Sir Dudley Stamp.
- ii) Fundamentals of Economic Geography – Van Royen & Bengston.
- iii) Economic Geography – Alexander J.
- iv) Economic Geography – Jones & Darkenwald.
- v) Agricultural Geography – Morgan W.B. & Munton J:J.C.
- vi) Economic Geography – Wheeler J.O.
- vii) Economic Geography – H. Robinson.
- viii) Commercial Geography – Prof. Mrs. P.N.Padey.
- ix) Commercial Geography – Prof.Ahirrao

F. Y. B.Com

**BUSINESS MATHEMATICS & BUSINESS STATISTICS
FIRST TERM
BUSINESS MATHEMATICS**

1. Ratio. Percentage.

- i) Introduction to ratio. Simple practical problems on ratio.
- ii) Introduction to percentage. Simple practical problems on percentage.

2. Proportion and partnership :

- i) Concept of proportion, simple and compound proportion, direct and inverse proportion. Simple practical problems only.
- 1) Application to division into proportional parts and partnership.

iii) Example

3. Profit and Loss

Cost price, selling price, profit on cost price, Loss on cost price, problems involving discounts and or commission are expected.

4) Sequences:

Arithmetic and geometric progression, n^{th} term of A. P. and G. P, simple problems on sequence.

5. Shares and Dividend

Concept of share, stock exchange, face value, market value, dividend, equity shares, preferential shares, house shares, examples.

BUSINESS STATISTICS**6. Scope of Statistics**

- i) Definition of statistics.
- ij) Scope of statistics in industry, economics, management sciences and social science.

7. Classification and frequency distribution:

- i) Raw data, attributes, variables, classification, meaning of classification, functions of classification, bases of classification.
- ii) Meaning of frequency, Relative frequency, cumulative frequency, class limits, class boundaries, mid-point, class-interval. Inclusive, exclusive and open-end classes.
- iii) Formation of ungrouped and grouped frequency distributions

8. Graphs and Diagrams :

- 1) Simple bar diagrams, Multiple bar diagrams, percentage bar diagram, pie diagram.
- 2) Histogram, Frequency polygon, frequency curve, ogive curve.

9. Measures of Location :

- i) Meaning of measures of location, Types of measures of location.
- ii) Arithmetic mean, calculation of Arithmetic mean for raw data, ungrouped data and grouped frequency distribution, combined mean for two groups.
- iii) Median - Meaning, calculation of median for raw data, ungrouped and grouped frequency distributions.
- iv) Mode - Meaning, calculation of mode for raw data, ungrouped and grouped frequency distribution.
- v) Quartiles - calculation of quartiles for raw data, ungrouped and grouped frequency distribution.
- vi) Examples

SECOND TERM**BUSINESS MATHEMATICS****10. Interest:**

- i) Simple interest : Calculation of rate of interest, amount, period and principal.
- ii) Compound interest : Calculation of interest, amount, period and principal.
- iii) Problems on the growth and decay by using compound interest formula.
- iv) Amount at the end of the period, equated monthly installments (EMI) by reducing and flat interest system, problems.

11. Permutations and Combinations

- i) Concept of permutation and combination.
- ii) Simple practical problems on the use of the formula nP_r and nC_r (proofs of formulae and theoretical type problems are not expected.)

12. Area :

- i) Area of triangle, rectangle, square, circle, area of four walls of a room.
- ii) Simple numerical problems.

13. Matrices and Determinants :

- i) Meaning of determinant, evaluation of second and third order determinants. Properties of determinants (without proof). Cramer's rule.
- ii) Meaning of matrix, equality of two matrices, addition, subtraction and multiplication of two matrices. (Simple numerical problems on addition, subtraction and multiplication are expected).
Inverse of a non-singular square matrix by adjoint method.

BUSINESS STATISTICS**14. Measures of Dispersion :**

- i) Meaning, absolute and relative measures of dispersion. Range, Semi-interquartile range, mean deviation from mean and median, variance, standard deviation, Variance for combined groups (only two groups are expected) coefficient of variation.
- ii) Calculation for raw data, ungrouped and grouped frequency distribution.

15. Correlation :

- i) Concept of correlation, positive correlation, negative Correlation, perfect correlation.
- ii) Scatter diagram.
- iii) Karl Pearson's coefficient of correlation.

- iv) Calculation of correlation, coefficient for ungrouped data.
- v) Statement of properties of correlation coefficient, simple numerical problems

16. Linear Regression :

- i) Meaning of regression.
- ii) Two regression equations.
- 111) Regression Coefficients.
- iv) Statement of properties of regression coefficients.
- v) Finding regression equations for ungrouped data and estimation of regression equations.

Reference Books

- 1) N. K. Nag & J. Chakrabarti : Business Mathematics, Kalyani Publishers.
- 2) D. C. Sancheti & V. K. Kapoor: Business Mathematics, Sultan Chand & Sons.
- 3) S. P. Gupta : Statistical Methods.
- 4) Goon Gupta and Das Gupta. : Fundamental of Statistics, Vol. I & II
- 5) Suranjan Saha : Practical Business Mathematics and Statistics.

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**COMPANY LAW AND PRACTICE - I
SECTION – I**

1. HISTORICAL DEVELOPMENT OF COMPANY LAW IN INDIA.

- 1.1 Introduction
- 1.2 Development of various concepts & trends in company law.
- 1.3 Social responsibilities of companies.
- 1.4 Development of company law administration.

2. THE COMPANY: It's Nature & Kinds.

- 2.1 Definition.
- 2.2 Characteristics.
- 2.3 Kinds of companies.
- 2.4 Deemed to be public companies.
- 2.5 Exemptions & Privileges available to all private companies.
- 2.6 Distinction between private & public company.
- 2.7 Conversion of a private company into a public company.
- 2.8 Conversion of a public company into a private company.

3. PROMOTION AND INCORPORATION OF A COMPANY.

- 3.1 Promotion – The promoter, his legal position, promoter's liability, his remuneration.
- 3.2 Incorporation or Registration.
- 3.3 Capital Subscription.
- 3.4 Commencement of business.

4. MEMORANDUM OF ASSOCIATION.

- 4.1 Definition.
- 4.2 Importance.
- 4.3 Form of Memorandum.
- 4.4 Contents of the Memorandum.(Name clause, Object clause, liability clause,Capital clause & the Association clause)
- 4.5 Procedure for alteration of Memorandum.

5. ARTICLES OF ASSOCIATION.

- 5.1 Definition.
- 5.2 Contents of Articles.
- 5.3 Procedure for alteration of Articles.
- 5.4 Distinction between Memorandum & Articles of Association.
- 5.5 Table 'A'.

SECTION – II

6 PROSPECTUS.

- 6.1 Definition.
- 6.2 Contents of Prospectus.
- 6.3 Statement in lieu of Prospectus.
- 6.4 Liability for misstatement in Prospectus.
- 6.5 Guidelines of SEBI for capital issue Advertisement.

- 7 SHARES AND SHARE CAPITAL.**
- 7.1 Nature & Definition.
 - 7.2 Characteristics of Shares.
 - 7.3 Types of Share Capital.
 - 7.4 Alteration & Reduction of Share Capital.
 - 7.5 Increase in Share Capital.
 - 7.6 Types of Shares.
 - 7.7 Issue of Shares at par, at premium & at discount.
 - 7.8 Procedure for issue of Shares.
- 8 ALLOTMENT OF SHARES.**
- 8.1 Introduction.
 - 8.2 Conditions for Allotment of Shares.
 - 8.3 Irregular Allotment.
 - 8.4 Procedure for Allotment of Shares.
 - 8.5 Effects of Irregular Allotment.
 - 8.6 Underwriting of Shares.
- 9 TRANSFER AND TRANSMISSION OF SHARES.**
- 9.1 Statutory provisions of transfer.
 - 9.2 Restriction on transfer.
 - 9.3 Instrument of transfer.
 - 9.4 Procedure for transfer of Shares.
 - 9.5 Duties of the secretary in connection with transfer of Shares.
 - 9.6 Effects of transfer.
 - 9.7 Blank transfer and forged transfer – effects.
 - 9.8 Transmission of shares – Distinction between transfer and transmission of shares, provisions, procedure for transmission of shares. Duties of the secretary in connection with transmission of shares.

Recommended Books:

- | | |
|---------------------------------------|-----------------|
| 1. Company law- | by Singh Avtar. |
| 2. Modern Indian company Law- | by M.C. kuchal. |
| 3. Company Law - | by N.D.Kapoor. |
| 4. Guide to Companies Act – | by Ramaiya. |
| 5. Company Law - | by Bagrial. |
| 6. Principles of Modern company Law - | by Gower L.C.B. |

F. Y. B. Com.

BANKING & INSURANCE : PAPER - I

OBJECTIVE: - THIS COURSE ENABLES THE STUDENTS TO KNOW THE FUNDAMENTALS OF BANKING AND INSURANCE WITH REFERENCE TO INDIA.

SECTION – I

- 1. Nature and Functions of a Bank.**
- 1.1 Concept of banking, Definition of bank, bank as a service industry.
 - 1.2 Primary and Secondary functions of bank. Mobilization of deposits, lending of money, creation of credit, utility and agency functions.
 - 1.3 Diversification of banking functions.
 - 1.4 Role of banking in a developing economy.
- 2. Classification of banks.**
- 2.1 Functional classification - Agricultural, Industrial, Foreign exchange, Consumption, Commercial, Central etc.
 - 2.2 Structural classification - Branch banking, Unit banking.
 - 2.3 Ownership and Organizational Classification - Private Joint Stock, Public sector and Cooperative banks.
- 3. Sources of Funds & Employment of Funds by banks.**
- 3.1 Balance sheet of a bank - format.
 - 3.2 Funds from own sources, borrowed funds and obligation towards deposits.
 - 3.3 Process of credit creation by banks and its limitations.

- 3.4 Employment of bank funds and obligation towards depositors.
 - 3.5 Investment Policy of bank with objectives of Liquidity, Safety and Profitability.
 - 3.6 Principles of sound banking.
 - 4. Banker and Customer Relationship.**
 - 4.1 Types of deposit accounts - current, recurring, savings & fixed.
 - 4.2 Types of advances - Term loans, cash credit, overdraft facility.
 - 4.3 Categories of customers of a bank, some special types of customers of a bank.
 - 4.4 Methods of remittance.
 - 4.5 Types of securities acceptable to a bank.
 - 4.6 Mode of creating charge over securities. Banker's Lien : Pledge, Mortgage and Hypothecation.
- SECTION II**
- 5. Formalities of opening and operation of bank accounts**
 - 5.1 Significance of Account opening form, specimen signature card, pay - in slip and withdrawal slip, token, cheque book and pass book.
 - 5.2 Interest Rates for different types of deposits calculation and payment of interest.
 - 5.3 Schemes of deposit mobilization and response of customers.
 - 6. Banks and Negotiable Instruments**
 - 6.1 Meaning and features of Negotiable Instruments.
 - 6.2 Types of Negotiable Instruments - cheques, bills of exchange, hundies and promissory notes, commercial papers and certificates of deposits.
 - 6.3 Types of cheques
 - 6.4 Types of bills
 - 7. Collection and Payment of cheques and bills**
 - 7.1 Duties of collecting banker and statutory protection to collecting banker.
 - 7.2 Duties of paying banker, precautions to be taken while making payment
 - 7.3 Forgery of signature and precautions against it.
 - 7.4 Stopping of payment and dishonor of cheques. Bank's liability in case of dishonor.
 - 8. Introduction to Insurance**
 - 8.1 Purpose and need of insurance,
 - 8.2 Insurance as a social security tool.
 - 8.3 Insurance and economic development.
 - 8.4 Role of an Insurance agent.
 - 8.5 Role of Insurance sector in a developing Economy

Recommended Readings

- 1) Banking Theory and Practice - by K. C. Shekhar.
- 2) Banking Theory and Practice - by P. K. Shrivastav.
- 3) Law & Practice of Banking - By R. S. Davar
- 4) Banking Law and Practice - by S. N. Haheshwari
- 5) Banking Law and Practice - by P. N. Varshney
- 6) An Introduction to Banking - by C. G. Vaidya & J. K. Godha.
- 7) Practical Banking - by M. Radhaswamy.
- 8) Banking and Finance - by Dr. Mukund Mahajan.
- 9) Insurance Principles & Practice by Mishra M.N., S.Chand and Co. New Delhi.
- 10) Insurance – Principles and Practice, by Vinayakam N., Radhaswamy & Vasudevan S.V., S.Chand and Co., New Delhi.
- 11) Law & Practice of Banking in India : Dr. Mukund Mahajan, Nirali Prakashan.
- 12) management of Banking and Financial Services: Justin Paul & Padmlatha Suresh, First Impression (2007) Pearson Education, 482, F.I.E., Patparganj, Delhi-110 092, INDIA.

**F.Y.B.COM
MARKETING-I**

SECTION-I

1. Introduction and functions of Marketing:
Introduction – Definition and objectives of Marketing – importance of marketing – functions of marketing – buying – assembling – selling – standardization and grading – storage – transportation – marketing finance – marketing risk bearing.
2. Evolution, concepts and classification of markets :
Evolution of marketing in India – stages in evolution – traditional and modern concept of marketing – market – meaning and features of market – types of market as per area, time, importance, products, customers etc.
3. Marketing Organization :
Meaning and importance of marketing organization – essentials of sound marketing organization – principles of organization – the organization structure – types of organization structure – marketing executive/manager and his functions.
4. Marketing mix and marketing environment :
Meaning of the concept of marketing mix – marketing system and marketing mix – elements of marketing mix – marketing organization and its environment – internal controllable factors – external controllable factors – demographic, economic – political – social, technological – ecological

SECTION – II

5. Consumer and his rights, duties and responsibilities :
Meaning and definition of consumer – consumer rights – duties and responsibilities of consumers – Consumer Protection Act 1986 – objectives and machinery under the act. Consumer movement – meaning and objectives – critical evaluation of consumer movement in India – study of practical consumer cases in line with facts. Arguments and decision of consumer courts.
6. Consumer decision making :
Meaning – stages in decision making process – introduction of new product in the market – factors to be considered – buying pattern or buying habits.
7. Marketing of consumer goods :
Meaning – features of consumer goods – types of consumer goods – channels of distribution.
8. Marketing of agricultural goods :
Meaning – features of agricultural goods – types of agricultural goods – channels of distribution.
9. Marketing of industrial goods :
Meaning – features of industrial goods – industrial customer – classification of industrial goods – channels of distribution.

Books Recommended

- 1) Modern Marketing Management (India Context)
by Dr. R. S. Davar.
- 2) The Practical approach to Marketing management
by Stepheu Morse.
- 3) Marketing management in Indian perspective.
by S. M. Jha & L. P. Singh.
- 4) Marketing Management
by S. A. Sherlekar.
- 5) Marketing Management
by Philip Kotler.
- 6) Industrial Marketing
by Ralph Alexander, James Cross & Rochard Hill.
- 7) An Introduction to Marketing -
D. Amarchand and Varadharjan.
- 8) Marketing Research Overview -
S. A. Chunawalla.
- 9) Marketing Management.
C.B.Mamoria, R.K.Suri, Satish Mamoria

2. **ADDITIONAL ENGLISH: Elementary Phonology and Grammar**

A. Objectives:

- i. To familiarize the students with speech sounds and phonetics of English language
- ii. To expose the students to the elementary aspects of morphology and its processes.
- iii. To make the students aware of word-classes, their identification and use.

B. Course Content:

Section – I

- 1. Systems of Language: Phonology, Morphology, Syntax, Semantics, and Pragmatics.
- 2. Phonology:
 - i. Speech mechanism (the organs of speech),
 - ii. The description of speech sounds,
 - iii. Word stress.
- 3. Transcription:
 - i. Transcription of words,
 - ii. Sentence accent and weak forms,
 - iii. Transcription short sentences.
- 4. Use of Dictionary:

Section – II

- 5. Morphology:
 - i. Elementary description of morphemes (bound and free morphemes),
 - ii. Morphemes & Allomorphs
 - iii. Inflectional and derivational prefixes and suffixes,
 - iv. Morphological processes of word formation:
 - a) Major: affixation, compounding and conversion,
 - b) Minor: Reduplication, clipping, blending and acronymy.
- 6. Syntax: Word Classes - Structural and Content words.
- 7. Ambiguity: Semantics and Structural

C. The books recommended:

- 1. Balsubramaniyam, T., A Textbook of English Phonetics for Indian Students.
- 2. Despande L.S.,et. Al.,An Introduction to the Phonology of English and Spoken English, Abhay Prakashan, Nanded.
- 3. Hornby, A.S., Oxford Advanced Learner’s Dictionary.
- 4. Langacker, R.W., Language and Its Structure, Harcourt Brace.
- 5. Christopher & Sandved, An Advanced English Grammar.

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S.Y.B.Com.

Corporate Accounting I

Objective:-

This course enable the students to develop awareness about corporate accounting in conformity with the provisions of companies act.

SECTION-I

Unit 1:-Company Accounts

Issue of shares and debentures

1. Structure of share capital and types of shares.
2. Issue of equity shares at par, premium and discount.
3. Forfeiture of shares and re issue of forfeited equity shares.
4. Issue of Debentures.

Unit 2:-Company Accounts

1. Redemption of Redeemable preference-shares
2. Capitalization of Reserves and profit
3. Buy-Back of Equity shares.
4. Profit prior to Incorporation.

Unit 3:-Company final Accounts

Introduction final Accounts of companies, Form and contents of profit and Loss A/c and Balance sheet in conformity with schedule VI of companies Act. Accounting treatment of common adjustments in Company Final Accounts.

Unit 4:-Accounting Convention Principles and Concepts

a) Entity b) Continuity c) Realisation d) Periodic Matching of cost and revenue e) Measurement f) Conservatism g) Going concerns h) Accrual i) Dual Aspect j) Disclosure.

SECTION-II

Unit 5:-Amalgamation, Absorption and External Reconstruction of companies.

Introduction, Transferor company and Transferee Company- Purchase Consideration, Method of calculations, Methods of Accounting,

Accounting Treatment in the books of all companies

- a) Journal Entries
- b) Ledger Accounts
- c) Balance – sheet.

Unit 6:-Internal Reconstruction of Company

- a) Meaning and provisions of companies Act,1956.
- b) Procedure of Reduction
- c) Accounting procedure and capital Reduction Account.
Journal Entries, Ledger Accounts and Balance sheet after Reconstruction.

Unit 7:-Branch Accounts

Meaning , types of Branches, Dependent Branches only , Debtor System , Stock and Debtor System, Branch Trading and Profit & Loss Account, Goods supplied at cost and invoiced price.

Unit 8:-Departmental Accounts

Introduction – Methods and techniques, Allocation of Expenses Inter – departmental transactions – Provisions for unrealized profit, Preparations of Departmental Trading, Profit and Loss Account and Balance sheet.

Books Recommended:

1. Advanced Accounts:- M.C. Shukla and T.S.Grewal
2. Advanced Accounts:- Hrishikesh Chakrabarty
3. Advanced Accounts:- R.L.Gupta
4. Company Accounts:- Jain and Narang . Kalyani Publishing. co
5. Advanced Accounts:- By Gupta Rupram

**S.Y.B.COM.
PRINCIPLES OF BUSINESS MANAGEMENT
SYLLABUS.**

Objective :- The course familiarizes the students with the basics of principles of management.

SECTION : I**1. MANAGEMENT :-**

- a) Introduction, concept, Nature, process and significance.
- b) Responsibilities of Management.
- c) Functional Areas of Management.
- d) Management as an Art, Science and Profession.
- e) Principles of Management.

2. EVOLUTION OF MANAGEMENT THOUGHT.

- a) Early Management.
- b) Scientific Management.
- c) Administrative Management.
- d) Contribution of Elton Mayo, Chester. Barnard and Peter Drucker.
- e) Indian Management Thought.

3. PLANNING

- a) Concept, Nature, Process, Advantages and limitations.
- b) Planning and forecasting.
 - a) Types of Planning and Types of Plans.
 - b) Components of planning.
 - i) Policies and methods
 - ii) Procedures and Programmes.
 - iii) Strategies and Budgets.

4. ORGANISING

- a) Concept, Nature, process and significance.
 - a) Types of Organisation.
 - b) Authority and Responsibility Relationships
 - c) Delegation of authority.
 - d) Departmentation and divisionalisation.

5. DECISION MAKING.

- a) Concept and Process, types of decisions.
- b) Hierarchy of Decisions.
- c) Model of Decision Making.
- d) Techniques of Decision Making.

SECTION II**6. DIRECTION**

- a) Definitions, Importance, Nature and Principles of direction.
- b) Techniques of direction, components of direction.

7. MOTIVATION

- a) Concept and Importance
- b) Individual Behaviour and Motivation.
- c) Maslow's Need Hierarchy Theory.
- d) Theory X and Theory Y
- e) Carrots and Sticks Approach to Motivation.
- f) Techniques of Motivation.

- g) Money and Motivation.
- h) Motivation and Morale.
- 8. **LEADERSHIP**
 - a) Concept, Leadership styles.
 - b) Theories of Leadership.
 - c) Leadership Effectiveness.
 - d) Leadership qualities.
- 9. **COMMUNICATION AND COORDINATION.**
 - a) Meaning, Nature and Process.
 - b) Importance of Communication in Management.
 - c) Barriers of Communication.
 - d) Principles of effective communication
 - e) Recent modes of Communicatin.
 - f) Meaning, Difinitions, Need and Principles of co-ordination, co-operation, and co-ordination.
- 10. **CONTROL**
 - a) Concept and process.
 - b) Nature and need.
 - c) Principles of effective control system.
 - d) Techniques of control.
- 11. **RECENT TRENDS IN MANAGEMENT.**
 - a) Organisational climate
 - b) Environment awareness
 - c) Management of change.
 - d) Management of crisis.
 - e) Total Quality management.
 - f) Business Ethics.

RECOMMENDED BOOKS

1. Principles and Practice of management - Anutesh Chakrabarty.
2. Principles and Practice of Management - Shyanai Banerjee.
3. Organization and Management - Vasudevan Ghosh.
4. Principles of Business Management - S.A. Sherlekar.
5. Business Administration and Management - Dr. S.C. Saksena.
6. Management - Principles and Practice - Shrinivasan Chunawalla.
7. Business Organization and Management - Bhushan and Tayal.
8. Business Management & Policy - B.M. Wali & Y.B. Yelawar.

S.Y.B.COM. COMMUNICATION SKILLS

SECTION – I

1. **COMMUNICATION PROCESS.**
 - Meaning & importance of business communication.
 - Elements of communication process.
 - Principles of effective communication.
 - Barriers of Effective Communication – Physical, Psychological, Linguistic, Cultural & Mechanical.
2. **BUSINESS COMMUNICATION.**
 - Nature & Scope of business communication & its importance.
 - Methods of communication – written, oral, non-verbal.
 - Use of audio visual & electronic media for business communication.
 - Types of communication in corporate organization – upward, downward, & horizontal communication.
3. **BUSINESS LETTERS.**
 - Meaning & importance of a business letter.
 - Structure & layout of a good business letter.
 - Forms of layout.
 - Essential qualities of a good business letter.
4. **TYPES OF BUSINESS LETTERS.**

Letters of enquiry.
 Replies to the enquiry letters.
 Orders & their fulfillment.
 Trade references & Status enquiry.
 Complaints & the adjustments.
 Collection letters.
 Sales letters.
 Circular letters.

SECTION – II

5. OTHER BUSINESS LETTERS.

Agency Correspondence – Introduction, Firms of agency, Drafting the application for agency, Terms & conditions of agency agreement.
 Job Application Letters – Importance & their functions, Drafting the application & preparing the Resume.

6. MINUTES.

Meaning & contents of Minutes.
 Types of Minutes.
 Drafting of minutes.
 Drafting of Notices, Agenda & Minutes for various types of company meetings of Directors & Shareholders.

7. REPORT WRITING.

Report Writing – Meaning & importance.
 Types of reports – Structure of reports.
 Drafting of reports – Defining the purpose & scope – Determining the audience.
 Collection of data – organizing the material.
 Analysis & interpretation of Data.
 Presentation of Data.
 Writing of reports & its submission to the appropriate authority.
 Study of specimen reports.

8. ART OF LISTENING AND EFFECTIVE SPEAKING.

Principles of good listening.
 Types of listener.
 Listening process.
 Barriers in listening.
 Bad listening habits.
 Guidelines for effective listening.
 Principles of effective oral communication.
 Speech Preparation – guidelines for effective speech – Techniques of effective speech & vocal control.
 Arts of presentation.

RECOMMENDED BOOKS

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|----|--|-------------------------------|
| 1. | Communication - | by C.S.Rayudu. |
| 2. | Business Correspondence & Report Writing - | by R.C. Sharma |
| 3. | Business Communication - | by Rai U.S. & Rai S.M. |
| 4. | Business Communication - | by Keval J.Kumar. |
| 5. | Business Communication - | by H.Balasubrahmanyam |
| 6. | Business Communication - | by Deshkar D.G.,Paralkar S.G. |
| 7. | Communication Today - | by Reuben Ray. |

S.Y.BCOM

MONEY AND FINANCIAL SYSTEMS

Objective-This course exposes the students to the working of money and financial system prevailing in India.

SECTION I

Unit I Money-Basic Concepts

- 1.1 Meaning and Functions of Money
- 1.2 Types of Money –Monetary Standards-Metallic and Paper Currency
- 1.3 Gresham's Law
- 1.4 Money and Near Money
- 1.5 Role of Money in Capitalist, Socialist and Mixed Economy

Unit II Supply of Money

- 2.1 Narrow and Broad definition of money
- 2.2 Alternative Measures of Money Supply in India-their components
- 2.3 Concept of High Powered money [base money] meaning and uses

2.4 Sources of changes in High Powered Money

Unit III Banks and Credit Creation

3.1 Definition of Bank-Functions of Bank

3.2 Role of banking in economic development of India

3.3 Multiple credit creation by banks and limitations to it

3.4 Determination of money supply and total bank credit

3.5 Balance Sheet of a Bank –importance of main assets and liabilities

3.6 Structure of commercial banking system in India

Unit IV Central Bank and Credit Control

4.1 Functions of Central Bank

4.2 Role of Reserve Bank of India in economic development

4.3 Methods of Credit Control-Quantitative and Selective

4.4 Importance and limitations of credit control measures in India

4.5 Objectives of Monetary Policy of Central bank

4.6 Importance and limitations of Monetary policy in India

SECTION II

Unit V Demand for Money and Value of money

5.1 Meaning of Demand for money and Value of money

5.2 Quantity theory of money by Fisher

5.3 Cash Balance Approach

5.4 Keynesian Approach

5.5 Friedman's Restatement of Quantity Theory

Unit VI Money Supply and Inflation

6.1 Meaning and causes of inflation

6.2 Effects of inflation on production, distribution and consumption

6.3 Trade off between unemployment and inflation

6.4 Stagflation

6.5 Measures to control inflation

6.6 Inflation in India and its control

Unit VII Finance and Financial System

7.1 Role of Finance in Economy with special reference to India

7.2 Kinds of Finance

7.3 Components of Financial System-Financial intermediaries, instruments and financial markets

7.4 Financial system in India

Unit VIII Money Market and Capital Market

8.1 Nature and structure of money market

8.2 Features and components of Indian money market

8.3 Defects of Indian money market and measures to correct them

8.4 Structure of Capital Market-institutions and instruments

8.5 Nature of Indian Capital market and Control of capital market

8.6 Foreign Exchange Market in India

Suggested Readings.

1. Chandler L.V. and Goldfeld S. M.:The Economics of Money and Banking ; Harper and Row, New York.
2. Gupta S.B: Monetary Planning of India; S. Chand, New Delhi.
3. Khan M.Y : Indian Financial System- Theory and Practice; Tata McGraw Hill, New Delhi.
4. Reserve Bank of India: Functions and Working.
5. Banking Commission. Report(s).
6. Reserve Bank of India: Bulletins.
7. Reserve Bank of India: Annual Report (s).
8. Report on Currency and Finance.
9. Sengupta A.K. and Agarwal M.K: Money Market Operations in India; Skylark Publications, New Delhi.
10. Vinayakanp N:Banking by 2000 A.D.; Kanishka Publishers, Delhi.
11. Panchmukhi V.R., Rajpuria K.M. and Tandon R: Money and Finance in World Economic Order, Indus Publishing Co, New Delhi.
12. Khubchandani: Practice and law of Banking ; Macmillan India Ltd, New Delhi.
13. Hatler: Bank Investment and Funds Management ; Macmillan India Ltd, New Delhi.
14. Mernill: Financial Planning in the Bank; Macmillan India Ltd, New Delhi.
15. Justin Paul & Padmalatha Suresh: Management of Banking Education and Financial Services, First Impression (2007) Pearson 482, FIE, Fatporganj, Delhi-110 092, INDIA.

1. **SHARE CERTIFICATE AND SHARE WARRANT.**
 - Share Certificate – Definition – Contents – Legal effects of share certificate – procedure for issue of duplicate share certificate.
 - Share warrant – Definition – Conditions of issue – effects of issue of share warrant – issue of duplicate share warrant.
 - Issue of shares to Non – Resident Indians.
 - Distinction between share certificate & share warrant.
2. **MEMBERSHIP OF A COMPANY.**
 - Member & Shareholder.
 - Mode of acquiring membership.
 - Who may become a member?
 - Termination of membership.
 - Rights of members.
 - Nomination by a member.
3. **REGISTER OF MEMBERS.**
 - 3.1 Contents of Register.
 - 3.2 Importance of Register.
 - 3.3 Index of members.
 - 3.4 Place of keeping the Register of members.
 - 3.5 Rights of inspection.
 - 3.6 Closure of Register.
 - 3.7 Rectification of the Register.
 - 3.8 Foreign Register of members.
4. **COMPANY MANAGEMENT.**
 - 4.1 Evolution of the concepts of a Director.
 - 4.2 Qualifications and Disqualifications of Directors.
 - 4.3 Appointment of Directors.
 - 4.4 Remuneration of Directors.
 - 4.5 Rights, Powers & Duties of Directors.
 - 4.6 Retirement of Directors.
 - 4.7 Removal of Director.
 - 4.8 Loans to Directors.
 - 4.9 Legal position of Directors.
 - 4.10 Managerial remuneration & compensation for loss of office.
 - 4.11 Managing Director – Meaning, Definition.
 - 4.12 Appointment of Managing Directors.
 - 4.13 Qualifications & Disqualifications.
 - 4.14 Remuneration of Managing Director.
 - 4.15 Powers & duties of Managing Directors, Compensation for loss of office.
 - 4.16 Whole time Directors – Meaning – Definition – Appointment – Remuneration.

SECTION – II

5. **DIVIDEND, INTEREST AND BONUS SHARES.**
 - 5.1 Determination of Divisible profit & dividend.
 - 5.2 Dividend – Definition, rights of board of directors & provisions.
 - 5.3. Unpaid dividend.
 - 5.4 Interim dividend & final dividend.
 - 5.5 Procedure for distribution of dividend.
 - 5.6 Payment of interest out of capital.
 - 5.7 Interest – Meaning, Distribution between dividend & interest.
 - 5.8 Procedure for issue of bonus shares – SEBI guidelines.
6. **COMPANY MEETINGS (FORMALITIES)**
 - 6.1 Introduction, Meaning & Definition – Objectives of meeting.
 - 6.2 Essential of valid meetings – Proper convening the meeting – Notice of the meeting, Agenda –
 - Quorum & Chairman of the meeting.
 - Proxy – Definition – Legal provisions regarding proxy - Duties of secretary regarding proxies – poll –
voting rights.
 - 6.4 Resolution – Definition – kinds of resolution – Distribution between Motion &
Resolution.
 - 6.5 Minutes – Meaning – Definition – Types of minutes – Contents – Provisions – Inspection of
minutes.

7. COMPANY MEETINGS (MEMBERS)

- 7.1 Introduction.
- 7.2 Importance of Meeting – Types of meetings.
- 7.3 Statutory Meeting – Characteristics – Notice – Objectives – Statutory report – Statutory provisions –
Procedure – Statutory meeting & rights of Share holders – Secretarial duties relating to Statutory meeting.
- 7.4 Annual General Meeting – Meaning & need – period – provisions Notice & objectives of annual general meeting – Business transacted at the annual general meeting – Directors report – Secretarial duties.
- 7.5 Extra – Ordinary General Meeting – Meaning & needs – provisions – rights of convening – procedure – business transacted – secretarial duties.
- 7.6 Class meeting – Meaning & need – period – provisions.

8 COMPANY MEETINGS (DIRECTORS)

- 8.1 Introduction.
- 8.2 Frequency – Notice – Agenda of board meeting.
- 8.3 Quorum for board meeting.
- 8.4 Requisite of valid meeting.
- 8.5 Resolution by circulation.
- 8.6 Voting & minutes of board meeting.
- 8.7 Procedure for convening & conducting board meeting.
- 8.8. Business transacted at board meeting.
- 8.9 Secretarial duties before, during & after the meeting.

RECOMMENDED BOOKS

- 1. Modern Indian Company law – by M.C.Kuchal.
- 2. Company law - by N. D. Kapoor.
- 3. Guide to Companies Act - by Ramaiya.
- 4. Company Law - by Bagriyal.
- 5. Principles of Modern Company Law - by Gower L.C.B.
- 6. Company Law by Singh Avtar

S.Y.B.COM
BANKING AND INSURANCE [PAPER II]

OBJECTIVE- This Course enables the students to know the role of central banking, banking legislations and insurance sector legislations in India.

Unit I Evolution of Central banking

- 1.1 Evolution of central bank in India and abroad
- 1.2 Difference between central bank and ordinary commercial banks
- 1.3 Role of central bank in economic development of a country with special reference to India

Unit II Establishment and Organization of R.B.I.

- 2.1 R.B.I. Act of 1934 and establishment of R.B.I.
- 2.2 Organizational set-up and management of R.B.I.
- 2.3 Various Departments of R.B.I. and their functions

Unit III R.B.I. and Present Currency System in India

- 3.1 Components of money supply and features of Currency System in India
- 3.2 System of Issue of currency or Method of regulating note issue by R.B.I.
- 3.3 Measurement of money supply by R.B.I. according to narrow and broad definitions
- 3.4 Objectives of Monetary Policy of R.B.I. in India

Unit IV Functions of R.B.I.

- 4.1 Functions of R.B.I as a central bank-Ordinary, Regulatory, Developmental and promotional functions
- 4.2 Methods of Quantitative and Selective credit control
- 4.3 Their importance and limitations in India
- 4.4 Importance and limitations of methods of Selective Credit Control .

SECTION II**Unit V Promotional and Developmental Role of R.B.I.**

- 5.1 Role of R.B.I. in agricultural and rural finance
- 5.2 Establishment and Functions of NABARD
- 5.3 Participation of banks in Schemes of Rural Development

- 5.4 R.B.I. and industrial finance
- 5.5 Role of R.B.I. in the establishment of Development Financial Institutions
- 5.6 R.B.I. and non-banking financial institutions

Unit VI R.B.I. and Foreign Exchange Control

- 6.1 Changing role of R.B.I. in exchange control
- 6.2 Current Account and Capital Account Convertibility of Indian Rupee
- 6.3 Foreign Exchange Regulation Act
- 6.4 Foreign Exchange Management Act under New Economic Policy of L.P.G.

Unit VII Banking Regulations in India

- 7.1 Banking Regulation Act of 1949
- 7.2 Deposit Insurance and Credit Guarantee Corporation Act of 1962
- 7.3 Application of these Acts to Cooperative Banks
- 7.4 Nationalization of Banks objectives and achievements of Nationalized banks
- 7.5 R.B.I. Guidelines on Income Recognition and Asset Classification and Provisioning
- 7.6 Banking Sector Reforms in India

Unit VIII Insurance Sector Legislations

- 8.1 Insurance Act of 1938
- 8.2 L.I.C. Act of 1956 and G.I.C. Act of 1972
- 8.3 Fundamentals of Agency Law- procedure of becoming an Agent
- 8.4 Code of Conduct, unfair practices and Cancellation of license
- 8.5 Insurance Regulatory and Development Authority Act of 1999
- 8.6 Insurance Sector Reforms

Suggested Readings

- 1) Banking Law and practice in India - by Tandon.
- 2) Banking Theory and Practice - by K.C. Shekar.
- 3) Money, Banking and International Trade - by M.C. Vaish.
- 4) Banking and Finance - by Dr. Mukund Mahajan.
- 5) Banking and Finance - by Prof. Rita Swamy & Prof. Shrikant Joshi.
- 6) Indian Financial System - M.Y. Khan, Pearson Publication New Delhi - 110092.
- 7) Banking Theory and practice - by Dr. P.K. Shrivastav.
- 8) Development Banking - Issues and Option - by Vasant Desai
- 9) Indian Economy - by Dhar.
- 10) Indian Economy - by Rudhar Datta & Sundram.
- 11) Management of Banking and Financial Services: By Justin Paul & Padmalatha Suresh, Pearson Education, 1st Impression (2007), New Delhi-110 092.

S.Y.B.Com. MARKETING - II SYLLABUS

Objective :- The objective of this course is to enable students learn the fundamentals of personal selling and steps involved in the selling process.

SECTION - I

1. SALESMANSHIP

- a) Origin and Evolution of salesmanship.
- b) Meaning and Definitions.
- c) Scope and Utility.
- d) Salesmanship as an Art or a Science or Profession.
- e) Counter Salesmanship and creative salesmanship

2. PERSONAL SELLING.

- a) Definition, objectives, Role and Functions.
- b) Advantages and limitations.
- c) Personal selling and salesmanship
- d) Types of personal selling.
- e) Classification of salesmen.
- f) Salesmanship and communication process.

3. PROCESS OF SELLING.

- a) Psychology of salesmanship.
- b) Attracting Attention, Awakewing Interest.
- c) Creating Desire, Securing Action.
- d) Prospecting, Pre-approach, Approach
- e) Presentation and Demonstration, Overcoming objections.

f) Closing the sale.

4) SELLING PROMOTION.

- a) Concepts - significance - forms - sales promotion programme
- b) Setting the objectives - sales promotion targets - implementation.
- c) Sales promotion Research and evaluation - sales promotion of industrial products - services and mechanism - promotion in developing countries- Sales promotion strategy.

5) HANDLING DIFFERENT TYPES OF CUSTOMERS.

- a) Argumentative, shy, silents, suspicious.
- b) Impatient, Rude, conceited, Talkative.
- c) Undetermined, pre-determined, Impulsive inquisitive.
- d) Handicapped, Women, Bargain Hunter.
- e) Role of salesman in modern consumer oriented market.

SECTION II

6) SELLING ORGANISATION :

- a) Meaning, need, Importance, objectives
- b) Basic Functions - Administrative, operating and staff.
- c) Types and structure of selling organisation.
- d) Size of selling organisation and factors determining the size of selling organisation.
- e) Qualities and functions of sales manager.

7) ESSENTIALS OF GOOD SALESMAN.

- a) Knowledge of salesman about factors relating to his goods.
- b) Methods of packaging
- c) Transport
- d) Terms and policies of his organisation.
- e) Policies of competitors.
- f) Socio - economic political condition.
- g) Prospects and customers.
- h) Sources of Information.

8) PERSONALITY TRAITS OF SALESMAN. :

- a) Physical Trait - Health, Personality, Voice, Disposition.
- b) Mental Traits - Enthusiasm and cheerfulness Alertness, Self - confidence, Intelligence, wisdom, Aptitude.
- c) Social Traits - general, education, courtesy, Behaviour Manners Tact.
- d) Charactor Traits - efficiency, integrity patience, Ambition, Memory.

9) SELECTION TRAINING AND MOTIVATION OF SALESMAN.

- a) Importance of Proper selection.
- b) Sources of selection - Internal and external.
- c) Comparative Merits and Demerits of sources.
- d) Importance and objectives of Training.
- e) Methods of Training and Instruction.
- f) Meaning, Necessity and methods of motivation.
- g) Financial and Non-Financial Incentives.

RECOMMENDED BOOKS

1. Modern Marketing Management. - Dr. R.S. Davar.
2. Marketing Management in Indian Perspective. - S.M.Jha & L.P. Singh.
3. Marketing Research Dverulew. - S.A. Chunawalla.
4. Marketing Management - S.A. Sherlekar.
5. Marketing Management - Philip Kotler
6. Marketing - Rajan Nayar
7. Theory of Marketing in Underdeveloped Country - J.N.Chaturvedi.
8. An. Introduction to Marketing - Amarchand & B. Varadharajan.

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COST & MANAGEMENT ACCOUNTING PAPER-I

SECTION-I

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

1. Introduction.
 - 1.1. Meaning, Definition of Cost, Costing, Cost Accounting & Cost Accountancy.
 - 1.2. Objectives of Cost Accounting.
 - 1.3. Importance of Cost Accounting.
 - 1.4. Limitations.
 - 1.5. Difference between financial & Cost Accounting.
 - 1.6. Difference between cost Accounting & Management Accounting.
2. A) Study of Basic concepts.
 - A.1. Cost Units - Types of cost units.
 - A.2. Cost Centres - Types of cost centres.
 - B) Elements of Cost.
 - B.1. Material - Labour - Other Expenses.
 - B.2. Classification of cost.
 - B.3. Types of cost.
3. Preparation of Cost Sheets.
 - 1.1. Cost Sheet meaning & purpose.
 - 1.2. Preparation of Cost Sheet.
 - 1.3. Tender, Quotation & Estimate.
 - 1.4. Items excluded from Cost Accounts.

SECTION-II

2. Materials Purchase Procedure.
 - 2.1. Steps in purchase procedure.
 - 2.2. Purchase Documentations.
 - 2.3. Stock Levels.
 - 2.4. Economics Order Quantity.
3. Material store system.
 - 3.1. Types of stores.
 - 3.2. Classification & codification.
 - 3.3. Store lay-out.
 - 3.4. Materials Handling.
 - 3.5. Forms & Documents used in stores.
4. Materials Accounting.
 - 4.1. Pricing of Issues.
 - 4.2. Methods:
 - a) FIFO
 - b) LIFO
 - c) Simple Average
 - d) Weighted Average
5. Material Control.
 - 5.1. Periodic Inventory control.
 - 5.2. Perpetual Inventory system.
 - 5.3. ABC, Analysis.
 - 5.4. Inventory Ratios.

Recommended Books

1. Advanced Cost Accounting - by Jain. Narang.
2. Advanced Cost Accounting. - by B.K.Bhar.
3. Cost & Management Accounting (Problems & Solutions). by P.V.Rathanam.
4. Advanced Cost Accounting. - by N.K.Prasad.
5. Advanced Cost Accounting. - by Lal Sharma Nigam.
6. Advanced Cost & Management Accounting - by Saksena - Vasisbtha.

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BUSINESS ENTREPRENEURSHIP - I**

Objectives : To provide understanding of nature, scope & importance of business environment & entrepreneurship.

SECTION-I

1. **BUSINESS ENVIRONMENT.**
 - 1.1 Meaning, Nature & Scope.
 - 1.2 Environment & economic growth.

- 1.3 Approaches to business environment.
- 1.4 Natural environment.
- 1.5 Technological environment.
- 1.6 Political environment.
- 1.7 Economic environment.
- 1.8 Legal environment.
- 1.9 Social environment.
- 2. PROBLEMS OF GROWTH**
- 2.1 Unemployment
- 2.2 Poverty
- 2.3 Regional imbalance
- 2.4 Social injustice
- 2.5 Inflation
- 2.6 Parallel Economy
- 2.7 Industrial Sickness
- 2.8 Pollution - Types - Sources - Effects and Measures to Control
- 3. INTERNATIONAL ENVIRONMENT**
- 3.1 International Trading Environment.
- 3.2 Overview & Trends in World Trade.
- 3.3 Problems of Developing Countries.
- 3.4 International Economic grouping & Institutions - GATT, WTO, WORLD BANK, IMF.
- 4. SOCIAL RESPONSIBILITY OF BUSINESS.**
- 4.1 Definitions.
- 4.2 Nature of social responsibility of business.
- 4.3 Responsibility towards the shareholder, Investors, Owners, Employees, Government & Society at large.
- 4.4 Social Audit - advantages, problems, methods.
- 4.5 Corporate Governance.
- 4.6 Business Ethics - Need and Advantages.
- 5. FRANCHISING**
- 5.1 Meaning, Definition, Types
- 5.2 Advantages of the Franchisee and Franchisor
- 5.3 Franchise Relationship
- 5.4 Steps in Starting Franchise
- 5.5 Cautions in Franchising
- 5.6 Business Process Outsourcing (BPO)
- SECTION-II**
- 6. ENTREPRENEUR AND ENTREPRENEURSHIP.**
- 6.1 Needs & importance of entrepreneurship.
- 6.2 Problems of unemployment.
- 6.3 Features & qualities of entrepreneur.
- 6.4 Functions of entrepreneur.
- 6.5 Entrepreneurial Motives - David Maclelland's Theory of need for achievement and Kakinada Experiment
- 7. TYPES OF ENTREPRENEURS**
- 7.1 Innovative entrepreneur.
- 7.2 Imitating entrepreneur.
- 7.3 Educated / Uneducated entrepreneur.
- 7.4 Rich / Poor entrepreneur.
- 7.5 Urban /Rural entrepreneur.
- 7.6 Born /Made entrepreneur.
- 7.7 Fabian / Drone entrepreneur.
- 7.8 Agricultural entrepreneur.
- 8. WOMEN ENTREPRENEURS.**
- 8.1 Role of Women in Society.
- 8.2 Growth of Women entrepreneurs.
- 8.3 Areas for Women entrepreneur.
- 8.4 Problems faced by Women entrepreneurs.
- 9. GROUP ENTREPRENEURSHIP.**
- 9.1 Characteristics
- 9.2 Agriculture entrepreneurship - Need, importance & opportunities
- 9.3 Rural entrepreneurship - problems

- 9.4 Self help group & micro enterprises.
- 9.5 Vendoring-types - supplier management
- 9.6 Supply Chain.

10. ENTREPRENEURSHIP IN THE SERVICE INDUSTRY.

- 10.1 Role of service sector in the national economy.
- 10.2 Types of service ventures.
- 10.3 Service industry management.
- 10.4 Success factors in service ventures
- 10.5 Opportunities to service industry in rural and urban areas.

RECOMMENDED BOOKS

- 1. Business Environment - by Francies Kherunilam.
- 2. Environment & Entrepreneur- by B.C.Tandon.
- 3. Business Environment - by Balsubrahmaniyam.
- 4. Entrepreneurship - by Dr. P. C. Shejawalkar.
- 5. Entrepreneurship - by Dr.Prabhakar Deshmukh.
- 6. Business Environment - by Shaikh Saleem.
- 7. Business Environment - by K. Aswathappa.
- 8. A Practical guide to Industrial - by Srivastava S.B.
Entrepreneurs
- 9. Innovation and Entrepreneurship - by Peter F. Drucker

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CORPORATE ACCOUNTING PAPER II

SECTION – I

Objective: To enable the students to develop awareness about corporate Accounting with the provisions of Companies Act.

1. Holding Company Accounts

Meaning of holding company and subsidiary company. Preparation of consolidated balance sheet of holding company with one subsidiary company only. Calculation of pre-acquisition /capital profit/loss, post acquisition / revenue profit/loss, minority interest, cost of control/ goodwill, unrealized profit on unsold stock(stock reserve), inter-company owings (debtors and creditors, bills receivable/bills payable, loans and advances, pre acquisition dividend and current years's dividend.

2. Final Accounts of Banking Company

Definition of bank, legal provisions – main items of income of the bank – main items of expenses of the bank – adjustments regarding rebate on bills discounted, provision for bad and doubtful debts, provision for tax, proposed dividend etc. Preparation of Final Accounts - Form 'A' Balance Sheet, Form 'B' Profit and Loss Account as per revised provisions of Banking Company Regulation Act.

3. Investment Accounts

Introduction – need – investment in securities – cum-interest and ex- interest – transactions of purchase and sales – brokerage and expenses on purchase and sales – entries for interest received – valuation of closing investments by FIFO method and market price method.

4. Liquidation of Joint Stock Company.

Meaning – types – voluntary and compulsory – preparation of liquidator's Final statement of account – classification of creditors –calculation of liquidator's remuneration - payment of interest to debenture holders - payment of preference dividend in arrears – calls on partly paid equity shares, final payment to equity share holders.

SECTION – II

5. Farm Accounting

Meaning – objectives of farm accounting, preparation of farm accounts to ascertain the profit or loss on various farming activities like crop, live-stock, dairy, poultry. Preparation of General Profit and Loss account and Balance Sheet.

6. Single Entry Accounts

Meaning – Merits and demerits of single entry system – ascertainment of profit of a sole trader and partnership firm under –

1. Statement of Affairs method

2. Conversion of single entry into double entry system.

7. Insurance Claims

Meaning – purpose of insurance – parties in insurance – calculation of claims under –

- 1. Loss of stock policy – procedure – average clause – treatment of abnormal stock, under valuation over valuation of stock.

2. Claim for loss of profit policy – meaning – procedure – indemnity period – short sales, indemnity ratio – Gross profit ratio – claim.
3. Comprehensive policy – meaning and journal entries.
8. Interpretation and analysis of financial data.
Meaning – objectives – methods of financial analysis – ratio analysis – objectives and nature of ratio analysis – problems on ratio analysis restricted to the following ratios – gross profit ratio, net profit ratio, operating ratio, stock turnover ratio, current ratio, liquid ratio or acid test ratio.
9. Indian and International Accounting standards – basic concept and notes.

Books Recommended:

6. Advanced Accounts:- M.C. Shukla and T.S.Grewal
7. Advanced Accounts:- Hrishikesh Chakrabarty
8. Advanced Accounts:- R.L.Gupta
9. Company Accounts:- Jain and Narang . Kalyani Publishing. co
10. Advanced Accounts:- By Gupta Rupram

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BUSINESS REGULATORY FRAMEWORK

Objective:- The objective of this course is to provide a brief idea about the frame work of Indian Business Laws.

SECTION – I

UNIT 1.Indian Contract Act 1872.

1. Definition, Nature and Classification of Contracts.
2. Offer and Acceptance
3. Capacities of parties to Contract.
4. Free Consent.
5. Consideration,
6. Legality of object.
7. Agreement declared void.
8. Performance of contract.
9. Discharge of Contract.
10. Remedies for breach of Contract.
11. Quasi contract.

UNIT 2.Special Contracts

1. Contract of Indemnity
2. Contract of Guarantee.
3. Bailment.
4. Pledge.
5. Contract of Agency.

UNIT 3.Sale of Goods Act – 1930.

1. Formation of Contract of Sale.
2. Goods and their classification.
3. Price
4. Conditions and Warranties.
5. Transfer of Property in Goods.
6. Performance of a Contract of Sale.
7. Unpaid Seller and his Rights.
8. Sale by Auction.
9. Hire Purchase Agreement.

SECTION – II

UNIT 4,Negotiable Instruments Act-1881.

1. Definition and features of Negotiable Instrument.
2. Promissory Note, Bill of Exchange, and Cheque.
3. Holder and Holder in due course.
4. Crossing of cheques and its various types.
5. Negotiation.
6. Dishonor and Discharge of Negotiable Instrument

UNIT 5, Consumer Protection Act – 1986,

1. Salient features of the Act,
2. Definition of Consumer, Consumer Dispute.
3. Consumer Dispute Redressal Agencies.

UNIT 6, Foreign Exchange Management Act-2000.

1. Object and features of the Act,
2. Definitions and main provisions,

Books Recommended:

1. Kapoor N.D.: Business Law; Sultan Chand & Sons, New Delhi.
2. Kuchal M.C.: Business Law; Vikas Publishing House, New Delhi.
3. Singh Avtar: The Principles of Mercantile Law; Eastern Book Company, Lucknow.

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AUDITING AND TAXATION**

Objective :- To make students familiar with principles of Auditing and Taxation

SECTION I

Unit - 1 : Income Tax Act, 1961

- i) Scope and Objective of Income Tax.
- ii) Taxation structure in India.
- iii) Definitions.
Income, Person, Assessee, Assessment Year, Previous Year, Agriculture Income, Exempted Income, Residential status of an assessee.
- iv) Concept of capital and Revenue Receipts and expenditure

Unit - 2 : Computation of Taxable Income under the Different Heads of Income

- i) Income from salary :
Salient feature, meaning of salary, Allowances and their taxability – perquisites and their valuation, Profit of lieu of salary – Deductions allowed (Theory and Problems).
- ii) Income from House Property :
Basis of chargeability – Annual value – Deductions allowed (Theory and Problems).

Unit - 3 : Auditing

- 1) Elementary Principles of Auditing – Definitions -Nature- Objectives and Advantages of Auditing, Types of Errors and Frauds – Various classes of Audit.
- 2) Audit Programme – Audit Note Book – Working papers – Internal Check – Internal Audit.
- 3) Checking and Vouching – Verification and valuation of Assets and liabilities.
- 4) Tax Audit.

SECTION – II

Unit - 4 : Taxation

- i) Profits and gains of Business and Profession:
Methods of Accounting –
Deductions expressly allowed and deduction expressly disallowed (Theory and Problems).
- ii) Capital Gains :
Chargeability – Definitions – Cost of improvements – Short Term and Long Term Gains – Deduction
- iii) Income from other sources.
- iv) Service Tax

Unit - 5 : Auditing

- 1) Company Auditor - Qualifications – Disqualification – Appointment – Removal – Right, duties and liabilities.
- 2) Audit Report – Clean and Qualified – Introduction to Auditing of Computerized Accounts – Difference between Audit Report and Audit Certificate.

Suggested Books

- 1) Principles of auditing : B. N. Tondon
- 2) Auditing : Kamal Gupta.
- 3) Auditing : Ghataliya.
- 4) Students guide to Income tax - Dr. Vinod Singhaniya.
- 5) Income tax : Bhawati Prasad.
- 6) Indirect Taxes : V. S. Datey.

Note : Practical problem Area :

- Income from salary
- Income from house property
- Income from business / profession
- Capital gains
- Income from other sources.

T.Y.B.COM BUSINESS ENVIRONMENT

Objectives :- The course aims at developing the ability of the students to understand, to scan the business environment and to analyze the opportunities for undertaking business under uncertain conditions. It also aims at acquainting the students with emerging issues in business at the national and international level in light of the policies of Liberalization, Privatization and Globalization.

SECTION – I

UNIT I – Theoretical framework of Business Environment.

- 1.1 Concept, components, importance and nature of business environment- Internal and external .
- 1.2 Changing dimensions of business environment, techniques of environmental scanning and monitoring.
- 1.3 Indian Business environment.
- 1.4 International business environment – nature , scope and importance.

UNIT II – Economic and Socio – Cultural Environment.

- 2.1 Economic system and business environment in India.
- 2.2 Trends in N.I., P.C.I., saving and investment.
- 2.3 Rate of population growth, Causes and effects of population explosion, structure of population , emerging rural sector in India.
- 2.4 An Overview of industry, trade, money, finance and prices.
- 2.5 Socio-Cultural environment in India, social institutions and groups.
- 2.6 Dualism in Indian society, problems of uneven income distribution.
- 2.7 Emerging rural sector in India and social responsibility of business.
- 2.8 Consumerism in India.
- 2.9 Consumers’ Protection Act.

UNIT III – Problems Related to Growth and Development.

- 3.1 Poverty in India – Nature, causes and effects.
- 3.2 Nature and types of unemployment.
- 3.3 Regional imbalances, causes and effects.
- 3.4 Problems of inflation and parallel economy of black money.
- 3.5 Industrial sickness.

UNIT IV – Industry and Infra – structure in India.

- 4.1 Nature of industrial growth – Phases and pattern of industrialization.
- 4.2 Importance and problems of large-scale industries.
- 4.3 Importance and problems of small – scale and cottage industries, remedies to solve the problems.
- 4.4 Public sector enterprises – Importance, Problems.
- 4.5 Sources of industrial finance and role of Development Banks.
- 4.6 Role of Foreign investment and multi-nationals in industrialization.
- 4.7 Infra – structure development in India – Recent policy to develop infra-structure. – Transport, communication, power and irrigation.

SECTION –II

UNIT V – Critical elements of political Environment, Govt. and Business

- 5.1 Monetary and Fiscal policy, their effects on business environment.
- 5.2 Industrial policy, industrial licensing policy. Review of earlier policies.
- 5.3 Recent Industrial policy of liberalization, privatization and globalization.
- 5.4 Foreign investment policy and changes in it.
- 5.5 FERA and FEMA.
- 5.6 Export – import policy and changes in the composition of foreign trade.

UNIT VI –Planning in India.

- 6.1 Nature of planning in India.
- 6.2 Review of Five Year Plans.
- 6.3 Achievements and failures of planning in India.

6.4 Current Five Year Plan and resource allocation.

6.5 Effects of Planning on Business Environment.

UNIT VII – International Environment.

7.1 International economic and trading environment.

7.2 Trends in World trade and problems of developing countries.

7.3 India's policy regarding foreign aid and foreign trade.

7.4 Chronic problem of deficit in balance of payment of India.

7.5 Present position of balance of payment.

International economic groupings and institutions – GATT, WTO, UNCTAD, World Bank, IMF, GSP, GSTP, Counter trade.

Suggested Readings

1. Bhagwati J and P Desai (1970), India Planning for Industralisation, Oxford University Press, London.
2. Charles peering (1987) Economy and Environment, Cambridge University Press New York.
3. Mehta C S (1999), Environment and Law, RBSA Publishers, New Delhi
4. Krishnan Iyar (1984), Environmental Pollution and the Law, Vedpal Law House, Indore.
5. The Hindu Survey of Environment (Chennai) (Annual Reports)
6. Koli P.A. (2004) Economic Deveolpment and Environment Issues, Serials Publication, New Delhi.
7. Agarwal J.C. and Chowdhary N.K. (1991) Indian economy : Crisis and Reforms Delhi : Shipra.
8. Datta Rudhar and Sundharam K.P.M. (2004) Indian Economy, New Delhi : Sultan Chand
9. Jalan Bimal (1991) India's Economic crisis, New Delhi, Oxford University Press
10. Khan A.Q. (2002) Strategy for foreign Investment Management in 21st Century. Allahabad : Kitab Mahal.
11. Mithami D.M. (2005) The essence of Internal Economics, 1 st Ed. Mumbai, Himalaya Publishing House.
12. Prof. Chidambaram and Prof.V Alagappan (2003) Business Environment, New Delhi. Vilas Publishing House.
13. Shaikh Saleem (2007) (2nd Impression) Pearson Education, Delhi - 110092.
14. Dr.Mukund Mahajan : Indian and Global Economic Development.

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COMPANY LAW AND PRACTICE – III

SECTION – I

1. BORROWING POWERS.

1.1. Introduction

1.2 provisions

1.3 Restrictions on borrowing powers

1.4 Ultra vires the borrowing

1.5 Consequences –

1.6 Security for borrowing – mortgage – hypothecation – fixed charge & floating charge – pledge & mortgage

1.7 Registration of charges.

2) BORROWING METHODS :

2.1 Short term borrowing

2.2 Medium & long term borrowing

2.3 Public deposits

2.4 Issue of debentures – Definition – Characteristics & kinds of debentures – Statutory provisions – Rights & procedure of issue debentures.

2.5 SEBI guidelines relating to issue of debentures.

3) RULE OF MAJORITY

3.1 Concept of rule of majority & exceptions to the rule of supremacy of majority.

3.2 Protection of minority.

3.3 Remedies & rights of minority shareholders

3.4 Oppression – Meaning.

3.5 Mismanagement.

3.6 Who can apply to the court?

3.7 Power of Court.

3.8 Power of Central Government.

4) CORPORATE GOVERNANCE.

4.1 Concept & historical background.

4.2 Composition of board.

4.3 Corporate Governance in Indian context.

4.4 Role of Director board, effectiveness & Development.

4.5 Role of Executive directors.

- 4.6 Code of Effective Corporate Governance.
- 4.7 Principles of morality & business ethics and scope.
- 4.8 Code of conduct for professionals.

SECTION – II

5) FILLING AND FILING DOCUMENTS.

- 5.1 Annual return.
- 5.2 Balance Sheet.
- 5.3 Event based forms – return of allotment – filing of special – register of charges – registration charges.
- 5.4 Registration of satisfaction charges.
- 5.5 Consent to act as director.
- 5.6 Payment of filling fee & additional fee.
- 5.7 Defective forms / Documents.
- 5.8 Condonation of Delay.

6) COMPANY AUDITOR.

- 6.1 Introduction.
- 6.2 Qualifications & disqualifications of a company auditor.
- 6.3 Appointment of an auditor.
- 6.4 Remuneration of an auditor.
- 6.5 Removal of an auditor.
- 6.6 Status of a company auditor.
- 6.7 Rights, Power & liabilities of a company auditor.
- 6.8 The manufacturing & other companies auditor's report.
- 6.9 Special audit.

7) RECONSTRUCTION AND AMALGAMATION

- 7.1 Meaning of Reconstruction & Amalgamation.
- 7.2 Types of Reconstructions – Internal & External.
- 7.3 Methods of Amalgamations.
- 7.4 Disserting Shareholders
- 7.5 Amalgamation in National Interest.
- 7.6 Powers of Central Government.
- 7.7 Preservation of Books& Papers of Amalgamated companies.

8) WINDING UP.

- 8.1 Meaning of Winding up.
- 8.2 Winding up vs. Dissolution.
- 8.3 Modes of winding up :- Winding up by Court – grounds for winding up by the court, who may petition & consequences of winding up order – Official Liquidator – his powers & duties.
- 8.4 Voluntary Winding up :- Grounds for voluntary winding up – consequences of voluntary winding up.
- 8.5 Members voluntary winding up and Creditors voluntary winding up – procedure – powers & duties of liquidator (both types).
- 8.6 Distinction between members and creditors voluntary winding up.
- 8.7 Voluntary winding up under the supervision of the court.

RECOMMENDED BOOKS

- | | | |
|----|------------------------------------|-----------------|
| 1. | Company Law - | by N.D.Kapoor. |
| 2. | Company Law - | by Bagrial. |
| 3. | Guide to Companies Act - | by Ramaiya. |
| 4. | Principles of Modern Company Law - | by Gower L.C.B. |
| 5. | Modern Indian Company Law- | by M.C.Kuchal. |
| 6. | Company Law | by Singh Avtar. |

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BANKING AND INSURANCE –PAPER III

Objectives – This course aims at providing students with an understanding of the structure, organization, and working of financial markets and institutions in India.

SECTION I

UNIT 1- Banking System in India.

- 1.1 — Nature of banking system in India.
- 1.2 – Role of banking in economic development of India.
- 1.3 – Commercial banks in private and public sector.

- 1.4 – Nationalization of commercial banks - factors responsible, performance of nationalized banks and evaluation of banks after nationalization.
- 1.5 – New private commercial banks.
- 1.6 – State Bank of India – objectives and functions.
- 1.7 – Regional Rural Banks.
- 1.8 – Land Development Banks.
- 1.9 – Role of Urban co- operative banks in India.
- 1.10 – Three tier system of co- operative credit in India.
- 1.11 – National Bank for Agriculture and Rural Development (NABARD).

UNIT 2- Banking Sector Reforms.

- 2.1- Reforms in system – Narsimhan Committee Report. (I) (1991)
- 2.2 – Banking and financial sector reforms.
- 2.3- Narsimhan Committee Report (II) (1998)
- 2.4- Latest report on currency and credit.
- 2.5 – Banking Ombudsmen Scheme of 1995.

UNIT 3- Indian Money Market.

- 3.1- Un- organized sector of the Indian money market.
- 3.2- Organized sector of Indian money market.
- 3.3- Characteristics of Indian money market.
- 3.4- Measures to reform and strengthen Indian money market.

UNIT 4 – Indian Capital Market.

- 4.1- Evolution of capital market in India.
- 4.2 Structure and Constituents of Indian capital market.
- 4.3- Stock Exchanges in India – Nature of transaction and speculation.
- 4.4- Major Problems in trading in Indian stock exchanges.
- 4.5- Measures suggested for the reforms of stock exchanges.
- 4.6- Security Exchange Board of India.(SEBI)
- 4.7- Steps taken by SEBI to strengthen Capital Market.

SECTION II

UNIT 5- Development Banking.

- 5.1- Evolution and nature of development banks.
- 5.2- Functions of development banks.
- 5.3- Types of development banks in India and abroad.
- 5.4 – Development Banking for Agriculture, Industry , Housing.

UNIT 6- Non- Banking Financial Intermediaries in India.

- 6.1 – Types of Non.- Banking Financial Intermediaries in India.
- 6.2- Chit Fund, Investment institutions, Mutual Fund and Leasing Companies in India.
- 6.3- NBFIs in public sector – Establishment and nature.
- 6.4- Role and Functions of Industrial Finance Corporation of India, Industrial Credit and Investment Corporation of India and Industrial Development Bank of India.
- 6.5- Role and Functions of Small Industries Development Bank of India and State Finance Corporation.
- 6.6- Unit Trust of India.
- 6.7- Export - Import Bank of India and Export Credit Guarantee Corporation of India.
- 6.8- Housing Development Finance Corporation and National Housing Bank.

UNIT 7- Insurance Sector in India.

- 7.1 – Evolution of Insurance Sector in India.
- 7.2- Role of Life Insurance Corporation and General Insurance Corporation of India.
- 7.3- Investment policy of Life Insurance Corporation and General Insurance Corporation.
- 7.4- Privatization of insurance business in India.
- 7.5- Study of private insurance companies and their products.
- 7.6- Importance of insurance business in agricultural and rural development.
- 7.7- Study of various insurance schemes.
- 7.8- Necessity and method of regulating insurance sector.

Suggested Readings:

- 1) Banking Law and Practice in India (18th Edition) – by Tandan.
- 2) Banking Theory and Practice – by K.C. Shekar.
- 3) Money, Banking & International Trade – by M.C. Vaish.
- 4) Banking & Finance – by Dr. Mukund Mahajan.
- 5) Banking and Finance – by Prof. Rita Swamy & Prof. Shrikant Joshi.
- 6) Indian Financial System –M.Y. Khan.
- 7) Banking Theory & Practice – by DR. P.K. Srivastav.
- 8) Development Banking – Issues & Options – by Vasant Desai.
- 9) Indian Economy by Dr.Dhar

- 10) Indian Economy by Rudhar Datta & Sundaram.
- 11) World Trade and Payment – An Introduction, 9th Edition (2004) Caves, Franker and Jones, Pearson Education, Delhi-110 092.
- 12) Management of Banking and Financial Services – Justin Paud and Padmlatha Suresh (2007), Pearson Education, Delhi-110 092

**T.Y.B.COM.
MARKETING-III**

Objective:- The objective of the course is to acquaint students with the basics of advertising and publicity.

SECTION - I

1. Advertising-

- 1.1 Introduction
- 1.2 Scope of Advertising
- 1.3 Elements of Advertising
- 1.4 Conceptual Frame work and origin
- 1.5 Advertising as a marketing tool and its significance for consumer welfare
- 1.6 Nature and Functions of Advertising
- 1.7 Role of Adverting in Modern Business
- 1.8 Advertising and Marketing Mix
- 1.9 Objectives of Advertising
- 1.10 Economic and Social aspects of Advertising
- 1.11 Benefits - Limitations of Advertising

2. Advertising In Media-

- 2.1 Definition
- 2.2 Classification and Characteristics of different Media-
 - Outdoor Media
 - Direct mail
 - Radio
 - Television
 - Miscellaneous
- 2.3 Selection of Media-Factors affecting selection of a media
- 2.4 Designing Media Plan- Strategic considerations:
 - Market the target consumers
 - The type of the product to be advertised
 - Characteristics of distribution channel
 - Copy formulation
 - Exposure to the market
- 2.5 Media Mix
- 2.6 Availability of Media and Cost of Media
- 2.7 Media scheduling

3. Construction of Advertising Materials

- 3.1 Visualization-Techniques of visualization
- 3.2 Preparation of the copy
- 3.3 Copy thinking
- 3.4 Objectives and essentials of good copy
- 3.5 Types of copy
- 3.6 A-I-D-A Formula (Attention-Interest-Desire-Action)
- 3.7 Illustration-Meaning, Importance, Advantages, Limitations, Essentials of Illustration

4. Advertising Agency, Functions, Selection, Co-ordination

- 4.1 Evolution and History of Advertising Agency- A consultants role- Services and functions of an Advertising Agency
- 4.2 Factors involved in Agency Selection- Co-ordination with the Agency - Changing the agency- Organizational structure - Development of new agency system
- 4.3 Future of advertising agency- Institutional Advertising- Inter-dependence of Institutional and product advantage Image building
- 4.4 Audience segmentation and media - Methods of selecting new clients _ Corporate Advertisement Corporate advertising in India.

SECTION - II

5. Advertisement Lay-out

- 5.1 Meaning and Importance

- 5.2 Components:
 Background - Border
 Caption - Decoration - Heading
 Product - Slogan - Space
 Sub-heading - Text - Message - Trademark
 Balance in Layout - Weight - Movement
- 5.3 The Modernistic Advertisement
6. **Appeals in Advertisement**
 6.1 Meaning and Significance
 6.2 Advertising Message
 6.3 Negative Emotional Approach
 6.4 Fear Appeal and Market Segmentation
 6.5 Positive Emotional Approach
 6.6 Direct and Indirect Appeal
7. **Advertising as a Career**
 7.1 Selecting advertising as a career
 7.2 The Modern Advertiser Educational Training
 7.3 Advantages and Limitations of Advertising as a profession
 7.4 Women in advertising career
 7.5 Internet Advertising
8. **Advertising Budget and Public Relations**
 8.1 Limit on expenditure - Budget a plan - Steps in Advertising Budget making process -
 Budget process methods - Factors to be considered for preparing advertising budget
 8.2 Percentage of sales method - Objectives and Task method - Other methods - Competitive Parity method
 8.3 Incremental concept - Adminstrating the budget.

RECOMMENDED BOOKS

1. Navin Mathur : Press Advertising (Himalaya Publishing House)
2. M. Satyanarayan : Salesmanship - Sales Management & Advertising
3. S.A. Chunawala & K.C. Sethia : Foundation of Advertising - Theory & Practice
4. G.P. Palekar & R.A. Haredia : Advertising
5. Peter Chandan : Advertising & Publicity
6. Harry Walkar Hepner : Modern Advertising - Practice & Principles

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COST AND MANAGEMENT ACCOUNTING – II

SECTION – I

Objective: To acquaint the student with treatment of Labour overheads & methods of costing.

1. Labour

- 1) Importance of labour – Classification of labour cost – Distinction between direct labour & indirect labour cost – Labour turnover – Meaning – Causes – methods of calculating labour turnover rate - Labour turnover cost and its treatment.
 - 2) Time Keeping: - Meaning & Objectives – Methods of time - keeping Manual & Mechanical Methods.
 - 3) Time – Booking: - Meaning & Objectives – Methods of time – Booking – Time sheet – Job tickets/ cards. Labour cost cards.
2. **Labour Remuneration:** - Meaning of “Remuneration”, - Features of sound wage plan – methods of wage payment – Basic methods-Time wage system – Piece- rate system-Taylor’s differential piece rate system – Bonus plans – Halsey plan – Rowan Plan – Emerson’s Efficiency plan-distinction between Halsey and Rowan plan.

3. Overheads:

- A. Meaning & definition – Classification – functional, element wise, behavior wise, nature wise and control wise –purpose of classification.
- B. Allocation and apportionment of overheads – meaning of allocation and apportionment – principles to be followed – bases of apportionment – primary and secondary distribution – distinction between allocation and apportionment – Reapportionment of overheads – bases for reapportionment of overheads – methods of reapportionment – non reciprocal – repeated distribution method-simultaneous equation method.
- C. Absorption of overheads – meaning – absorption rates – objectives – under absorption and over absorption of overheads – methods – labour hour rate, machine hour rate etc.

4. Special points:-

1. Overtime – meaning – normal and abnormal overtime-accounting treatment.
2. Idle time – meaning – normal and abnormal idle time and its accounting treatment.
3. Incentives – monetary and non monetary incentives.

SECTION II METHODS OF COSTING

5. Job costing : meaning and features of job costing – procedure for job costing – merits and demerits of job costing – job-cost-sheet preparation.
6. Contract Costing :- meaning and features of contract costing – preparation of contract account – calculation of profit from completed contract and incompleting contract - cost plus contract – escalation clause.
7. Process Costing: - meaning and features of process costing – simple process account – process account with normal loss, Abnormal loss & abnormal gain – accounting treatment of the same.
8. Operating Costing :- meaning and features of operating costing – cost – classification and simple and composite cost units – preparation of cost sheet for passenger transport and goods transports – cost sheet for canteen and power industries.

Suggested Books

- 1) Advanced Cost Accounting : Jain - Narang.
- 2) Advanced Cost Accounting : B. K. Bhar.
- 3) Advanced Cost & Management Accounting : Saksena Vaishtha
- 4) Cost & Management Accounting : problems & Solutions P. V. Rathanam.
- 5) Advanced Cost Accounting : N. K. Prasad.
- 6) Advanced Costing & Management Accountancy by Prof. Subhash Jagtap.
- 7) Advanced Cost Accounting : Sharma Nigam.
- 8) Cost Accounting : Wheldon.
- 9) Journal of I. C. W. A. The Management Accountant.
- 10) Cost Accounting : A Management Emphasis - Horngreen.

T. Y. B. COM. COST & MANAGEMENT ACCOUNTING

PAPER – III

Objective : To acquaint the students with the application of cost accounting techniques as well as with recent trends in cost accounting.

SECTION - I

Cost Accounting Techniques

1. **A) Marginal Costing.**
 Marginal Costs and Marginal Costing - Meaning - objectives, uses - Limitations.
 Difference between Absorption costing & Marginal costing.
 Key Factor analysis.
 Concept of differential Costs.
- B) Break Even Analysis.**
 Cost volume profit analysis, simple Break Even charts, Multiple Break Even charts Profit Volume Graph.
 Calculation of Break Even Point by Mathematical Methods.
 Applications of BEP analysis.
2. **Budgets and Budgetary Control.**
 Introduction.
 Pre-requisites of Budgeting systems.
 Classification of Budgets -
 Functional Budgets – Purchase Budget, Production Budget, Sales Budget, Cash Budget.
 Fixed and Flexible Budgets.
 Zero Base Budgeting.
 Performance Report - Performance Budgeting.
3. **Responsibility Accounting.**

Concept - Meaning - Objectives etc.

4. Cost Audit.

Nature, object and scope.
 Advantages of cost Audit
 Cost audit procedure, list of records and procedure
 Preparation of cost audit programme
 Cost Audit Report & Cost Audit Records rules.

SECTION II

5. Standard Costing.

Concept of standard cost.
 types of standard cost..
 Setting of Standard Cost.
 Advantages & Limitations of Standard Costing.
 Calculation and analysis of material &
 Labour, variances.
 Reporting of Variances.

6. Uniform costing.

Meaning - objectives & Advantages of uniform costing.
 Requirements of uniform costing.
 Systems - Limitations of uniform costing system.

7. Inter firm comparison

Objectives of Interfirm comparison.
 Requirements & Methodology of Inter firm comparison.
 Limitations of Interfirm Comparison.

8. Recent developments in Cost Accounting.

Activity Base Costing.
 Life cycle costing.
 Target Costing.
 Strategic Cost management.
 Cost Accounting in Service Sector like Banking, Insurance Sector etc.

Suggested Books

- 1) Advanced Cost Accounting : Jain - Narang.
- 2) Advanced Cost Accounting : B. K. Bhar.
- 3) Advanced Cost & Management Accounting : Saksena Vaishtha
- 4) Cost & Management Accounting : problems & Solutions P. V. Rathanam.
- 5) Advanced Cost Accounting : N. K. Prasad.
- 6) Advanced Costing & Management Accountancy by Prof. Subhash Jagtap.
- 7) Advanced Cost Accounting : Sharma Nigam.
- 8) Cost Accounting : Wheldon.
- 9) Journal of I. C. W. A. The Management Accountant.
- 10) Cost Accounting : A Management Emphasis - Horngreen.

T.Y.B.Com.
BUSINESS ENTREPRENEURSHIP II
SYLLABUS

OBJECTIVES:- To acquaint the students with promotional aspects of Business unit and its problems and concept of privatization, Globalization and Multinational corporations.

SECTION- I

1. PROMOTIONAL ASPECT.

Project- Identification of opportunity, Market survey, collection and analysis of data, comparative study of project, Bankable project report, cash flow statement, Break even chart, Documentation, Registration & licensing, consultancy, suitable form of organization.

2. SSI UNITS:-

Government schemes, nature of financing, seed capital scheme, ploughing back of profits, bank finance, state finance corporation, Maharashtra Industrial Development Corporations, Western Maharashtra Development Corporation, Decisions regarding location, scale of production, Technology, Purchase, Marketing, Public Relations.

3. OPERATIONAL ASPECTS:-

Definition of a small scale industry, Economics of scale of operation, Break even characteristics.

4. PRIVATIZATIONS AND GLOBALIZATION**Privatization:-**

Expansion of public sector, its defects, Reactions, Ways of Privatization, obstacles, Benefits, Privatization in India.

Globalization:-

Why go international? International strategy, Globalization of Indian Business.

SECTION- II**5. PROBLEMS OF SMALLS ENTREPRENEURIAL UNITS.:-**

Problems at promotional stage, Problems at survival stage, Problem at Development stage, Survival of small Business unit, Competition between small and large unit, Bureacracy scarcity of resources, Management of change, changing policies of Government, Management of time, Decisions in uncertainty, Malpractices and resistance, Appropriate technology, Inflation, Inadequate support.

6. PROBLEMS OF SMALL SCALE INDUSTRY:-

Production, Marketing, Finance, Personal, Public Relation, Purchasing and storing.

7. SICKNESS A SMALL SCALE UNITS.

Introduction, Causes, symptoms, Remedies.

8. MULTINATIONAL CORPORATIONS:-

Definition and meaning, Dominance of MNCs, MNCs and International trade merits of MNCs, Demerits, Perspectives, Code of conduct, Multinationals in India.

RECOMMENDED BOOK

1. Peter F. Drucker - Innovation and Entrepreneurship. - U.B.S. publisher ltd., New Delhi.
2. Agarwal Vinod K - Initiative, Enterprise and Economic - Choices in India.
3. Mishra P.N. - Development Bank and the new entrepreneurship.
4. Srivasatava S.B. - A Practical guide to Industrial Entrepreneurship -
5. T.Venkateshwara Rao, Udia Pareck - Developing Entrepreneurship (Indian Institute of management Ahmedabad)
6. Sharma R.A. Entrepreneurial change in Indian Industry. (Published by sterling Publishers Pvt. Ltd. New Delhi)
7. Vasant Desai - Dynamics of Entrepreneurial Development and management (Himalaya publishing House.)

T.Y.B.COM.**BUSINESS ENTREPRENEURSHIP – III**

Objective : To acquaint the student with development & growth of Entrepreneurship skills.

SECTION – I.**1. ORGANIZATIONAL BEHAVIOUR :**

Organization – Meaning, Definitions, Goals, Approaches.
Organizational Behaviour – Meaning, Definitions, Scope.
Historical roots to Organizational Behaviour.
Organizational Behaviour Model.

2. INDIVIDUAL BEHAVIOUR AND PERSONALITY.

Determinants of Individual Behavior – Biographical characteristics, ability, learning & personality.
Personality : meaning, definitions, determinants of personality.
Theories of personality.
Personality development.
Emotional intelligence.
Entrepreneurial Personality.

3. INNOVATION.

Meaning.
Schumpeter & Innovation.
Sources of Innovation.

- Principles of Innovation.
Do's & Don't's of Innovation.
4. **LEADERSHIP.**
Meaning & Definitions.
Distinction between – Manager & Leader.
Leadership Theories – Traits Theory.
Behavioural Theory – The Managerial Grid.
Contingency Theory – Situational Theory, Path & Goal Theory.
Transactional Vs Transformational leadership.
Indian Industrial leadership & challenges of new scenario.
5. **TEAM BUILDING.**
Team Meaning & Definitions.
Types of Team.
Team players.
Team Vs Group.
Creating high performance team.
Managing team.
- SECTION – II**
6. **STRESS AND CONFLICT MANAGEMENT.**
Stress – Meaning & Definitions.
Sources & Consequences of stress.
Stress Management – personal & organizational approach.
Conflict Management – Meaning & Nature of conflict.
Causes of Conflicts.
Conflict Management.
7. **MOTIVATION.**
Motivation at work place, Meaning & Definitions.
Early theories of Motivation (in brief) – Hierarchy of need theory, Theory X & Theory Y, Hygiene Theory.
Contemporary Theories of Motivation – Existence, Relatedness & Growth (ERF) Theory.
Goal setting Theory.
Expectancy Theory.
Job enrichment, job rotation, Management of Objectives (MBO)
Employee involvement program.
8. **ORGANIZATIONAL CHANGE AND DEVELOPMENT.**
Meaning & Definitions.
Causes of change.
A change Model.
Resistance to change.
Strategies of change & development.
9. **BARRIERS TO ENTREPRENEURSHIP DEVELOPMENT.**
Barriers – Social, Cultural, Educational, Political, Economical etc.
Measures for entrepreneurship Development in India.
Challenges of Globalization.
Features of Globalisation.
Entrepreneurial Development in India.
10. **STUDY OF BIOGRAPHIES OF ENTREPRENEURS.**
B.G.Shirke.
Narayan Murthi.
Rahul Bajaj.
Anuradha Desai.
Walchand Hirachand

RECOMMENDED BOOKS

1. Innovation & Entrepreneurship - by Peter F. Drucker.
2. Dynamic of Entrepreneurial Development is Management - by Vasant Desai.
3. Business Environment - by Francis Cherunilam.
4. Entrepreneurial Change in Indian Industry - by R.A. Sharma.
5. Entrepreneurship & Economic Development - by Peter Killby.
6. Entrepreneurship - by Dr. P.C. Shejwalkar
7. Environment & Entrepreneur - by B.C. Tandon.
8. Entrepreneurship - by Dr. Prabhakar Deshmukh.

