

S.Y. B.Com.
Compulsory Paper
Subject Name -: Business Communication.
Course Code -: 201.

Objectives of the Course:

1. **To understand the concept, process and importance of communication.**
2. **To develop awareness regarding new trends in business communication.**
3. **To provide knowledge of various media of communication.**
4. **To develop business communication skills through the application and exercises.**

Medium of Instruction : English

Unit No.	TERM: I	Periods
1	Introduction of Business Communication: Introduction, Meaning, Definition, Features, Process of Communication, Principles, Importance, Barriers to Communication & Remedies.	12
2	Methods and Channels of Communication: Methods of Communication-Merits and Demerits&Channels of Communication in the Organisation and their Types, Merits & Demerits	10
3	Soft Skills: Meaning, Definition, Importance of Soft Skills Elements of Soft Skills: 1) Grooming Manners and Etiquettes 2) Effective Speaking 3) Interview Skills 4) Listening 5) Group Discussion 6) Oral Presentation	16
4	Business Letters: Meaning, Importance, Qualities or Essentials, Physical Appearance, and Layout of Business Letter	10
	Total Periods	48
	TERM: II	
5	Types and Drafting of Business Letters: 1) Enquiry Letters 2) Replies to Enquiry Letters 3) Order Letters 4) Credit and Status Enquiries 5) Sales Letters 6) Complaint Letters 7) Collection Letters 8) Circular Letters	16

6	Job Application Letters: Meaning, Types & Drafting of Job Application Letters, Bio-Data/Resume	08
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	/Curriculum Vitae	
7	Internal and other Correspondence: 1) Office Memo (Memorandums) 2) Office Orders 3) Office Circulars 4) Form Memos or Letters 5) Press Releases	12
8	New Technologies in Business Communication: Internet: Email, Websites, Electronic Clearance System, Writing a Blog Social Media Network: Twitter, Facebook, LinkedIn, YouTube, Cellular Phone, WhatsApp Voice Mail Short Messaging Services Video Conferencing Mobile	12
	Total Periods	48

S.Y. B.Com.
Compulsory Paper
Subject Name -: Corporate Accounting
Course Code -: 202

Objectives:-

To enable the students to develop awareness about Corporate Accounting in conformity with the provisions of Companies Act and Accounting as per Indian Accounting Standards.

1. **To make aware the students about the conceptual aspect of corporate accounting**
2. **To enable the students to develop skills for Computerized Accounting**
3. **To enable the students to develop skills about accounting standards**

Term – I

Unit	Topic and Contents	No. of Lectures
1.	Accounting Standards:- Detailed Study of Accounting Standards 5, 6, 10, 14, 21 with Practical Examples numerical case studies, Application nature.	08
2.	Company Final Accounts:- Preparation of Final Accounts- Forms and contents as per Provisions of Companies Act (As Amendment upto the beginning of the relevant academic year) As per Revised Schedule- VI	14
3.	Company Liquidation Accounts:- Meaning of Liquidation- Modes of winding up – (a) Preparation of Liquidator final statement of Account (b) Preparation of Statement of Affairs and Deficiency Account.	12

Y. B.Com.
Compulsory Paper
Subject Name -: Business Economics (Macro)
Course Code -: 203

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1. The objective of the course is to familiarize the students the basic concept of Macro Economics and application.
2. To Study the behavior of the economy as a whole.
3. To Study the relationship among broad aggregates.
4. To apply economic reasoning to problems of the economy.

Term – I		
Sr. No	Topic	No. of Lectures
UNIT- 1	<u>Basic Concepts of macro Economics</u> 1.1 Meaning of Macro Economics 1.2 Nature and Scope of Macro Economics 1.3 Significance and limitations of Macro Economics 1.4 Difference between Micro and Macro Economics	08
UNIT- 2	<u>National Income</u> 2.1 Meaning & Importance of National Income 2.2 Concept - a) Gross National Product (GNP) b) Net National Product (NNP) c) Income at Factor cost or National Income at Factor Prices d) Per Capita Income e) Personal Income (PI) f) Disposable Income(DI) 2.3 Measurement of National Income – Circular Flow of Income- Two sector model 2.4 Difficulties in Measurement of National Income	14
UNIT- 3	<u>Money</u> 3.1 Meaning and functions of Money 3.2 Demand for Money – Classical and Keynesian Approach 3.3 Supply of Money a) Role of Central Bank – Credit Control- Quantitative and Qualitative b) Reserve Bank of India's New Money Measures 3.4 Role of Commercial Banks – Process of Multiple Credit Creation and its limitations	12

UNIT- 4	<p style="text-align: center;">Value of Money</p> <p>4.1 Meaning & Concept of Value of Money</p> <p>4.2 Quantity Theory of Money</p> <p>4.3 Cash Balance approach – Cambridge Equation - Pigou, Marshall, Keynes</p> <p>4.4 Milton Friedman's Approach</p> <p>4.5 Difference between Quantity Theory and Cash Balance Approach</p>	14
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	Theory	
	Term - II	
UNIT- 5	<u>Inflation and Deflation</u> 5.1 Inflation and Deflation – Meaning, Causes and effects 5.2 Demand Pull and cost Push inflation 5.3 Inflationary Gap 5.4 Philips Curve – Supply side Economics 5.5 Stagflation	10
UNIT- 6	<u>Trade Cycle -</u> 6.1 Meaning, Definition and features of Trade Cycle 6.2 Phases of Trade Cycle 6.3 Policy for control of Trade Cycle – Monetary and Fiscal Measures	12
UNIT- 7	<u>Theories of Output and Employment</u> 7.1 Classical Theories of Employment – Says , Pigoue , Fisher 7.2 Keynesian Criticism on Classical Theories of Employment 7.3 Keynesian Theory of Employment	12
UNIT-8	<u>Public Finance</u> 8.1 Meaning, Nature and Scope of Public Finance 8.2 Principle of Maximum Social advantage-Dr. Dalton's Approach 8.3 Public Revenue and Expenditure 8.4 Types of Taxation 8.5 Principles of Taxation 8.6 Effects of Taxation 8.7 Causes of increasing Public Expenditure	14

S.Y. B.Com.
Compulry Paper
Subject Name :-

Business Management Course Code :-
204

Objective:

1. To provide basic knowledge & understanding about business management concept.
2. To provide an understanding about various functions of management.

UNIT NO	CHAPTER	PERIODS
	TERM-I	
Unit –I	OVERVIEW OF MANAGEMENT Meaning, Definition, Management: Is it Science, Art or profession? Characteristics of Professional Management. The need of Management Study. Process of Management, Level Of Management, Managerial Skills, Challenges before management , Brief Review of Management Thought with reference to FW Taylor & Henry Fayol	12

Unit –II	PLANNING & DECISION MAKING. Planning-Meaning, Definition, Nature, Importance, Forms, Types Of Planning, Steps in Planning, Limitations Of Planning. Forecasting-Meaning & Techniques. Decision Making- Meaning, Types Of Decisions & Steps In Decision Making.	12
Unit III	ORGANIZATION & STAFFING Meaning, Process & Principles, Departmentalization, Organization Structure, Authority and Responsibility, Delegation of authority, Difficulties in delegation of Authority, Centralization verses Decentralization, Team Work. Staffing-Meaning, Need & Importance of Staffing, Recruitment-Sources and Methods of Recruitment.	12
Unit IV	DIRECTION & COMMUNICATION Direction- Meaning, Elements, Principles, Techniques & importance.. Communication-Meaning, Types, Process of Communication & importance of effective Communication. Barriers to Communication.	12
	Total	48
	TERM-II	
UNIT-V	MOTIVATION Meaning, importance, Theories of motivation, Maslow's Need Hierarchy Theory, Herzberg's Two factors Theory, Douglas Mc Gregor's Theory of X & Y & Ouchi's Theory Z. McClelland's Theory.	12
UNIT-VI	LEADERSHIP Meaning, Importance, Qualities & Functions of a Leader, Leadership Styles for Effective Management .Contribution of Mahatma Gandhi, Dr. Babasaheb Ambedkar & Pandit Jawaharlal Neharu	12
Unit- VII	CO-ORDINATION AND CONTROL Meaning and Need , Techniques of establishing Co-ordination, difficulties in establishing co-ordination, Control-Need, steps in the process of control & Techniques.	12
Unit-VIII	RECENT TRENDS IN BUSINESS MANAGEMENT Business Ethics, Corporate Social Responsibility, Corporate Governance, Disaster Management, Management of Change	12
	Total	48

S.Y. B.Com.
Compulsory Paper
Subject Name -: Elements of Company Law.
Course Code -: 205

Objectives:

- 1) To impart students with the knowledge of fundamentals of Company Law.
- 2) To update the knowledge of provisions of the Companies Act of 2013.
- 3) To apprise the students of new concepts involving in company law regime.
- 4) To acquaint the students with the duties and responsibilities of Key Managerial Personnel.
- 5) To impart students the provisions and procedures under company law.

	Term – I	
Sr. No.	Topic	Lectures
Unit 1	Introduction to the New Act & Concept of Companies: 1.1. Background and Salient Features of the Act of 2013, Overview of the changes introduced by the Act of 2013; 1.2. Nature and types of Companies, Definitions and important features of a Company- Distinction between a company and a partnership - Lifting or Piercing the Corporate Veil 1.3. Types of Companies based on various criteria including one man company, dormant company, sick and small company, associate company. 1.4. Distinction between private and public company (Advantages, Disadvantages and privileges of both the companies) - Conversion of a private company into a public company - Conversion of a public company into a private company.	13
Unit 2	Formation and Incorporation of a Company: 2.1. Stages in the Formation and Incorporation. 2.1.1. Promotion: Meaning of the term ‘Promoter’ / Promoter Group - Legal Position of Promoters, Pre-incorporation contracts. 2.1.2. Registration/ Incorporation of a company : - Procedure, Documents to be filed with ROC. Certificate of Incorporation- Effects of Certificate of Registration. 2.1.3. Floatation/ Raising of capital. 2.1.4. Commencement of business.	8
Unit 3	Documents relating to Incorporation and Raising of Capital: 3.1 Memorandum of Association: Meaning and importance- Form and contents- Alteration of memorandum. 3.2 Articles of Association: Meaning- Relationship of and distinction between Memorandum of association and Articles of association- Contents and form of Articles- Alteration of articles- Doctrine of constructive notice- Doctrine of Indoor Management. 3.3 Prospectus: Meaning and Definition- Contents- Abridged form of	07
	prospectus- Statutory requirements in relation to prospectus- Deemed prospectus- Shelf prospectus - Statement in lieu of prospectus- Mis-statement in a prospectus and Liabilities for Mis-statement.	

Unit 4	Capital of the Company 4.1 Various Modes for Raising of Share Capital including private placement, public issue, rights issue, bonus shares. 4.2 ESOS, Sweat Equity Shares, Buy-back of shares. 4.3 Allotment of Shares: Meaning- - Statutory provisions for allotment, improper and irregular allotment- Consequences of irregular allotment. 4.4 Calls On Shares: Meaning- Requisites of a valid call, Calls in advance 4.5 Share Certificates: Meaning, Provisions regarding issue of share certificates - Duplicate Share Certificate. 4.6 Share Capital – Meaning, Structure (Kinds) – Concept of Securities – Definition, Nature and Kinds of Shares.	14
Unit 5	Forfeiture, Surrender & Transfer of Shares 5.1 Forfeiture and Surrender of Shares: Meaning of forfeiture of shares: - Conditions/Rules of valid forfeiture- Effect of forfeiture- Re-issue of forfeited shares- Annulment of forfeiture- 5.2 Surrender of shares 5.3 Transfer and transmission of shares - meaning and procedure distinction between transfer and transmission 5.4 Nomination of shares	6
	Term – II	
Sr. No.	TOPIC	Lectures
Unit 6	E-Governance and E-Filing: 6.1 Introduction- Meaning of E-Governance 6.2 Advantages of E-Governance, 6.3 Basic understanding of MCA Portal 6.4 E-filing (Ss. 397 to 402), DIN-Directors Identification Number (Ss. 153-159)	06
Unit 7	Management of Company: 7.1 Board of Directors: Definition, Powers, Restrictions, Prohibition on Board. (Ss. 179 to 183) 7.2 Director: Meaning and Legal position of directors. 7.3 Types of Directors – Types including Executive, Non-Executive, Independent, Additional, Alternate, Interested, Nominee Director, Related Party Transactions (Ss. 188) 7.4 Appointment of Directors, Qualifications and Disqualifications. 7.5 Powers, Duties, Liabilities of Directors, Remedies for Breach of Duties. 7.6 Loans to Directors (S. 185), Remuneration of Directors	10
Unit 8	Key Managerial Personnel (KMP) 8.1 Meaning, Definition and Appointments of Managing Director,	10

	<p>Whole Time Director, Manager, Company Secretary</p> <p>Term of office/ Tenure of appointment, Remuneration –</p> <p>8.2 Distinction between Managing Director, Manager and Whole Time Director - Role (Powers, Functions of above KMP)</p> <p>8.3 Corporate Social Responsibility (CSR) [U/S 135] – Concept who is Accountable, CSR Committee, Activities under CSR,</p> <p>8.4 Role of Board of Directors.</p> <p>8.5 Prevention of Oppression and Mismanagement (Ss. 241 to 246)</p>	
Unit 9	<p>Company Meetings:</p> <p>9.1 Board Meeting – Meaning and Kinds</p> <p>9.2 Conduct of Meetings - Formalities of valid meeting [Provisions regarding agenda, notice, quorum, proxies, voting, resolutions (procedure and kinds) minutes, filing of resolutions, Virtual Meeting]</p> <p>9.3 Meeting of Share Holders</p> <p>General Body Meetings, Types of Meetings</p> <p>A. Annual General Meeting (AGM), Ss. 96 to 99</p> <p>B. Extraordinary General Meeting (EOGM) – S. 100</p> <p>9.4 Provisions regarding convening, constitution, conducting of General Meetings contained in Ss. 101 to 114</p>	12
Unit 10	<p>10.1 Revival and Re-habilitation of Sick Companies (S. 253-269)</p> <p>10.2 Compromises, Arrangements and Amalgamation: Concept and Purposes of Compromises, Arrangements, Amalgamation, Reconstruction – Fine distinction between these terms.:</p> <p>10.3 Winding –up: Meaning of winding-up, Dissolution of company, Conceptual understanding of winding-up by the Tribunal, Compulsory winding-up, Members’ voluntary winding-up, Creditors’ voluntary winding-up</p>	10

S.Y. B.Com.

Banking & Finance Special Paper I

Subject Name -: Indian Banking System - I

Course Code -: 206 – B.

Objectives:

- 1. To create the awareness among the students of Indian banking system.**
- 2. To enables students to understand the reforms and other developments in the Indian Banking**
- 3. To provide students insight into the functions and role of Reserve Bank of India.**

Term – I		
Sr. No	Topic	No. of Lectures

UNIT 1	Structure and Role of Indian Banking System: Structure of Indian Banking System Central bank - Commercial banks - Cooperative banks – Developmental Banks- Regional Rural Banks - Local Area Banks Difference between scheduled and non scheduled bank Role of banking system in the economic growth and development	12
UNIT 2	Private sector banks: A) Private sector banks in India: Their progress and performance after Banking Sector Reforms B) Foreign banks in India: Their problems and prospects of Foreign Banks Regulation of Foreign banks in India	12
UNIT 3	Nationalized banks: Social control over banks, Nationalization of banks - Arguments for and against nationalization, Objectives of nationalization, Progress of nationalized banks pertaining to branch expansion, deposit mobilization, credit development and priority sector lending: Lead Bank Scheme,	12
UNIT 4	State Bank of India Evolution of State Bank of India, organization and management of State Bank of India, Subsidiary Banks to State Bank of India. Role of State Bank of India : As an agent of the RBI, as a commercial bank, its role in industrial finance, in foreign exchange business, in agricultural finance and rural development, and in assisting weaker Sections of the Society Merger of SBI Subsidiaries.	12
	Total Period	48
	Term II	
UNIT 5	Regional Rural Banks and National Bank for Agricultural and Rural Development (NABARD) : A) Reasons for establishment of Regional Rural Banks (RRBs), Meaning of RRBs, Difference between RRBs and Commercial banks, Objectives of RRBs, Organization and Management of RRBs, Functions of RRBs, Progress, performance and problems of RRBs, Consolidation of RRB`s B) National Bank for Agricultural and Rural Development (NABARD): Objectives, Functions and Performance	12
UNIT 6	Cooperative Credit System :	12
	A) Principles of cooperation, Evolution of cooperative credit system. Meaning, objectives, organization, functions, progress and problems of: 1. Primary Agricultural Cooperative Credit societies, 2. District Central Cooperative banks, 3. State Cooperative Banks B) Urban Cooperative Credit Societies C) Urban Cooperative Banks	

UNIT 7	<p align="center">Reserve Bank of India (RBI) :</p> <p>Evolution of the Reserve Bank of India, Organization and Management of the RBI</p> <p>A) Functions of the RBI:</p> <p align="center">Issue and Management of currency Banker to the government Bankers' bank: lender of the last resort, central clearance Supervision of banking system, controller of credit-Qualitative and Quantitative methods of credit control, Custodian of foreign exchange reserves Collections and furnishing of credit information Agricultural finance, Export finance, Industrial finance</p> <p>B) Changing role of RBI: Promotional role, Development role & Super regulation work.</p>	12
UNIT 8	<p align="center">Banking Sector Reforms:</p> <p align="center">Rationale and objectives of reforms, Problems of nationalized banks</p> <p>A) Recommendations of the Narasimham Committee (I)</p> <p align="center">Reforms of the committee pertaining to- Deregulation of interest rate, CRR (Cash Reserve Ratio), SLR (Statutory Liquidity Ratio), CD Ratio- Credit Deposit Ratio Interest rate structure, Directed credit programme, Income recognition, Asset classification, Capital adequacy norms, Provisioning, Redefining of the NPAs Management of Non Performing Assets (NPAs), Debt Recovery Tribunals,</p> <p>B) Recommendations of the Narasimham Committee (II)</p> <p align="center">Consolidation of banking system, Directed credit programme, Revision in the Capital adequacy</p> <p>C) Financial Inclusion: Role of Micro Finance – Development of Self Help Groups</p>	12
	Total Period	48

S.Y. B.Com.
Cost and Works Accounting Special Paper I
Subject Name -: Cost and Works Accounting.
Course Code -: 206 – E.

Objectives:

To Impart The Knowledge Of:

1. **Basic Cost concepts.**
2. **Elements of cost.**
3. **Ascertainment of Material and Labour Cost.**

SR. NO.	TOPIC	LECTURES
Unit 1	Basics Of Cost Accounting	
1.1	Concept of Cost, Costing, Cost Accounting and Cost	16
1.2	Accountancy.	
1.3	Limitations of Financial Accounting.	
1.4	Origin of Costing.	
1.5	Objectives of Costing.	
1.6	Advantages & Limitations of Costing.	
1.7	Difference Between Financial Accounting and Cost Accounting.	
	Cost Units and Cost Center.	
Unit 2	Elements Of Cost	
2.1	Material, Labour and other Expenses.	16
2.2	Classification of Costs.	
2.3	Preparation of Cost Sheet, Quotation, Tenders.	
Unit 3	Material Control	
3.1	Need and Essentials of Material Control.	16
3.2	Functions of Purchase Department.	
3.3	Purchase Procedure.	
3.4	Purchase Documentation.	
3.5	Stock Levels.	
3.6	Economic Order Quantity. (EOQ)	

Term – II

SR.NO.	TOPIC	LECTURES
Unit 4	Material Accounting	

4.1	Stores Location and Layout.	16	
4.2	Types of Stores Organization.		
4.3	Classification and Codification of Material.		
4.4	<u>Stores and Material Records –</u> Bin Card, & Store Ledger etc.		
4.5	<u>Issue of Material and Pricing Methods of Issue of Material:-</u> (a) FIFO. (b) LIFO. (c) Simple Average Methods. (d)Weighted Average		
4.6	Methods. Stock valuation, Use of computer in store Accounting.		
Unit 5	Inventory Control		
5.1	Stock Taking, Periodic and Perpetual	08	
5.2	Method. ABC Analysis.		
5.3	Inventory Ratios.		
Unit 6	Labour Cost, Remuneration And Incentives		
6.1	Records &Methods Of Time Keeping and Time Booking Study of New Methods.	12	
6.2	<u>Methods Of Remuneration-</u> ❖ Time Rate System, ❖ Piece Rate system, ❖ Taylor’s Differential Piece rate System.		
6.3	<u>Incentive Plan-</u> Halsay Premium Plan,		
6.4	❖ Rowan Premium Plan. ❖ Group Bonus Schemes.		
Unit 7	Other Aspects Of Labour		
7.1	Labour Turnover.		10
7.2	Job Analysis & Job Evaluation Key.		
7.3	Merit Rating.		
Unit8	Direct Cost		
8.1	Concept and Illustrations.	02	
		Total 48	

S.Y. B.Com.
Marketing Management Special Paper I
Subject Name -: Marketing Management.
Course Code -: 206 – H.

Objectives:-

- To orient the students recent trends in marketing management
- To create awareness about marketing of eco friendly products in the society through students
- To inculcate knowledge of various aspects of marketing management through practical approach
- To acquaint the students with the use of E-Commerce in competitive environment
- To help the students understand the influences of marketing management on consumer behavior

FIRST TERM

Unit No.	Unit Details	Lectures
1.	Elements of Marketing Management: Meaning, Nature and Scope of Marketing Management - Components of Marketing Management - Marketing Management Philosophy - Marketing Characteristics in Indian context - Marketing Management process - Marketing Planning.	16
2.	Current Marketing Environment in India : A) with special reference to Liberalization, Globalization and Privatization- economic environment- demographic- technological - natural - political - socio cultural. B) Change in market practices- global marketing- case studies	10
3.	Marketing Communications – Meaning, Definition and objectives - Marketing Communication Mix- Traditional Media-New Age Media-Marketing Communication through product cues – Different forms of appeal for communication.	12
4.	Services Marketing :- Unique features of Services - classification of services – Growth of Services: The global and the Indian scene- new generation services – tasks involved in services marketing.	10

SECOND TERM

Unit No.	Unit Details	Lectures
5.	E- Marketing:- Meaning, Definition and utility of e-marketing. Advantages, limitations and challenges before e – marketing. Online and Offline marketing, Present status of e- marketing in India, Scope for e -marketing in Indian scenario – online marketing strategies	14
6.	Rural Marketing:- Introduction – basic features – contemporary rural marketing environment- problems, challenges and marketing strategies – present status of rural marketing in India.	12

7.	Green Marketing:- Meaning, Definition and Importance - Role of Marketing Manager in Green Marketing- Marketing mix of green marketing – principles of success of green	12
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	products – case studies.	
8.	Consumer Behavior and Buying decision process: Definition- consumer behavior and marketing – factors influencing consumer behavior and buying decision- various buying motives – stages involved in buying decision	10
