

# **Revised Syllabi for Three - Year Integrated B.Com. Degree course (From June 2013)**

## **1) INTRODUCTION**

The revised syllabi for B.Com Degree Course will be introduced in the following order.

<b>i)</b>	First Year B.Com.	2013-2014
<b>ii)</b>	Second Year B.Com.	2014-2015
<b>iii)</b>	Third Year B.Com.	2015-2016

The B.Com. Degree Course (Revised Structure) will consist of three Years. The first year annual examination will be held at the end of the first year. The Second Year annual examination will be held at the end of the second year. The Third annual examination shall be held at the end of the third year.

## **2) ELIGIBILITY**

1. No Candidates shall be admitted to enter the First Year of the B.Com. Degree Course (Revised Structure) unless he/she has passed the Higher Secondary School Certificate Examination of the Maharashtra State Board of Higher Secondary Education Board or equivalent or University with English as a passing subject.
2. No candidate shall be admitted to the annual examination of the First year B.Com. (Revised Structure) unless he/ she has satisfactorily kept two terms for the course at the college at the college affiliated to this University.
3. No candidate shall be admitted to the annual examination of the Second Year unless he/she has kept two terms satisfactorily for the course at the college affiliated to this University.
4. No candidate shall be admitted to the Third year of the B.Com. Degree Course (Revised Structure) unless he/she has passed in all the papers at the First Year B.Com. Examination and has passed in all the papers at the first Year B.Com. Examination and has satisfactorily kept terms for the second year and also two terms for the third year of B.Com. satisfactorily in a college affiliated to this University.

## **3) A.T.K.T. Rules :**

As far as A.T.K.T. is concerned, a student who fails in two theories and one practical head of passing at F.Y.B.Com may be admitted to S.Y.B.Com. likewise a student who fails in the two theory and one practical head of passing at S.Y.B.Com may be admitted to T.Y.B.Com. But a student passing S.Y.B.Com but fails in any subject at F.Y.B.Com cannot be admitted to T.Y.B.Com.

**4) (A) Revised Structure of B.Com. Course.**

<b>F.Y.B.Com. w.e.f. 2013-14</b>	
<b>Sr. No.</b>	<b>Compulsory / Main Subjects</b>
<b>101</b>	Compulsory English
<b>102</b>	Financial Accounting
<b>103</b>	Business Economics (Micro)
<b>104 (A)</b>	Business Mathematics and Statistics
	or
<b>104 (B)</b>	Computer Concepts and Applications
<b>105</b>	<b>Optional Group (Any one of the following)</b> a) Organizational Skill Development. b) Banking & Finance c) Commercial Geography d) Defense Organization and Management in India e) Co-Operation. f) Managerial Economics
<b>106</b>	<b>Optional Group (Any one of the following)</b> a) Essentials of E-Commerce b) Insurance & Transport c) Marketing & Salesmanship d) Consumer Protection & Business Ethics. e) Business Environment & Entrepreneurship f) Foundation Course in Commerce
<b>107</b>	<b>(Any one of the language from the following groups)</b> <b>Modern Indian Languages (M.I.L.)</b> :- Compulsory English / Marathi / Hindi / Gujarathi / Sindhi / Urdu / Persian.  <b>Modern European Languages (M.E.L.)</b> :- French / German.  <b>Ancient Indian Languages (A.I.L.)</b> :- Sanskrit.  <b>Arabic.</b>

<b>S.Y.B.Com. w.e.f. 2014-15</b>	
<b>Sr. No.</b>	<b>Compulsory / Main Subjects</b>
<b>201</b>	Business Communication.
<b>202</b>	Corporate Accounting.
<b>203</b>	Business Economics (Macro)
<b>204</b>	Business Management
<b>205</b>	Elements of Company Law
<b>206</b>	<b>Special Subject – Paper I</b> <b>(Any one of the following)</b> a) Business Administration b) Banking & Finance.

	<ul style="list-style-type: none"> <li>c) Business Laws &amp; Practices.</li> <li>d) Co-operation &amp; Rural Development.</li> <li>e) Cost &amp; Works Accounting.</li> <li>f) Business Statistics.</li> <li>g) Business Entrepreneurship.</li> <li>h) Marketing Management.</li> <li>i) Agricultural &amp; Industrial Economics.</li> <li>j) Defense Budgeting, Finance &amp; Management.</li> <li>k) Insurance, Transport &amp; Tourism.</li> <li>l) Computer Programming and Applications.</li> </ul>
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<b>T.Y. B.Com. w.e.f. 2015-16</b>	
<b>Sr. No.</b>	<b>Compulsory / Main Subjects</b>
<b>301</b>	Business Regulatory Framework (Mercantile Law)
<b>302</b>	Advanced Accounting.
<b>303 (A)</b>	Indian & Global Economic Development
	Or
<b>303 (B)</b>	International Economics
<b>304</b>	Auditing & Taxation
<b>305</b>	<p><b>Special Subject – Paper II</b> <b>(Same special subject offered at S.Y. B.Com.)</b></p> <ul style="list-style-type: none"> <li>a) Business Administration</li> <li>b) Banking &amp; Finance.</li> <li>c) Business Laws &amp; Practices.</li> <li>d) Co-operation &amp; Rural Development.</li> <li>e) Cost &amp; Works Accounting.</li> <li>f) Business Statistics.</li> <li>g) Business Entrepreneurship.</li> <li>h) Marketing Management.</li> <li>i) Agricultural &amp; Industrial Economics.</li> <li>j) Defense Budgeting, Finance &amp; Management.</li> <li>k) Insurance, Transport &amp; Tourism.</li> <li>l) Computer Programming and Applications.</li> </ul>
<b>306</b>	<p><b>Special Subject – Paper III</b> <b>(Same special subject offered at S.Y. B.Com.)</b></p> <ul style="list-style-type: none"> <li>a) Business Administration</li> <li>b) Banking &amp; Finance.</li> <li>c) Business Laws &amp; Practices.</li> <li>d) Co-operation &amp; Rural Development.</li> <li>e) Cost &amp; Works Accounting.</li> <li>f) Business Statistics.</li> <li>g) Business Entrepreneurship.</li> <li>h) Marketing Management.</li> <li>i) Agricultural &amp; Industrial Economics.</li> <li>j) Defense Budgeting, Finance &amp; Management.</li> <li>k) Insurance, Transport &amp; Tourism.</li> <li>l) Computer Programming and Applications.</li> </ul>

**B) Subjects Carrying Practical's**

There will be practical examination for the F.Y.B.Com. for the subject Financial Accounting. There will be practical and practical examinations for the special subjects at S.Y.B.Com. and T.Y.B.Com. levels. There will be Practical for the S.Y.B.Com level Compulsory subject Business Communication & for T.Y.B.Com Auditing & Taxation.

**(C)** A Student must offer the same Special Subject at T.Y.B.Com. which he has offered at S.Y.B.Com.

**(D)** In an exceptional cases, a student may change the subject chosen by him at second year during the first term of the third year provided he keeps the additional terms of the new subject at S.Y.B.Com.

**4. EXTERNAL CANDIDATES**

- 1) The student who has registered his name as the external student will appear at the annual examination.
- 2) The result of external student will be declared on the basis of Annual Examination of 80 marks for practical subjects by converting the same out of 100.
- 3) No foreign student shall be allowed to register as an External Student.

**5. MEDIUM OF INSTRUCTION.**

Medium of instruction for B.Com. degree course shall be either Marathi or English except languages.

The Medium of instructions for Business Communication (S.Y.B.Com) shall be English only.

**6. WORKLOAD**

The present norms of workload of lectures, tutorials and practicals per subject in respect of B.Com. Course shall continue.

**7. UNIVERSITY TERMS**

The dates for the commencement and conclusion of the first and the second terms shall be as determined by the University Authorities. The terms can be kept only by duly admitted students. The present relevant ordinances pertaining to grant of terms will be applicable.

**8. VERIFICATION AND REVALUATION**

The candidate may apply for verification and revaluation or result through Principal of the College which will be done by the University as per ordinance framed in that behalf.

**9. EQUIVALENCE AND TRANSITORY PROVISION**

The University will conduct examination of old course for next three academic years from the date of implementation of new course.

The candidate of old course will be given three chances to clear his subjects as per the old course and thereafter he will have to appear for the subjects under new course as per the equivalence given to old course.

#### **10. RESTRUCTURING OF COURSES**

This new revised structure shall be made applicable to the colleges implementing 'Restructured Programme' at the undergraduate level from June, 2004. The existing pattern of 'C', 'D', and 'E' Components shall be continued.

The Colleges under the Restructured Programme which has revised their structure in the light of the "2008 Pattern" shall be introduced with effect from academic year 2010-11.

#### **11. SETTING OF QUESTION PAPERS**

1. A candidate shall have the option of answering the question in any of the subjects either in Marathi or English except in languages.
2. The question papers shall be framed so as to ensure that no part of the syllabus is left out of study by a student.
3. The question paper shall be balanced in respect of various topics outlined in the syllabus.
4. The question papers shall have combination of long and short answer type question. As far as possible short answer type questions should not exceed 15 to 20 percent.
5. There shall be no overall option in the question paper, instead, there shall be internal options (such as either/ or and three short answers out of five etc.).
6. In case of question paper under the Special Subject (Paper No. III) one question carrying 10 marks will be set on current knowledge in relating subject in the academic year.

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**T.Y. B.Com.**  
**Compulsory Paper**  
**Subject Name :- Business Regulatory Framework (Mercantile Law)**  
**Course Code :- 301.**

**Objectives:-**

1. To acquaint students with the basic concepts, terms & provisions of Mercantile and Business Laws.
2. To develop the awareness among the students regarding these laws affecting business, trade and commerce.

**Term I**

Unit No.	Topic	Lectures
<b>1</b>	<b>Law of Contract - General Principles.</b> (Indian Contract Act, 1872) <ul style="list-style-type: none"> <li>• Definition, Concept and kinds of contract</li> <li>• Offer and Acceptance.</li> <li>• Capacity of parties.</li> <li>• Consideration.</li> <li>• Consent and free consent.</li> <li>• Legality of object and consideration.</li> <li>• Void Agreements.</li> <li>• Discharge of contract.</li> <li>• Breach of contract and remedies (Including damages, meaning, kinds and rules for ascertaining damages)</li> </ul>	<b>20</b>
<b>2</b>	<b>Law of Partnerships:</b> <b>2.1. Indian Partnership Act 1932:</b> Partnership; Definition and Characteristics, Types of Partners, Rights, Duties and Liabilities of Partners, Dissolution of Partnership. <b>2.2. Limited Liability Partnership Act 2008:</b> Limited Liability Partnership (LLP); Concept, Nature and Advantages, Difference between LLP and Partnership Firm, Difference between LLP and company, Partners and designated partners, Incorporation of LLP, Partners and their relations, Liability of LLP and Partners (Section 27). Financial Disclosure by LLP, Contributions (Section 32), Assignments and Transfer of Partnership Rights (Section 42) Conversation to LLP (Section 55), Winding-up and dissolution (Section 63 & 64)	<b>04</b>  <b>05</b>
<b>3</b>	<b>Sale of Goods.(Sale of Goods Act,1930)</b> Contract of sale-Concept and Essentials. Sale and agreement to sale. Goods-Concept and kinds. Conditions and warranties. (Definition, Distinction, implied conditions and warranties)Transfer by non-owners. Rights of Unpaid Seller and Remedial Measures.	<b>14</b>
<b>4</b>	<b>E-Contracts (E-Transactions/E-Commerce.):</b> <ul style="list-style-type: none"> <li>• Significance of E-Transactions /E-Commerce. <ul style="list-style-type: none"> <li>▪ Nature.</li> </ul> </li> </ul>	<b>05</b>

	<ul style="list-style-type: none"> <li>▪ Formation.</li> <li>▪ Legality.</li> <li>▪ Recognition.</li> </ul> <p>(Chapter 4.Sec.11-13 of I T Act,2000 relating to attribution, acknowledgement, dispatch of E-Records)</p> <ul style="list-style-type: none"> <li>• Digital Signatures –Meaning &amp; functions, Digital Signature certificates [Sections 35-39]</li> <li>• Legal issues involved in E-Contracts.</li> </ul>	
<b>Term II</b>		
<b>5</b>	<b>The Consumer Protection Act, 1986</b> <ul style="list-style-type: none"> <li>• Salient features of the C.P. Act.</li> <li>• Definitions-Consumer, Complainant, Services, Defect &amp; Deficiency, Complainant, unfair trade practice, restrictive trade practice.</li> <li>• Consumer Protection Councils.</li> <li>• Procedure to file complaint &amp; Procedure to deal with complaint &amp; Reliefs available to consumer.(Sec.12 to14)</li> <li>• Consumer Disputes Redressal Agencies. (Composition, Jurisdiction, Powers and Functions.)</li> </ul>	<b>12</b>
<b>6</b>	<b>Intellectual Property Rights : (IPRs)</b> <ul style="list-style-type: none"> <li>• WIPO: Brief summary of objectives, organs, programmes&amp; activities of WIPO.TRIPS: As an agreement to protect IPR-Objectives &amp; categories of IPR covered by TRIPS.</li> <li>• Definition and conceptual understanding of following IPRs under the relevant Indian current statutes.</li> <li>• Patent: Definition &amp; concept, Rights &amp; obligation of Patentee, its term.</li> <li>• Copyright: Characteristics &amp; subject matter of copyright, Author &amp; his Rights, term.</li> <li>• Trademark: Characteristics, functions, illustrations, various marks, term, internet domain name- Rights of trademark holder.</li> <li>• Design: Importance, characteristics, Rights of design holder.</li> <li>• Geographical Indications, Confidential Information &amp; Trade Secrets, Traditional knowledge—Meaning &amp; scope of these IPRs.</li> </ul>	<b>16</b>
<b>7</b>	<b>Negotiable Instruments Act, 1881:</b> <ul style="list-style-type: none"> <li>• Concept of Negotiable Instruments: Characteristics, Meaning Important relevant definitions under the Act</li> <li>• Definitions, Essentials of promissory note, bill of exchange and cheque. Distinction between these instruments. Crossing of cheques – It’s meaning and types.</li> <li>• Holder and holder in due course, Privileges of holder in due course.</li> <li>• Negotiation, endorsement, kinds of endorsement.</li> <li>• Liabilities of parties to negotiable instruments.</li> <li>• Dishonour of N. I., kinds, law relating to notice of dishonour. Dishonour of cheques.</li> </ul>	<b>14</b>
<b>8</b>	<b>Arbitration &amp; Conciliation:</b> <ul style="list-style-type: none"> <li>• Concept of Arbitration &amp; Conciliation.</li> <li>• Definition &amp; Essentials of Arbitration Agreement.</li> </ul>	<b>06</b>

	<ul style="list-style-type: none"> <li>• Power and Duties of Arbitration. Conciliation proceeding. (Provisions of Arbitration &amp; Conciliation Act,1996 in nutshell to be covered.)</li> </ul>	
	<b>Total</b>	<b>48</b>

**Recommended Books:**

- 1) Business and Corporate Law :- Dr. Kaur Harpreet, Lexis Nexis (2013)
- 2) Laws for Business, Sulphery M.M.&Basheer, PHI Learning Pvt. Ltd., Delhi. (2013)
- 3) Business Laws :- Kuchhal M.C.&KuchhalVivek, Vikas Publishing House (2013)
- 4) Business and Commercial Laws:-Sen And Mitra
- 5) An Introduction to Mercantile Laws :-N.D.Kapoor
- 6) Business Laws :- N.M.Wechlekar
- 7) Company Law :-Avtar Singh
- 8) Business Law for Management :-Bulchandani K.R
- 9) Negotiable Instruments Act :-Khergamwala
- 10) Intellectual Property Law:-P.Narayan.
- 11) Cyber Laws :- Krishna Kumar
- 12) Consumer Protection Act In India :-Niraj Kumar
- 13) Consumer Grievance Redressal under CPA :-Deepa Sharma.
- 14) Business Law – Dilip Shinde, Kiran Nerkar, Shantnu Jog, Anant Deshmukh  
(Sai Jyoti Publication)



**T.Y. B.Com.**  
**Compulsory Paper**  
**Subject Name :- Advanced Accounting.**  
**Course Code :- 302**

**Objectives:-**

- ❖ To impart the knowledge of various accounting concepts
- ❖ To instill the knowledge about accounting procedures, methods and techniques.
- ❖ To acquaint them with practical approach to accounts writing by using software package.

**TERM - I**

Unit No.	Topic and Contents	No. of Lectures
1.	<b>Accounting Standards &amp; Financial Reporting (Introduction to IFRS-Fair Value Accounting):-</b> Brief Review of Indian Accounting Standard :- AS- 3, AS-7, AS-12, AS-15 AS-17 to AS-25 simple practical examples of application nature.	12
2.	<b>Final Accounts of Banking Companies :-</b> * Introduction of Banking Company - Legal Provisions - Non Performing Assets (NPA) - Reserve Fund - Acceptance, Endorsements & Other Obligations - Bills for Collection - Rebate on Bills Discounted - Provision for Bad and Doubtful Debts - Preparation of Final Accounts in vertical form as per Banking Regulation Act 1949. * Introduction to Core Banking System.	12
3.	<b>Insurance Claim Accounts :-</b> <b>A. Claim for Loss of Stock</b> - Introduction - Procedure for Calculation - Average Clause - Treatment of abnormal items of goods - Under & Overvaluation of Stock. <b>B. Claim for Loss of Profit</b> - Introduction - Indemnity under policy - Some important terms - Procedure for ascertaining claims. <b>C. Claim for Loss of Fixed Assets</b> - Introduction - Some important terms - Procedure for ascertaining claims.	12
4.	<b>Final Accounts of Co-operative Societies :-</b> a. Credit Co-operative Societies :- b. Consumer Co-operative Societies :- Meaning - Allocation of Profit as per Maharashtra State Co-operative Societies Act. Preparation of Final Accounts of Credit Co-operative Societies and Consumer Co-operative Societies.	12
<b>TOTAL</b>		<b>48</b>
<b>TERM - II</b>		
5.	<b>Computerized accounting practices:-</b> A. VAT & VAT Report B. Service Tax C. Central Value Added Tax D. Income Tax - Tax Deducted at Source (TDS) Including entries with the help of Accounting Software. (Demonstration and Hands Experience.)	12
6.	<b>Branch Accounts :-</b> Stock and Debtors System :- Introduction - Types of Branches - Goods supplied at Cost & Invoice Price.	12

<b>7.</b>	<b>Single Entry System :-</b> Conversion of Single Entry into Double Entry :- Introduction - Preparation of Cash Book - Total Debtor Account - Total Creditor Account - Final Accounts.	<b>12</b>
<b>8.</b>	<b>Analysis of Financial Statements :-</b> Ratio Analysis :- Meaning - Objectives - Nature of Ratio analysis - Problems on Ratio Analysis restricted to the following Ratio only - *Gross Profit Ratio *Net Profit Ratio * Operating Ratio * Stock Turnover Ratio * Debtor Turnover Ratio * Current Ratio * Liquid Ratio * Debt to Equity Ratio.	<b>12</b>
<b>TOTAL</b>		<b>48</b>

**Allocation of Marks :-**

Theory :-	30%
Problems :-	70%
Total :-	100%

**Recommended Books:-**

1. 1. Advanced Accounts: By M.C. Shukla & S.P. Grewal (S.Chand & Co. Ltd. New Delhi)
2. 2. Advanced Accountancy: By S.P. Jain & K.N. Narang ( Kalyani Publishers, New Delhi)
3. 3. Advanced Accountancy: By R.L.Gupta & M. Radhaswamy (Sultan Chand & Sons, New Delhi)
4. Advanced Accounting: By Dr. K.N. Jagtap, Dr. S. Zagade.
5. Student Guide to Accounting Standards : D.S. Rawat (Taxmann, New Delhi)
6. Accounting Standards : Sanjeev Singhal.
7. Principal of Management Accounting : Dr. S.N. Maheshwari.
8. Advanced Management Accounting : Ravi Kishor.

**Journals:-**

1. The Chartered Accountant: Journal of the Institute of Chartered Accountants of India.
2. The Accounting World : ICFAI Hyderabad

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**T.Y. B.Com.**  
**Compulsory Paper**  
**Subject Name :- Indian & Global Economic Development**  
**Course Code :- 303 (A)**

**Objectives:**

- 1) To expose students to a new approach to the study of the Indian Economy.
- 2) To help the students in analyzing the present status of the Indian Economy.
- 3) To enable students to understand the process of integration of the Indian Economy with other economics of the world.
- 4) To acquaint students with the emerging issues in policies of India's foreign trade.

Unit No.	Topic		Lectures
<b>1</b>	<b>Introduction</b>		12
	1.1	Basic Characteristics of the Indian Economy as an emerging economy.	
	1.2	Comparison of the Indian Economy with developed economies with respect to	
	1.2.1	National Income	
	1.2.2	Per-Capita Income	
	1.2.3	Agriculture	
	1.2.4	Industry	
	1.2.5	Service Sector	
<b>2</b>	<b>Agricultural Development in India Since Independence</b>		12
	2.1	Place of Agriculture in Indian Economy	
	2.2	Constraints in Agricultural Development	
	2.3	Rural Indebtedness – Causes and measures	
	2.4	Agricultural Marketing – Problems and measures	
	2.5	Price Policy – Minimum Support Price (M.S.P.)	
<b>3</b>	<b>Industrial Development in India Since 1991</b>		12
	3.1	Role of Industrialization in Economic development	
	3.2	Role of Small, Medium and Large Scale Enterprises (SMEs) – Problems & Prospects	
	3.3	New Industrial Policy 1991	
	3.4	Evaluation of Industrial Policy 1991	
<b>4</b>	<b>Infrastructure in India Since 1991</b>		12
	4.1	Role of Basic infrastructure in economic development of India.	
	4.2	Private v/s Public investment in infrastructure development	
	4.3	Role of Private Sector in infrastructural development	
	4.4	Role of Public Sector in infrastructural development	
<b>TERM - II</b>			
<b>5</b>	<b>Human Resource Development</b>		12
	5.1	Role of Human Resource in Economic Development	
	5.2	Concept of Human Development Index (HDI)	

Unit No.	Topic		Lectures
	5.3	Concept of Human Poverty Index	
	5.4	Concept of Gender – related development index	
	5.5	Gender Employment measures	
<b>6</b>	<b>Global Economic Development and Foreign Capital</b>		12
	6.1	Meaning and Challenges of Liberalization, Privatization & Globalization.	
	6.2	Meaning and Role of Foreign Capital	
	6.3	Need for Foreign Capital	
	6.4	Forms of foreign capital	
	6.5	Advantages & Disadvantages of Foreign Capital	
<b>7</b>	<b>Foreign Trade and Balance of Payment</b>		12
	7.1	Importance of Foreign Trade in Economic Development.	
	7.2	Concept of Balance of Trade and Balance of Payment	
	7.3	India's Balance of Payment Position since 1991	
	7.4	Convertibility of Indian Rupee – Current & Capital Account	
	7.5	Current Export – Import Policy (EXIM Policy)	
<b>8</b>	<b>Regional &amp; International Economic co-operation Importance, Objectives, Structure and functions of -</b>		12
	8.1	South Asian Association for Regional co-operation (SAARC)	
	8.2	International Monetary Fund (IMF)	
	8.3	World Bank or International Bank for Reconstruction and Development (IBRD)	
	8.4	World Trade Organization (WTO)	
	8.5	BRICS – Introduction & Functions	

#### Recommended Books :

- 1) Indian Economy – S.K.Misra and V.K.Puri, Himalaya Publishing House, Delhi.
- 2) International Business Environment – Black and Sundaram, Prentice Hall India.
- 3) The Global Business Environment – Tayebmonis H. Sage Publication, New Delhi.
- 4) International Business – Competing in the Global Market place – Charles Hill, Arun kumar Jain, Tata McGraw Hill.
- 5) International Economics – M.L.Jhingana Vrinda Publications, Delhi.
- 6) Indian Economy – Ruddar Datta and K.P.M. Sundaram S. Chand and Co. New Delhi.
- 7) Indian Economy – Problems of Development and Planning A.N.Agarwal, New Age International Publishers.

Economic Survey – Government of India

UNDP, Human Development Report.

World Bank, World Development Report

Magazines / Journals

Reports, Web sites

**T.Y. B.Com.**  
**Compulsory Paper**  
**Subject Name -: International Economics**  
**Course Code -: 303 (B)**

**Objectives :**

- 1) To study the theories of International Trade.
- 2) To highlight the trends and challenges faced by nations in a challenging global environment.

**TERM-I**

Unit No.	Topic	Lectures	
<b>1</b>	<b>Introduction</b>	12	
	1.1		Meaning and Scope of International Economics.
	1.2		Importance of International Trade
	1.3		Domestic Trade Vs International Trade
	1.4		Role of International Trade in Economic Growth
<b>2</b>	<b>Theories of International Trade</b>	12	
	2.1		Theory of absolute cost advantage
	2.2		Theory of comparative cost advantage
	2.3		Theory of factor endowment (Heckscher-ohlin Theory, Leontief Paradox)
	2.4		Intra Industrial Trade
<b>3</b>	<b>Terms of Trade</b>	12	
	3.1		Concept of Terms of Trade A) Gross Barter Terms of Trade B) Net Barter Terms of Trade C) Income Terms of Trade and Trade Policy D) Single Factorial Terms of Trade E) Double Factorial Terms of Trade
	3.2		Factors affecting on Terms of Trade
	3.3		Free Trade Policy – Meaning, Arguments for and against
	3.4		Protection Policy – Meaning, Arguments for and against
<b>4</b>	<b>Regional and International Economic Co-operation</b>	12	
	4.1		Regional Co-operation – European Union (E.U)
	4.2		South Asian Association for Regional co-operation (SAARC)
	4.3		Concept of Trade Blocks and Economic Integration
	4.3.1		South American Preferential Trading Arrangement (SAPTA)
	4.3.2		North Atlantic free Trade Agreement (NAFTA)
	4.4		BRICS – Introduction & Functions
<b>TERM - II</b>			
<b>5</b>	<b>Balance of Payment</b>	12	
	5.1		Concept of Balance of Trade and Balance of Payments
	5.2		Balance of Payment on current Account and Capital Account
	5.3		Measures to correct disequilibrium of Balance of Payment
	5.4		Causes of disequilibrium of Balance of Payment

Unit No.	Topic		Lectures
	5.5	Convertibility of Rupee on Current and Capital Account.	
<b>6</b>	<b>Foreign Exchange Rate</b>		12
	6.1	Meaning of Foreign exchange rate	
	6.2	Fixed v/s flexible exchange rate	
	6.3	Theories of Exchange Rate	
	6.3.1	Purchasing Power Parity Theory	
	6.3.2	Balance of Payments Theory	
<b>7</b>	<b>Foreign Exchange Market</b>		12
	7.1	Structure of foreign exchange market	
	7.2	Management of Foreign Exchange -inflow and outflow of foreign capital.	
	7.3	Euro Dollar Market – Nature and Scope	
	7.4	Advantages & Disadvantages of Foreign Exchange Market.	
<b>8</b>	<b>Factor Mobility and Foreign Trade Policy</b>		12
	8.1	Foreign Capital – Meaning of Foreign Direct Investment and Foreign Institutional Investments	
	8.2	Role of Multi National Corporations (MNC's)	
	8.3	Motives and effects of International Labour Migration	
	8.4	India's Foreign Trade Policy since 1991 Features, Trends and Evaluation.	

**Recommended Books :**

- 1) Dr.D.M.Mithani – International Economics (Himalaya Publishing house ltd)
- 2) Z.M.Jhingan : International Economics (Vrinda Publication)
- 3) Dr.Mrs.Nirmal Bhalerao & S.S.M.Desai – International Economics (Himalaya Publishing house ltd)
- 4) Deminic Salvatove – International Economics
- 5) Francis Cherulliom - International Economics (Prentice hall)
- 6) L.M.Bhole – Financial Institutions Markets (Tata McGraw Hill)
- 7) H.R.Macharaju – International Financial Markets and India (Wheeler Publication)
- 8) RBI Report on Currency Finance

Magazines / Journals , Reports, Websites

**T.Y. B.Com.**  
**Compulsory Paper**  
**Subject Name :- Auditing & Taxation**  
**Course Code :- 304**

**Objectives :-** The Study of Various Components of this course will enable the students:

1. To acquaint themselves about the concept and principles of Auditing, Audit process, Assurance Standards, Tax Audit, and Audit of computerized Systems.
2. To get knowledge about preparation of Audit report.
3. To understand the basic concepts and to acquire knowledge about Computation of Income, Submission of Income Tax Return, Advance Tax, and Tax deducted at Source, Tax Collection Authorities under the Income Tax Act, 1961.

**Term I Section**  
**Section- I Auditing**

Unit No.	Topic	Lectures
1.	<b>Introduction to Principles of Auditing and Audit Process.</b> Definition, Nature-objects-Advantages of Auditing-Types of errors and frauds Various Classes of Audit. Audit programme, Audit Note Book, Working Papers, Internal Control-Internal Check-Internal Audit	12
2.	<b>Checking, Vouching and Audit Report</b> Test checking-Vouching of Cash Book-Verification and Valuation of Assets and Liabilities. Qualified and Clean Audit Report-Audit Certificate-Difference between Audit Report and Audit Certificate. Auditing and Assurance Standards. (AAS- 1,2,3,4,5,28,29)	12
3.	<b>Company Auditor</b> Qualification, Disqualifications, Appointment, Removal, Rights, Duties and liabilities.	08
4.	<b>Tax Audit</b> Definition of Accountant-Scope of Auditor's Role under Income Tax Act Compulsory Tax Audit- Certification for Claiming exemptions- Selective Tax Audit Tax Consultancy and Representation- Proforma of Computerized Systems.	08
5.	<b>Audit of Computerized Systems</b> Auditing in an EDP environment-planning an audit in a computer Environment - problems encountered in an EDP environment-General EDP Control - EDP Application Control- System Development- Data transfer- Audit practice in relation to computerized systems-Computer Assisted Audit Techniques (Factors and Preparation of CAAT)	08
	<b>Total</b>	<b>48</b>

**Term II**  
**Section - II Income Tax**

Unit No.	Topic	Lectures
1.	<b>Important Concepts and Definitions under Income Tax Act-1961.</b> Income, Person, Assessee, Assessment year, Pervious year, Agricultural Income, Exempted Income, Residential Status of an Assessee, PAN, TAN	08

<b>2.</b>	<p><b>Computation of Taxable Income under the different Heads of Income</b></p> <p><b>a. Income from Salary -</b> Meaning of salary, Salient features of salary Allowances and tax Liability- Perquisites and their Valuation- Deductions from salary. (Theory and Problems)</p> <p><b>b. Income from House Property</b> Basis of Chargeability Annual Value Self occupied and let out property Deductions allowed (Theory and Problems)</p> <p><b>c. Profits and Gains of Business and Professions</b> Definitions, Deductions expressly allowed and disallowed (Theory And Problems)</p> <p><b>d. Capital Gains</b> Chargeability-definitions-Cost of Improvement, Short term and long term Capital gains (Theory only)</p> <p><b>e. Income from other sources-</b> Chargeability - deductions - Amounts not deductible.(Theory only)</p>	<b>08</b>
		<b>04</b>
		<b>08</b>
		<b>04</b>
<b>3.</b>	<p><b>Computation of Total Taxable Income of an Individual</b> Gross total Income-deductions u/s-80C, 80ccc to 80 U - Income Tax calculation- (Rates applicable for respective Assessment year) Education cess</p>	<b>08</b>
<b>4.</b>	<p><b>Miscellaneous</b> Tax deducted at source-Return of Income-Advance payment of Tax-methods of payment of tax-Forms of Return-Refund of Tax. (Theory)</p>	<b>04</b>
<b>5.</b>	<p><b>Income Tax Authorities</b> Structure, Functions and powers of various Income Tax Authorities. (Administrative and Judicial), Central Board of Direct Taxes.</p>	<b>04</b>
	<b>Total</b>	<b>48</b>

#### List of Practical

Sr. No.	Topic	Particulars	Mode of Practical
1.	Audit & Auditing process	Study of Meaning, Definition, Nature, objectives , Auditing process	Library Assignment/ Guest lecture
2.	Audit Report	Meaning , Qualified & Clean Audit Report, Forms of Audit Report	Library Assignment/ Guest lecture
3.	Tax Audit	Scope Auditor`s Role under Tax Audit	Library Assignment/ Guest lecture
4.	Audit of Computerized System	Auditing in an EDP Environment, Audit Practice in relation to computerized system	Visit to Tax Consultant
5.	Income from Salary	Meaning of salary, Allowance & Tax liability, perquisites & valuation	Visit to Assessee
6.	Income from	Basis of chargeability, Important points	Visit to let out



	House Property	regarding Income from house property, Determination of gross annual value of self occupied property,	Property owner/ Guest lecture
7.	Profits & Gains of Business & Profession	Meaning of business & profession, procedure for computing taxable profit of business and profession	Visit to Business Firm
8.	Deduction Under Sec.80 C to 80 U	Deduction Under Sec.80 C to 80 U	Visit to Tax Consultant/ Guest lecture
9.	Income Tax Returns –Form 16, ITR – I,II, III,IV	Filling and collecting the Form No. 16, Filling and collecting ITRs	Visit to Tax Consultant/ Guest lecture

#### **Recommended Books**

1. Practical Auditing -: Spicer and Peglar
2. Auditing Principles -: Jagadish Prasad
3. A Handbook of Practical Auditing -: B.N. Tondon
4. Auditing assurance standards- -: The Institute of Chartered Accountants of India
5. Indian Income Tax -: Dr.Vinod Singhania
6. Income Tax- -: Ahuja and Gupta
7. Income Tax Act -: R.N.Lakhotia
8. Indian Income Tax Act -: H.C.Malhotra
9. Income Tax -: Manoharem
10. Student guide to Income Tax -: Dr.Vinod Singhania

**T.Y. B.Com.**

**Business Administration Special Paper II**

**Subject Name :- Business Administration**

**Course Code :- 305 – a.**

**Objective :-**

To acquaint the students with basic concepts & functions of HRD and nature of Marketing functions of a business enterprise.

**Term I :- Human Resource Development.**

<b>Unit No.</b>	<b>Content</b>	<b>Lectures</b>
<b>1.</b>	<b>Human Resource function</b> 1.1 Meaning, Objectives of Human Resource Function, Difference between H.R.M. and H.R.D. 1.2 Organization, Scope and functions of Human Resource Department in Modern Business. 1.3 Human Resource Planning – Nature and Scope, Job analysis - Job description - Job specification. 1.4 Emerging Concept of H.R.D. – Quality Circles –Kaizen - Voluntary Retirement Schemes.	<b>14</b>
<b>2.</b>	<b>Recruitment and Training</b> 2.1 Methods or sources of Recruitment of manpower, Role of Recruitment Agencies- Selection Process. 2.2 Types of Interviews- Interview Techniques. 2.3 Objectives and importance of Training and Development. 2.4 Types and Methods of Training Programmes.	<b>10</b>
<b>3.</b>	<b>Employee Career and Succession planning</b> 3.1 Aims and objectives of career planning. 3.2 Career Planning Process – Career Planning Structure. 3.3 Succession Planning - Meaning Need and importance. 3.4 Types of Career Opportunities A) <b>Public Sector</b> :- State and Local Government level - Personnel officer, Purchasing officer, secretary, Director of Administration Accountant etc. B) <b>Private sector</b> :-Marketing and Sales, Production and Material Management, Financial sector, Management as a profession, Insurance Industry, Accounting and Management Information System.	<b>12</b>
<b>4.</b>	<b>Performance Appraisal Management.</b> 4.1 Concept and Importance. 4.2 Performance Appraisal Process. 4.3 Methods and Techniques. 4.4 Merits and limitations of performance appraisal.	<b>12</b>
	<b>Total</b>	<b>48</b>

**Term II :- Marketing Functions.**

<b>Unit No.</b>	<b>Content</b>	<b>Lectures</b>
<b>1.</b>	<b>Introduction</b> 1.1 Meaning and scope of Marketing. 1.2 Objectives of Marketing.	<b>10</b>

	1.3 Classification of marketing. 1.4 Functions of Marketing.	
<b>2.</b>	<b>Marketing Mix</b> 2.1 Meaning and Importance of Product, Product mix, product life cycle. New product development- Types of new product, Branding, Packaging, Labeling. 2.2 Price – Meaning, Factors affecting Pricing Decisions, Methods of Pricing. 2.3 Place – Functions of distribution channels, Types of distribution channels, Impact of technology on Distribution. 2.4 Promotion – Meaning of sales promotion, Importance, Methods and New techniques of sales promotion.	<b>13</b>
<b>3.</b>	<b>Advertising</b> 3.1 Advertising- Meaning, Scope, Importance, Role of advertising in modern business, Criticism on Advertising practices. 3.2 Advertising media – Different medias of advertising, Selection of advertising media. 3.3 Ethics in advertising- Ethics and appeals in Advertising, Advertising Standards Council of India. 3.4 Future of advertising – Advertising in depression and crisis, Employment opportunities in advertising field.	<b>13</b>
<b>4.</b>	<b>Modern Marketing Trends</b> 4.1 Global marketing – Meaning, Scope, Importance, International marketing Challenges and Problems. 4.2 Marketing Research- Meaning, Scope and Methods of Marketing research. 4.3 Retailing- Meaning, New Trends in Marketing, Direct Marketing, Malls, Franchising. 4.4 Recent Trends in Marketing- i) E-Marketing ii) Telemarketing iii) Internet Marketing iv) M-Marketing.	<b>12</b>
	<b>Total</b>	<b>48</b>

<b>Recommended Books</b>	
1.	Personnel and Human Resource Management – A M Sharm(Himalaya Publishing House)
2.	Personnel Management and Industrial Relations- R S Davar (Vikas Publishing House)
3.	Human Resource Development and Management- Biswanath Ghosh (Vikas Publishing House)
4.	Personnel Management – C.B. Mamaria, S V Gankar (Himalaya Publishing House)
5.	Human Resource Management – AShwathappa
6.	Basics of Marketing- Cannon
7.	Marketing Management, Philips, Kotler
8.	Marketing – Gandhi
9.	Principles of Marketing – Sherlekar S.A.
10.	International Marketing- P. Saravanavel (Himalaya Publishing House)
11.	Modern Marketing Management- R.S. Davar

**T.Y. B.Com.**  
**Banking & Finance Special Paper II**  
**Subject Name :- Financial Markets and Institutions in India.**  
**Course Code :- 305 – b.**

**Objectives :**

1. To acquaint the students with Financial Markets and its various segments.
2. To give the students and understanding of the operations and developments in financial markets in India.
3. To enable them to gain an insight into the functioning and role of financial institutions in the Indian Economy.

**Term - I**

Unit No.	Topic	Lectures
1	Indian Financial System : <b>A)</b> Financial Institutions - Regulatory, Intermediary and Non-Intermediaries. <b>B)</b> Financial Markets - Money and Capital Markets. <b>C)</b> Financial Instruments <b>D)</b> Indicators of Financial Development <b>E)</b> Role of Financial System in Economic Development	12
2	Indian Money Market 2.1 Meaning and Scope of Indian Money Market 2.2 Structure and Characteristics of Money Market 2.3 Functions of Indian Money Market 2.4 Institutions in the Money Market 2.5 Deficiencies of Indian Money Market. 2.6 Reforms in Indian Money Market after 1991	12
3	Indian Capital Market <b>3.1</b> Meaning and Scope of Indian Capital Market. <b>3.2</b> Characteristics of Capital Market. <b>3.3</b> Participants of Capital Market BSE - Bombay Stock Exchange NSE -National Stock Exchange OTCEI - Over the Counter Exchange of India. <b>3.4</b> Primary and Secondary Markets : its working <b>3.5</b> Reforms in Indian Capital Market after 1991.	12
4	Foreign Exchange Market <b>1.</b> Meaning, Segments, Participants. <b>2.</b> Spot, Forward Market <b>3.</b> Basics of Exchange Rate Determination <b>4.</b> Rate Quotations <b>5.</b> Methods of Foreign Exchange <b>6.</b> Exchange Risk Management	12
		48

**TERM - II**

5	NBFIs (Non-Banking Financial Institutions 5.1 Meaning and Types of NBFIs	
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	5.2 Distinction between Bank And NBFIs 5.3 Functions of Following : 1. Lease Financing 2. Mutual Funds 3. Factoring 4. Housing Finance 5. Venture Capital 6. Merchant Bank	12
6	Development Financial Institutions (DFIs) Working and Progress of : 1. IFCI - Industrial Finance Corporation of India 2. SIDBI - Small Industries Development Bank of India 3. SFCs - State Finance Corporations. 4. NSSIDC - National Small Scale Industrial Development Corporation 5. Mudra Bank 6. Bharatiya Mahila Bank	12
7	Investment Institutions in India Organization, Working & Functions of 7.1 UTI - Unit Trust of India. 7.2 Life Insurance Companies - Public & Private. 7.3 Non Life Insurance Companies - Public & Private. 7.4 Post office Savings Schemes 7.5 Provident Funds 7.6 Pension Funds	12
8	Regulatory Institutions In Market : Organization Functions & Working of 8.1 SEBI - Security Exchange Board of India 8.2 IRDA - Insurance Regulatory & Development Authority. 7.3 PFRDA - Provident Fund Regulatory Development Authority.	12
		48
<b>Recommended Books</b>		
1. Financial Institution and Market : L. M. Bhole 2. Financial market and institutions of India : Dr. MukundMahajan, NiraliPrakashan 3. Indian Banking System : Dr. B. R. Sangale, Success Publication, Pune. 4. Business Finance and Financial Services : Dr. MukundKohok 5. Indian Financial System : Dr. M. Y. Khan 6. Investment and Securities Markets in India : V. A. Avadhani 7. Economic Reforms and Capital Markets in India : Anand Mittal 8. BharatiyaVittaBajar : Dr. Shinde S. G., Success Publication, Pune. Financial Market and Institutions in India :Dr. Sunil Shete, Succes Publication.		

**T.Y. B.Com.**

**Business Laws & Practices Special Paper II**

**Subject Name -: Business Laws & Practices.**

**Course Code -: 305 – c.**

**Objectives –**

- 1) To impart the students with the knowledge and understanding of important business Laws including labour laws.
- 2) To acquaint the students with certain provisions of Company law and its governance.

**Term I**

<b>Unit No.</b>	<b>Topic</b>	<b>Lectures</b>
<b>1</b>	<b>The Factories Act, 1948 (Sections 1-20)</b> Objects and Definitions, Approval, Licensing and Registration of Factories, The Inspecting Staff, Provisions Regarding Worker's Health, Provisions Regarding Safety and Welfare of Workers.	<b>12</b>
<b>2</b>	<b>The Payment of Wages Act, 1936 (Sections 1 to 12,12a, 12b,13,13a &amp;20)</b> Introduction, Definitions, Rules for Payment of Wages, Deductions from Wages, Administration of Payment of Wages Act.	<b>08</b>
<b>3</b>	<b>The Trade Union Act, 1926 (Sections 1 to 27)</b> Object and Definitions, Registration of Trade Union, Privileges of a Registered Trade Union, Change of Name, Amalgamation, Dissolution.	<b>10</b>
<b>4.</b>	<b>The Payment of Bonus Act, 1965 (Sections 1to3,8 to 12,20 to 25 and29)</b> Introduction - Application of the Act, Definitions, Minimum and Maximum Bonus, Eligibility for Bonus, Available Surplus, Time Limit for Payment of Bonus.	<b>08</b>
<b>5.</b>	<b>The Employees Provident funds and Miscellaneous Provisions Act, 1952</b> Object and scope of the Act, Applicability and Constitutional validity of the Act., Definitions, Employees' Provident Fund Scheme, Employees' pension scheme and Employees Deposit Linked Insurance scheme Authorities - Under the Act, and their workings, penalties, offences and protection.	<b>10</b>
<b>Term II</b>		<b>48</b>
<b>6.</b>	<b>Historical Development of Company Law in India :</b> Development of various concepts and trends in company law – Social responsibilities of companies – Development of company law administration.	<b>10</b>
<b>7.</b>	<b>Prevention of Oppression and Mismanagement.</b> Meaning of oppression, who can apply to court, Rule of Majority, protection of minority interest, remedies and rights of minority shareholders, Prevention of oppression and mismanagement, powers of the court	<b>12</b>
<b>8</b>	<b>Inspection and Investigations:</b> Inspection and investigation suo-moto - Investigation by Government -	<b>10</b>

	Rights and duties of Inspector - Report by an Inspector.	
<b>9</b>	<b>Compromise and Arrangement:</b> Schemes for Compromise and Arrangement - Persons entitled to apply for sanction of court - Powers of court - Conditions for sanction of compromise - Effect of sanction	<b>10</b>
<b>10.</b>	<b>Rules of Corporate Governance :</b> History, Concept of corporate Governance – Cadbury Committee Report – Principles of Morality and business ethics –Code of conduct for professionals.	<b>06</b>
		<b>48</b>

**Recommended Books :-**

1. Mercantile Law – P.L. Malik
2. Industrial Law – P.L. Malik
3. Labour and Industrial Law – M.N. Mishra (Central Publication Allahabad)
4. Company Law – Avtar singh (Eastern Book Comp. Lucknow )
5. Secretarial Practice – M.C. Kuchhal
6. Company Law - A.K.Mujumdar (Taxmann Publication Pvt.Ltd.)
7. Corporate Law – Dilip Shinde, Kiran Nerkar, Abhishek Sahu  
(Sai Jyoti Publication)

**T.Y. B.Com.**  
**Co-operation and Rural Development Special Paper II**  
**Subject Name -: Co-operation and Rural Development.**  
**Course Code -: 305 – d.**

**Objectives:-**

1. To acquaint students with the Co-operative Management.
2. To study the Co-operative Organization and Management.

**Term I**

Sr. No.	Topics	Lectures
<b>Unit 1</b>	Introduction to Co-operative Management 1.1 Meaning, Nature and Scope of Co-operative Management. 1.2 Objectives of Co-operative Management. 1.3 Principles of Co-operative Management. 1.4 Functions of Co-operative Management	10
<b>Unit 2</b>	Management and it's Role 2.1 Evaluation of Co-operative Management 2.2 Levels of Management. 2.3 Board of Directors and Executives Duties, Responsibilities and Role in Co-operative Management. 2.4 Professionalisation of Management- Need and Significance.	10
<b>Unit 3</b>	Human Resource Management in Co-operative 3.1 Human Relationship in Co-operative. 3.2 Co-operative Philosophy and H.R.D. 3.3 Recruitment 3.4 Training and Managerial Development 3.5 Appraisal and Evaluation	10
<b>Unit 4</b>	Decision Making in Co-operative Management 4.1 Decision Making – Meaning and Importance's. 4.2 Decision Making Process – Steps Involved 4.3 Measures to overcome the defects in Co-operative Management. 4.4 Trends in Co-operative Management in Global Scenario.	10
<b>Unit 5</b>	Co-operative Administration 5.1 Organizational structure of Co-operative Department in Maharashtra. 5.2 Powers, Functions and Responsibilities of Registrar. 5.3 Problems of Co-operative Administration in Maharashtra.	08
	Total	48

**Term II**

Sr. No.	Topics	Lectures
<b>Unit 6</b>	Financial Management of Co-operatives 6.1 Meaning, Nature and Importance of Financial Management. 6.2 Sources of Finance to Co-operative. 6.3 Distinction between Corporate Finance and Co-operative Finance. 6.4 Significance of financial Management in Co-operatives.	10
<b>Unit 7</b>	Financial Planning 7.1 Meaning and Characteristic	10



	7.2 Estimation of Financial Requirement. 7.3 Capital and Funds of Co-operatives and their raising. 7.4 Budget and Accounting of Co-operatives.	
<b>Unit 8</b>	Financial Control 8.1 Meaning and Need 8.2 Proper utilization of Funds and Capital. 8.3 Investment Policy- Profitability and Security. 8.4 Operating Expenditure and Cost Control	<b>08</b>
<b>Unit 9</b>	Co-operative Audit 9.1 Meaning, Definition and Nature of Co-operative Audit 9.2 Objectives and Significance of Co-operative Audit. 9.3 Provisions of co-operative law related to Audit. 9.4 Types of Audit – Statutory Audit, Re-Audit, Test Audit and Internal Audit.	<b>10</b>
<b>Unit 10</b>	Co-operative Auditor 10.1 Powers and Duties of Auditor 10.2 Audit Report and Rectification. 10.3 Importance of Audit Report.	<b>08</b>
	Total	<b>48</b>

#### **Recommended Books :**

- 1) G.S.Kamat –New Dimensions of Co-operative management-Himalaya Publication House, Mumbai
- 2) Dr.Nakkiran S.A.- Co-operative Management principals and techniques Himalaya Publication House, Mumbai
- 3) Ram Krishna Y.- Management of Co-operatives Jaico Publishing Home, New Delhi.
- 4) Goel B.B- Co-operative Management and Administration, Deep and Deep Publication, New Delhi.
- 5) Kulandaiswamy V. Principles and Practice of Co-operative Management - Rainbow Publications, Coimbatore.
- 6) Taimani K.K. – Managing the Co-operative Enterprise, Minerva Associates, Calcutta.
- 7) G.S.Kamat – Cases in Co-operative Management.
- 8) Jagdish Killol- The Maharashtra Co-operative Societies Rules 1961-Amended up to 2014.

**T.Y. B.Com.**  
**Cost and Works Accounting Special Paper II**  
**Subject Name -: Cost and Works Accounting.**  
**Course Code -: 305 – e.**

**Objectives -:**

1. To provide Knowledge about the concepts and principles application of Overheads
2. To provide also understanding various methods of costing and their applications.

**Level of Knowledge -: Basic Knowledge.**

**Term I**

Unit No.	Topic	No. of Lectures
<b>1.</b>	<b>Overheads:</b>	<b>6</b>
	1.1. Meaning and definition of overheads. 1.2. Classification of overheads	
<b>2.</b>	<b>Accounting of Overheads (Part-I)</b>	<b>14</b>
	2.1 Collection and Allocation of overheads. 2.2 Apportionment and Re-apportionment of overheads	
<b>3.</b>	<b>Accounting of Overheads (Part-II)</b>	<b>20</b>
	3.1 Absorption - Meaning, Methods of Overhead Absorption 3.4 Under and Over Absorption of overheads- Meaning, Reasons and Accounting treatment	
<b>4.</b>	<b>Activity Based Costing</b>	<b>8</b>
	4.1 Definitions-Stages in Activity Based Costing	
	4.2 Purpose and Benefits of Activity Based Costing	
	4.3 Cost Drivers 4.4 Problems on Activity Based Costing [Simple Problems only]	
<b>Total</b>		<b>48</b>

**Term II**

Unit No.	Topic	Lecture
<b>5.</b>	<b>Methods of Costing:</b>	<b>08</b>
	5.1 Introduction to Methods of Costing. 5.2 Job Costing- Meaning, Features, Advantages and Limitations	
<b>6.</b>	<b>Contract Costing:</b>	<b>16</b>
	6.1 Meaning and Features of Contract Costing	
	6.2 Work Certified and Uncertified, Escalation clause, Cost Plus contract, work-in- progress 6.3 Profit on incomplete contract	
<b>7.</b>	<b>Process Costing</b>	<b>14</b>
	7.1 Meaning and features of process costing	
	7.2 Preparation of process accounts including normal and abnormal loss/gain 7.3 Joint Products and By Products [Theory Only]	
<b>8.</b>	<b>Service Costing:</b>	<b>10</b>

	8.1 Meaning, Features and Applications. 8.2 Cost Unit-Simple and composite 8.3 Cost Sheet for Motor transport service 8.4 Cost Statement for Hospital and Hotel Organization	
	<b>Total</b>	<b>48</b>

**Note -:** Allocation of Marks -:

- a) 50 % for Theory.
- b) 50% for Practical Problems.

**Areas of Practical Problems**

- Accounting & Control of Overhead. [Part I]5  
Primary Distribution of Overheads, Repeated & Simultaneous equation methods only.
- Accounting & Control of Overhead. [Part II]  
Problems on Machine Hour Rate Only.
- Contract Costing - Preparation of Contract Account & Contractive Account [without B/s]Simple Problem without Escalation clause
- Process Costing Simple Problems on Process Costing [Where there is no work in process].
- Service Costing - Cost Sheet for Motor Transport and Hotel and hospital industry Service.

<b>Books Journals and Websites Recommended for Cost and Works Accounting Paper I, II and III</b>	
1.	Prof. Subhash jagtap -: Practice in Advanced costing and Management Accounting. Nirali Prakashan, Pune
2.	Ravi Kishor -: Advanced Cost Accounting and Cost Systems Taxman's Allied Service Pvt. Ltd., New Delhi.
3.	S.P. Lyengar -: Cost Accounting Principles and Practice, Sultan Chand & Sons Accounting, Taxman's, New Delhi.
4.	Ravi Kishor -: Students Guide to Cost Accounting Taxman's, New Delhi.
5.	M.N. Arora -: Cost Accounting Principles and Practice Vikas Publishing House Pvt. Ltd., New Delhi
6.	S.N. Maheshwari and S.N. Mittal -: Cost Accounting, Theory and Problems, Mahavir book Depot, New Delhi.
7.	B.L. Lall and G.L. Sharma -: Theory and Techniques of Cost Accounting. Himalaya Publishing House, New Delhi.
8.	V.K. Saxena and Vashista -: Cost Accounting – Text book. Sultan Chand and Sons, New Delhi
9.	V.K. Saxena and Vashista -: Cost Audit and Management Audit. Sultan Chand and Sons, New Delhi
10.	Jain and Narang -: Cost Accounting Principles and Practice. Kalyani Publishers
11.	N.K. Prasad -: Principles and Practice of Cost Accounting Book Syndicate Pvt. Ltd., Calcutta.
12.	N.K. Prasad -: Advanced Cost Accounting Syndicae Pvt Ltd., Calcutta.
13.	R.K. Motwani -: Practical Costing. Pointer Publisher, Jaipur
14.	R.S.N. Pillai and V. Bhagavati -: Cost Accounting.

15. Hornefgrain and Datar -: Cost Accounting and Managerial Emphasis.
16. Dr.J.P.Bhosale -: Management Accounting, Vision Publication
17. Prof.Jagtap, Nare & Pagar -: Cost & Works Accounting, Paper-II
18. Journal -: Cost Accounting Standards issued by ICWAI, Kolkata
19. Journal -: Management Accountant Issued by ICWA of India, Calcutta.
20. Website -: - [www.icwai.org](http://www.icwai.org)& [www.aicmas.com](http://www.aicmas.com).

**T.Y. B.Com.**  
**Business Statistics Special Paper II**  
**Subject Name :- Business Statistics.**  
**Course Code :- 305 – f.**

**Objectives:**

1. To distinguish between random and non-random experiments.
2. To find probabilities of events.
3. To apply standard distribution to different situations.
4. To test the hypotheses.

Sr. No.	Topic	No. of Lectures
<b>Term 1</b>		
Unit 1	<b>Introduction to Probability:</b> Definitions of : Permutation, Combination, Sample Space, Event, different types of events, Probability of an event, Conditional Probability, Independence of two events, Partition of sample space. Bayes Theorem (statement only). Examples and problems.	12
Unit 2	<b>Uni-variate Discrete Probability Distribution:</b> Definitions of : random variable, discrete random variable, probability distribution of discrete random variable, Probability mass function (p.m.f.), Cumulative distribution function, mean , variance and standard deviation. Properties of distribution function. Examples and problems.	12
Unit 3	<b>Some Standard Discrete Probability Distributions :</b> 1. Bernoulli: p.m.f., mean and variance. (statement only) 2. Binomial: p.m.f., mean, variance and additive property. (statement only) real life situation. 3. Poisson: p.m.f., mean, variance and additive property.(statement only) real life situation. Examples and problems.	12
Unit 4	<b>Bi-variate Discrete Probability Distribution:</b> Bivariate discrete random variable, Joint probability distribution of bivariate discrete random variable, marginal and conditional distribution and independence of two variables. Examples and problems.	12
<b>Term 2</b>		
Unit 5	<b>Normal Distribution:</b> Normal Distribution :Definition, p.d.f. curve, properties of normal distribution, state mean and variance, standard normal variate, problems to evaluate probabilities(using statistical table and excel), additive property for two variables (statement only). Fitting of normal distribution using Excel.Examples and problems.	14
Unit 6	<b>Test Of Hypothesis-I:</b> 1. Definitions of :Hypothesis, Null hypothesis, Alternating hypothesis, Critical region, Types of Errors, Level of significance,	18

	<p>P-value.</p> <p>2. Test for Population Mean (for large and exact sample): Describe test procedure for testing</p> <ol style="list-style-type: none"> <li><math>H_0: \mu = \mu_0</math> against <math>H_1: \mu \neq \mu_0</math> and</li> <li><math>H_0: \mu_1 = \mu_2</math> against <math>H_1: \mu_1 \neq \mu_2</math>. If population variance is known.</li> </ol> <p>3. Test for Population Mean: Describe test procedure for testing</p> <ol style="list-style-type: none"> <li><math>H_0: \mu = \mu_0</math> against <math>H_1: \mu \neq \mu_0</math> and</li> <li><math>H_0: \mu_1 = \mu_2</math> against <math>H_1: \mu_1 \neq \mu_2</math>. If population variance is unknown.</li> </ol> <p>4. Describe the test procedure for paired t-test.</p> <p>5. Test for population proportion : Describe test procedures for testing</p> <ol style="list-style-type: none"> <li><math>H_0: P = P_0</math> against <math>H_1: P \neq P_0</math> and</li> <li><math>H_0: P_1 = P_2</math> against <math>H_1: P_1 \neq P_2</math>.</li> </ol>	
Unit 7	<p><b>Test Of Hypothesis-II:</b></p> <p>1. Describe Chi-square test for testing</p> <ol style="list-style-type: none"> <li>Goodness of fit.</li> <li>Independence of attributes.</li> </ol> <p>2. Describe test procedure for testing <math>H_0: \sigma_1^2 = \sigma_2^2</math> against <math>H_1: \sigma_1^2 \neq \sigma_2^2</math> (test based on F-distribution)</p>	8
Unit 8	<p><b>Non-parametric Tests :</b></p> <p>Introduction , sign test, run test, Kolmogrove – Smirnov test, Mann whitney test.</p>	8

#### List of Practicals

Sr. No.	Name of Experiment
1	Applications of Binomial and Poisson Distribution.
2	Bi-variate Probability Distribution.
3	Applications of Normal distribution.
4	Testing of Population means and proportions.
5	Test based on Chi-square and F distributions.
6	Non parametric test.

#### Books Recommended:

1. Fundamentals of Mathematical Statistics: Gupta, Kapoor V.K.
2. Fundamentals of Statistics: S.C. Gupta
3. Business Statistics : Gupta Indra
4. Fundamentals of Statistics: D.N. Elhance
5. Statistical Methods: S.P.Gupta

**T.Y. B.Com.**  
**Business Entrepreneurship Special Paper II**  
**Subject Name :- Business Entrepreneurship.**  
**Course Code :- 305 – g.**

**Objective :** To enable students to understand the basic concepts of entrepreneurship and preparing a business plan to start a small industry.

1. To Develop Knowledge and understanding in creating and managing new venture.
2. To Equip students with necessary tools and techniques to set up their own business venture.
3. To Help students to bring out their own business plan.
4. To make students aware about business crises and sickness.

**Term I**

Unit No	Topic	Lectures
1	<b>SMALL SCALE INDUSTRIES</b> Definition - Meaning - Product Range - Capital Investment - Meaning and importance of Tiny Industries, Ancillary Industries, Cottage Industries. Role played by SSI in the development of Indian Economy. Problems faced by SSI's and the steps taken to solve the problems - Policies Governing SSI's.	12 Hrs
2	<b>FORMATION OF SMALL SCALE INDUSTRY</b> Business opportunity, scanning the environment for opportunities, evaluation of alternatives and selection based on personal competencies. Steps involved in the formation of a small business venture: location, clearances and permits required, formalities, licensing and registration procedure.	12 Hrs
3	<b>BUSINESS PLAN PREPARATION :</b> Meaning and importance - objectives - Selection of suitable form of organisation - Precautions to be taken by an entrepreneur while preparing Business Plan. Project Appraisal - Break - even Analysis and Ratio Analysis : Debt : Service Coverage Ratio - Gross Profit : Net Profit Ratio and Return on Investment ( ROI ), Project Audit	14 Hrs
4	<b>PROJECT ASSISTANCE</b> Financial assistance through SFC's, SIDBI, Commercial Banks, IFCI - Non-financial assistance from DIC, SISI, KVIC - Financial incentives for SSI's and Tax Concessions - Assistance for obtaining Raw Material, Machinery, Land and Building, Venture Capital and Technical Assistance	10 Hrs
<b>Total</b>		<b>48 Hrs</b>

**Term II**

Unit No	Topic	Lectures
5	<b>BUSINESS PLAN (BP) IMPLEMENTATION</b>	12 Hrs

	Meaning - importance - preparation of Business Plan, Financial aspects, Marketing aspects, Human Resource aspects, Technical aspects, Social aspects of Business Plan. Common pitfalls to be avoided in preparation of a Business Plan.	
6	<b>SMALL ENTERPRISE MANAGEMENT :</b> ( As Distinct from corporate sector management ) Functional v/s Integrated Approach Structured v/s Flexible Approach Logical v/s Creative Approach Start up phase Management: Difference of opinion with in promoting team - Avoiding failure – Problem-Solving, Creativity and Innovation, Stability Phase Management, Growth phase Management,	12 Hrs
7	<b>BUSINESS CRISES AND SICKNESS :</b> Types of Business Crises, Starting crises, Cash crises, Delegation Crises, Leadership Crises, Financial Crises, Prosperity Crises, Succession Crises, Sickness : Meaning and Definition, Symptoms, Causes, Turnaround Strategies, Revival Schemes of Sickness,	12 Hrs
8	<b>SKILL DEVELOPMENT</b> <ul style="list-style-type: none"> <li>• Preparation of a Project report to start a SSI Unit.</li> <li>• Preparing a letter to the concerned authority-seeking license to the SSP Unit (You propose to start).</li> <li>• Format of a business plan.</li> <li>• A Report on the survey of SSI units in the region where college is located</li> <li>• Chart showing financial assistance available to SSI along with rates of interest</li> <li>• Chart showing tax concessions to SSI both direct and indirect.</li> <li>• Success stories of Entrepreneurs in the region. (Any Two)</li> <li>• Documents required for Registration of SSI</li> </ul>	12 Hrs
<b>Total</b>		<b>48 Hrs</b>

### Recommended Books

1. Desai Vasant -: "Management of Small Scale Industries" Himalaya Publishing House.
2. Khanka S.S. -: "Entrepreneurial Development" S.Chand.
3. Gupta S.S. -: "Entrepreneurial Development" Sultan Chand & Sons.
4. Taneja Satish and Gupta S.L. "Entrepreneurship Development - New Venture Creation" Gaigotia Publishing Company, New Delhi.
5. Chandra P. - 'Project - Preparation, Appraisal and Implementation' - Tata McGraw Hill, New Delhi.
6. Jain P.C. (ed.) 'Handbook for New Entrepreneurs' - Entrepreneurship Development Institute of India, Ahmedabad.



7. Pandey G.N. - 'A Complete Guide to Successful Entrepreneurship' Vikas Publishing House Pvt Ltd.
8. Maharashtra Centre for Entrepreneurship Development - 'Project Profile', 'Profile for SSI Projects.'
9. Edward D. Boao - 'Opportunities'.
10. Prof. John Mullins - 'The New Business Road Tests' - Pearson.
11. Prof. Rajeev Roy - 'Entrepreneurship' Oxford University Press.
12. Rashmi Bansal - 'Stay Hungry Stay Foolish' - CIIFIM, Ahmedabad.
13. Dr. Patel V.G. - 'When The Going Gets Tough' - Tata McGraw Hill, New Delhi.
14. dovagr yaaogaraja Á ]VaogasaMQal Á SaaQaa mhNajao saapDola – ka^inTnaonTla p`kaSana, puNao
15. rSmal bansala Á sTo hMga`I sTo fUilaSa<sup>3</sup>marazi Anauvaad Á ivadulaa Taokokr´
16. Mark. J. Dollinger, Entrepreneurship - Strategies and Resources, Pearson Edition.
17. Udai Pareek and T.V. Rao, Developing Entrepreneurship
18. S.V.S. Sharma, Developing Entrepreneurship, Issues and Problems
19. Srivastava, A Practical Guide to Industrial Entrepreneurs
20. Anil Kumar: Small Business and Entrepreneurship I.K. International Publishers
21. Government of India, Report of the committee on Development of small and medium entrepreneurs, 1975
22. Bharusali, Entrepreneur Development
- 23 Vidya Hattangadi : Entrepreneurial
24. Dr. Venkataramanappa : : Entrepreneurship Development
25. B. Janakiraman , Rizwana M: Entrepreneurship Development
26. N.V.R Naidu : Entrepreneurship Development, I.K. International Publishers
27. Business Entrepreneurship – Dr. M. B. Sonawane
28. Business Entrepreneurship – Dr. Sudhakar Jadhavar (Dean Commerce Faculty)
29. Business Entrepreneurship –Dr. S. L. Shirgave.

**T.Y. B.Com.**  
**Marketing Management Special Paper II**  
**Subject Name -: Marketing Management.**  
**Course Code -: 305 – h.**

**Objectives of the Paper**

- I. To understand the concept and functioning of marketing planning and sales management
- II. To know marketing strategies and organization
- III. To inform various facets of marketing with regulatory aspects
- IV. To understand marketing in globalize scenario

**First Term**

**Unit I**

**Marketing Planning and Sales Forecasting**

Meaning of Marketing Planning  
Importance of Marketing Planning  
Types of Marketing Plan  
Elements of a Marketing Plan  
Process of Preparing a Marketing Plan  
Meaning of Sales Forecast, Sales Budgets and Sales Quota  
Sales Forecasting Methods  
Forecasting Techniques  
(12 Periods)

**Unit 2**

**Social Marketing:**

Meaning and Objectives of Social Marketing  
Social Responsibility of Marketing Manager  
Impact of Marketing on Society and Other Business  
Social Criticism of Marketing  
Recent Trends in Social Marketing  
(16 Periods)

**Unit 3**

**Marketing Organisations**

Meaning of Marketing Organisation  
Changing role of Marketing Organisation  
Factors affecting on Marketing Organisation  
Essentials of an effective Marketing Organisation  
Types of Marketing Organisation  
(10 Periods)

**Unit 4**

**Marketing Strategies**

Concept of Strategy  
Characteristics of Strategy  
Meaning of Marketing Strategy  
Competitive Marketing Strategies

Competitive Strategies in Global Environment

Benchmarking – A total for effective Marketing Strategy – meaning, process and advantages of

Benchmarking

(10 Periods)

## **Second Term**

### **Unit 5**

#### **Agricultural marketing**

Meaning of Agriculture Marketing

Types of Agri-Products

Features of Agri-Products

Types of Markets – Defects of Agri- marketing and remedies

Marketing Intelligence System and Agriculture Marketing

Distinction between manufacture goods marketing and Agriculture goods marketing

(14 Periods)

### **Unit 6**

#### **International Marketing**

Meaning, nature, need and importance of International Marketing

International Marketing Vs Domestic Marketing

Problems and Challenges in International Marketing

Mode of entry in International Market

Scope of International Marketing

(12 Periods)

### **Unit 7**

#### **Marketing Regulations**

Importance of Marketing Regulations in Marketing.

Relevance and importance of following Acts in the Context Marketing Management

Consumer Protection Acts, 1986

Trade Mark Acts, 1999

Competition Acts, 2002

Indian Patent (amendment) Acts, 2005

Bureau of Indian Standards Act

(12 Periods)

### **Unit 8**

#### **Globalization and Marketing**

Meaning of Globalization

Features of Globalization

Marketing in 21<sup>st</sup> Century

Impact of Globalization on marketing

Benefits and limitation of Globalization

Case study related to Global Marketing

(10 Periods)

### **Recommended:**

#### **Books:**

T.Y. B.Com. w.e.f. 2015-16

Philip Kotler	Marketing Management
David Carson	International Marketing: A Comparative System Approach, Wiley, New York
Steven M. Bungess	The New Marketing Halfway House, Zebra Press, South Africa
David J. Schwartz	Marketing Today: A Basic Approach Harcourt Brace Jovanovich, New York
Thomas V. Boroma	The Marketing Edge: Making Strategic Work The Free Press, New York
Peter Doyle	Value-based Marketing: Marketing Strategies for Corporate Growth and Shareholder value John Wiley, Crichester, England
E. Jenome McCarthy	Basic Marketing: A Managerial Approach Irwin, Homewood, Illinois

**Suggested mode of conducting practical**

1. Guest lecture
2. Library assignment
3. Case study
4. Field visit
5. Conducting Survey
6. Presentation

**T.Y. B.Com.**

**Agricultural and Industrial Economics Special Paper II**

**Subject Name :- Agricultural and Industrial Economics.**

**Course Code :- 305 - i.**

**Objectives -**

1. To study the agricultural development in India.
2. To analyze the importance of industrial development in India

<b>Term I - Agricultural Development in India</b>		
<b>Unit</b>	<b>Topic</b>	<b>Lectures</b>
1.	<b>Agriculture :-</b> 1.1 Role of Agriculture in Indian Economy 1.2 Progress of Agriculture since 1991. 1.3 Concept & Problems of Productivity 1.4 Causes of low Productivity in Indian Agriculture 1.5 Measures adopted to improve the productivity 1.6 Causes and its effects on sub-division and fragmentation of land holding	10
2.	<b>Land Reforms :-</b> 2.1 Technological & Institutional Reforms 2.2 Evaluation of Land Reforms.	08
3.	<b>Agriculture Labour :-</b> 3.1 Types of Agriculture Labour. 3.2 Causes of increase Agriculture Labour. 3.3 Government Policy Measures : EGS/MGNREGA	10
4.	<b>Problems of Farming :-</b> 4.1 Seasonal changes and farming 4.2 Minimum support price of crops. 4.3 Purchasing of foods by Government 4.4 Role of Government in natural calamities 4.5 Problems of Farmers Suicide. 4.6 Land Acquisition	12
5.	<b>Agricultural Processing :-</b> 5.1 Role of Agricultural Processing in India 5.2 Scope & Importance of Agricultural Processing. 5.3 Problems & remedial measures of Agricultural Processing.	08
		<b>Total 48</b>
<b>Term II - Industrial Development</b>		
<b>Unit</b>	<b>Topic</b>	<b>Lectures</b>
6.	<b>Industry &amp; Economic Development :-</b> 6.1 Role of Industry in India 6.2 Highlights of Industrial growth Since 1991 6.3 Ownership of Industry 6.4 Pattern of Ownership of Indian Industries 6.5 Public & Private Sector. 6.6 Role of Small Scale Industries.	10

	6.7 Problems & Policy measures adopted to their developments.	
7.	<b>Major Industries in India :-</b> 7.1 Sugar & Textile. 7.2 Iron & Steel. 7.3 Power Generation.	<b>10</b>
8.	<b>Industrial Labour :-</b> 8.1 Government wage policy 8.2 Industrial Dispute – Causes and Measures 8.3 Social Security & Welfare Measures.	<b>08</b>
9.	<b>Industrial Finance :-</b> 9.1 Problems of Industrial Finance 9.2 Sources of Industrial Finance 9.3 IDBI, IFCI, ICICI, SFC.	<b>10</b>
10.	<b>Public Enterprises :-</b> 10.1 Government policy of Public Enterprises. 10.2 Problems of Public Enterprises 10.3 Arguments against Privatization of Public Enterprises	

**Recommended Books :**

1. S.K.Misra and V.K.Puri : Indian Economy - Himalaya Publishing House, Delhi.
  2. Khedkar B.D. : Indian Economy, Success Publication, Pune
  3. Sundaram & Black : The International Business Environment, New Delhi
  4. Agrawal A.N. Indian Economy – Vikas Publication
  5. Khem Farooq A. Business and society, S.Chand Delhi
  6. Dutt R & Sundaram K.P.M – Indian Economy, s.chand delhi
  7. Dutt Rudder : Economic Reforms in India – A Critique – S Chand, New Delhi
  8. Hedge: Environmental Economics, MaMillan
- K.V. Srivyya and V.R.M. Das : Indian Industrial Economy, Chand & Com.New Delhi 1977.

**T.Y. B.Com.**

**Defense Budgeting, Finance & Management Special Paper II**  
**Subject Name -: Defense Budgeting, Finance & Management.**  
**Course Code -: 305 – j.**

**Aim of the paper**

One of the crying needs of the hour is to ensure that the National Security objectives are met-in a cost effective manner. Against such backdrop, the aim can be achieved by educating the students and disseminating the information and by giving the planners, decision makers and administrators all the information they need in an easily understandable form. By studying this paper students will understand all the financial aspects of budgetary and defence production in India.

**Term I**

<b>Unit No.</b>	<b>Topic</b>	<b>Lectures</b>
<b>1.</b>	<b>Rationale of Defence Production in India.</b> a. Economic aspects of Defence Production. b. Political aspects of Defence Production.	<b>12</b>
<b>2.</b>	<b>Defence and Development.</b> a. Concept of Defence v/s Development. b. Evaluation of the Debate. c. Future prospects of the debate	<b>12</b>
<b>3.</b>	<b>Government Policies towards Defence Production in India.</b> a. Industrial Policy Resolution of the Government 1947-48, 1956-57, Since 1991 onwards. b. Weapons Procurement Policies in India since 1947.	<b>12</b>
<b>4.</b>	<b>Structure of Defence Production.</b> a. Department of Defence Production in the Ministry of Defence b. Structure and Functions. c. Defence Public Sector Undertakings - Basic Aims and Objectives. d. Information & role of Defence Public Sector Undertakings.	<b>12</b>
<b>Total</b>		<b>48</b>

**Term II**

<b>Unit No.</b>	<b>Topic</b>	<b>Lectures</b>
<b>5.</b>	<b>Role of Private Sector in Defence Production.</b> a. Status of Indigenous arms production in India. b. Problems of prospectus of arms production in India.	<b>12</b>
<b>6.</b>	<b>Defence Management.</b> a. Nature, Scope, Function and Principles of Management. b. Principles and Types of Organisation, Military and Non Military Organisations.	<b>12</b>
<b>7.</b>	<b>Decision making in Armed Forces.</b> a. Organisational aspects of Decision Making. b. Decision making process in India.	<b>12</b>
<b>8.</b>	<b>Logistics Management for Indian Defence.</b> a. An understanding of Logistics management - meaning and concept.	<b>12</b>

	b. Significance and Historical Evaluation. c. Scope of Logistics management. d. Principles of Logistics Management. e. Logistics Planning for Indian Defence.	
<b>Total</b>		<b>48</b>

<b>Recommended Books</b>	
1.	Raju G.C. Thomas, "The Defence of India: A Budgetary Perspective" (MacMillan Publication, New Delhi, 1978)
2.	Subramanyam K., "India's Security Perspective – Policy and Planning", (Lancer Books, New Delhi, 1991).
3.	Nanda Ravi, "National Security Perspective, Policy and Planning", (Lancer Books, New Delhi, 1991).
4.	Khanna D. D. and Malhotra P. N., "Defence vs. Development: A Case Study of India", (Indus Publication Company, New Delhi, 1993).
5.	Kennedy Gavin, "Defence Economics", (Gerald Duckworth & Co. Ltd, 1983).
6.	Ghosh Amiya, "India's Defence Budget & Expenditure Management in Wider Context", (Lancer Publication and Span Tech, Delhi, 1996).
7.	Dutta Meena and Sharma Jai Narayan, "Defence Economics", (Deep and Deep Publication, New Delhi)
8.	Deger S. & Sen S. "Military Expenditure in the Third World Countries: The Economic Effects", (Routlet & Kegan Paul, 1986).
9.	Agarwal Rajesh K., "Defence Production and Development", (Gulab Vazirani for Arnold Heinermann Publishers, 1978).
10.	Thomas Raju G. C., "Indian Security Policy", (Princeton, New Jersey, University Press, 1988).
11.	Robert Loony and David Winterford, "Economic Causes and Consequences of Defence Expenditure in the Middle East and South Asia", (University Press, 1995).
12.	Shrinivas V. N., "Budgeting for Indian Defence: Issues of Contemporary Relevance", (KW Publishers Pvt., Ltd., New Delhi – 2008).
13.	Annual Report, Ministry of Defence, Government of India.
14.	Report of the Finance Commission, Government of India.



**T.Y. B.Com.**  
**Insurance Transport and Clearance Special Paper II**  
**Subject Name -: Insurance Transport and Clearance**  
**Course Code -: 305 – k.**

**Objectives :**

- 1) To know the fundamentals of Life Insurance & General Insurance.
- 2) To create the awareness of Insurance Business & practices .
- 3) To know the knowledge about laws & regulations relating to Life Insurance & General Insurance.

**Term I**

<b>Unit</b>	<b>Topic</b>	<b>Lectures</b>
<b>1</b>	<b>Insurance Management</b> Life Insurance, Claim Settlements ,Maturity Claims – Meaning , Procedure for claim ,types of claims ,survival benefits ,Death claims , early claims , required documents & forms	<b>12</b>
<b>2</b>	<b>Nomination &amp; assignments of policies</b> Difference between Nominations & assignments , policy conditions ,loans & surrender of policies, post maturity claims	<b>12</b>
<b>3</b>	<b>Privatization &amp; Insurance Business</b> Effect of privatization on Insurance Business, Comparative study of private companies & government companies, Malhotra committee report, current trends in global insurance business.	<b>12</b>
<b>4</b>	<b>Laws relating with Insurance Business</b> 1) Commentaries on Insurance Act 1938 2) Life Insurance corporation Act 1956 3) Insurance Regulatory & Development Act 1991 4) Overview of Income Tax Act	<b>12</b>
	<b>Total-</b>	<b>48</b>

**Term II**

<b>1</b>	<b>Insurance Management</b> <b>General Insurance</b> Maturity Claims – Meaning ,Procedure for claim , Types of claims, survival benefits ,Death claims , early claims, required documents & forms, Accidental benefits & disability benefits, various conditions in the policy , permanent disability benefits, post maturity claims, payments, importance of timely payment, due dates of payment, methods & rules of payment , current trends of General Insurance in Global Business	<b>12</b>
<b>2</b>	<b>Premium Payments</b> Importance of timely payment, due date of payment Surrender values – Meaning & Conditions, Lapse of policy, forfeiture & revival of policies, special revival scheme, Installment revival scheme, loan cum revival scheme	<b>12</b>

<b>3</b>	<b>Laws related to General Insurance Business</b>	<b>12</b>
	1) Insurance Act 1938	
	2) Insurance Amendment Act 2002	
	3) IRDA Regulations 2002	

<b>4</b>	<b>Insurance Business &amp; Saving Plans</b>	<b>12</b>
	1) Financial planning & Taxation	
	2) Mutual Funds & shares	
	3) Unit Trust & Unit based policies	
	4) Record Keeping & performance for insurance Agents	
	5) Business Targets & Incentives	

**Total- 48**

#### **Recommended Books**

- 1) Principles and Practices of Insurance- Dr. P. Periaswamy  
Himalaya Publishing House, Mumbai
- 2) Theory and Practice of Insurance Business- M. Ariff Khan
- 2) Marketing and Life Insurance Business- P.K. Biswas Roy  
Discovery Publishing House, New Delhi
- 4) Travel and Tourism Business Management – Dr.S.K.Wadekar  
Shanti Prakashan, Ahmedabad (Gujrat)
- 5) Life Insurance Administration, Insurance Institute of India
- 6) Manual for Agents- LIC India

**T.Y. B.Com.**

**Computer Programming and Application Special Paper II**

**Subject Name :- Computer Networking and Cyber Security.**

**Course Code :- 305 – I.**

**Course Objectives:**

1. To know about computer network.
2. To understand different topologies used in networking
3. To learn different types of network.
4. To understanding the use of connecting device used in network.

**Term-I**

<b>Unit No.</b>	<b>Name of the Topic</b>	<b>No. of Lectures</b>	<b>Ref. Books</b>
1	<b>Chapter 1: Computer Networks.</b> 1.Introduction Computer Network, Topology, Types of Networks 2.Communication Types Serial, Parallel 3.Modes of Communication : Simplex, Half Duplex, full Duplex, Server Based LANs &Peer-to-Peer LANs, Comparison of both 4.Protocols and Standards	14	1,2,3
2	<b>Chapter 2 : Network Models</b> 1.Design issues of the layer 2. Protocol Hierarchy 3.ISO-OSI Reference Model : Layers in the OSI Model, Functions of each layer 4. Terminology : SAP, Connection Oriented services, connectionless services, Peer Entities 5. Internet Model (TCP/IP) 6. Comparison of ISO-OSI & TCP/IP Model 7. Addressing : Physical Addresses, Logical Addresses, Port Addresses 8. IP Addressing : Classfull addressing, Classless addressing	12	1,2,3
3	<b>Chapter 3 :Transmission Media</b> 1.Guided Media (Wired) : Coaxial Cable:- Physical Structure, standards, BNC Connector, Applications, Twisted Pair: Physical Structure, UTP vs STP, Connectors, Applications, Fiber Optics Cable: Physical Structure, Propagation Modes (Single Mode & Multimode), Connectors, Applications. 2. Unguided Media(Wireless) Electromagnetic Spectrum For Wireless Communication, Propagation Methods( Ground, Sky, Line-Of- Sight),Wireless Transmission(Radio Waves, Infra-Red,	12	1,2,3

	Micro- Wave)		
4	<b>Chapter 4 : Wired LANs : Ethernet</b> 1. IEEE Standards 2. Standard Ethernet(MAC Sublayer, Physical layer) 3. Fast Ethernet(MAC Sublayer, Physical layer) 4. Gigabit Ethernet(MAC Sublayer, Physical layer) 5. Network Interface Cards (NIC), Components of NIC, Functions of NIC, Types of NIC.	10	1,2,3
<b>Total No of Lectures</b>		<b>48</b>	

**Term-II**

Unit No.	Topic	No. of Lectures	Ref. Books
5.	<b>Chapter 5 : Wireless LANs</b> 1. IEEE802.11 (Architecture, MAC Sub layer, Frame Format, Frame Types, Addressing Mechanism) 2. Bluetooth (Architecture Piconet and Scatternet Applications)	10	1,2,3
6.	<b>Chapter 6 : Information Security Concepts</b> 1. Information Security Overview: Background and Current Scenario 2. Types of Attacks 3. Goals for Security 4. E-commerce Security 5. Computer Forensics 6. Steganography	10	1,2,3
7	<b>Chapter 7: Security Threats and Vulnerabilities</b> 1. Overview of Security threats 2. Weak / Strong Passwords and Password Cracking 3. Insecure Network connections 4. Malicious Code 5. Programming Bugs	10	
8.	<b>Chapter 8 : Cryptography / Encryption</b> 1. Introduction to Cryptography / Encryption 2. Digital Signatures 3. Public Key infrastructure 4. Applications of Cryptography 5. Tools and techniques of Cryptography	10	
9.	<b>Chapter 9: Wireless Networks and Security</b> 1. Components of wireless networks 2. Security issues in wireless	08	
<b>Total No. Lectures</b>		<b>48</b>	

**Recommended Books:**

- 1) Computer Networks - Andrew Tanenbaum (III Edition)
- 2) Data Communications & Networking - Behrouz Ferouzan (III Edition)
- 3) Complete Guide to Networking - Peter Norton

**T.Y. B.Com.**  
**Business Administration Special Paper III**  
**Subject Name :- Business Administration**  
**Course Code :- 306 – a.**

**Objective :-**

To acquaint the students with the basic concepts in finance and production functions of a business enterprise.

**Term I**

Unit No.	Finance	Lectures
	content	
1	<b>Finance :-</b> 1.1 Money and Finance, Need, Nature and Importance of Finance. 1.2 Finance Functions, Objectives of Financial Management, Functions of Finance Manager. 1.3 Financial need of a modern business organization.	10
2	<b>Financial Planning :-</b> 2.1 Meaning, Nature and characteristics of financial planning. Scope, Importance, Advantages, Limitations, of Financial Planning . 2.2 Steps in financial planning. 2.3 Methods of estimating financial requirements.	12
3	<b>Capitalization and Capital Structure :-</b> 3.1 Capitalization – Concept, Factors governing capitalization, over and under capitalization - Causes and effects, Fair Capitalization. 3.2 Capital Structure- Meaning, Concept and Principles of capital structure, Factors influencing the pattern of capital structure. 3.3 Trading on equity- Concepts and effects.	12
4	<b>Management of Capital :-</b> 4.1 <b>Types of capital-</b> Fixed capital and working capital, owned and borrowed capital, Short and Long term Capital. 4.2 Need, Importance, Factors governing fixed and working capital requirement. 4.3 <b>Sources of capital</b> - Shares, Debentures, Public Deposits, Ploughing back of profits, Loans from Bank and Financial Institutions, Trade creditors, Installment credit etc.	14
	<b>Total</b>	<b>48</b>

**Term II**

**(Production, Operations Functions)**

Unit No.	Production, Operations Functions	Lectures
	content	
1	<b>Production management Functions :-</b> 1.1 Meaning, Definition, Functions of Production Management, Responsibilities of Production manager . 1.2 Production Planning - Objectives, Importance, levels of planning. 1.3 Routing & Scheduling - Meaning, Route Sheets, Scheduling, Master and sequential scheduling, scheduling devices.	14

	1.4 Production control- Definition and meaning, Necessity, objectives, factors and techniques of production control	
<b>2</b>	<b>Plant Location and Plant Layout</b> 2.1 Introduction, importance, factors responsible for plant location. 2.2 Plant Layout- Meaning, Definition, Importance of good layout, factors relevant for choice of layout, Line, Process and Product layout. 2.3 Plant Layout - Advantages, disadvantages and techniques.	<b>10</b>
<b>3</b>	<b>Inventory management</b> 3.1 Inventory management -Introduction, methods, and Norms. 3.2 EOQ, Use of Computers in Inventory Management, 3.3 Material Requisition Planning (MRP) , Just In Time ( JIT ),ABC Analysis.	<b>10</b>
<b>4</b>	<b>Material Handling and supply chain management</b> 4.1 Meaning, function of material handling, principles of material handling. 4.2 Common material handling devices fork lift truck, platform truck, straddle carrier, chain hoist, roller and belt conveyor, bridge crane, crawler crane. 4.3 Supply chain management- Theory, Principles, Implications, Factors affecting supply chain management.	<b>14</b>
	<b>Total</b>	<b>48</b>

<b>Recommended Books</b>	
1.	Fundamentals of Business Finance- Dr. R. M. Shrivastav
2.	Corporate Finance- S C Kuchhal
3.	Industrial Finance- M C Kuchhal
4.	Corporate Finance- Dr. P V Kulkarni
5.	Financial Management- Dr. Prasanna Chandra
6.	Production, Operations Management - Dr.B.S. Goel (Pragati Prakashan Meerut)
7.	Operations Management- Norman Gaither, Greg Frazaier (Sengage Learning)
8.	Production Management - Chunawalla

**T.Y. B.Com.**  
**Banking & Finance Special Paper III**  
**Subject Name :- Banking Law and Practices in India.**  
**Course Code :- 306 - b.**

**Objectives:**

1. To acquaint the students with Banking Law and Practice in relation to the Banking system in India
2. To understand the legal aspects of Banking transactions and its implications as Banker and Customer.
3. To make the Students aware of the Banking Law and Practice in India

Term I

Unit No.	Topic	Lectures
1.	LAWS RELATING TO BANKING IN INDIA Provisions of The Banking Regulation Act, 1949, with reference to the following: Definition – Capital - Reserve Fund - Cash Reserve for Non Schedule Banks Liquid Assets – Licensing - Branch Licensing - Management Profit and Loss Account and Balance Sheet – Sec. 10, 29 & 30 Powers of the Reserve Bank of India – Sec. 35 & 36 Voluntary Amalgamation – Sec. 44A Compulsory Amalgamation – Sec. 45 Liquidation – Sec. 45 Banking Regulation Act as applicable to Co-operative Banks.	14
2.	NEGOTIABLE INSTRUMENTS ACT, 1881 Definition, Characteristics and Presumptions of Negotiable Instruments. Promissory Note, Bills of Exchange and Cheque – Definition and Features Parties to Negotiable Instruments Negotiation Presentment Notice of Dishonor Noting and Protesting	14
3.	PAYING BANKER Precautions in Payment of Customers' Cheques Paying Banker's Duties and Rights Statutory Protection to Paying Banker Payment of forged Cheque Return of cheques	10
4.	COLLECTING BANKER Precautions in collecting Customer's Cheques Collecting Banker's - Duties and Rights Statutory Protection to Collecting Banker Dishonor of Cheques by Non-Acceptance and Non-Payment	10
Total		48

Term II

Unit No.	Topic	Lectures
5	RELATIONSHIP BETWEEN BANKER AND CUSTOMER	14

	Definition of Banker and Customer Relationship as Debtor and Creditor Banker as Trustee Banker as Agent Banker's Obligation of Secrecy of Accounts Banker's Lien Right of Set Off Disclosure permitted by the Banker's Practices and Usage Bankers Obligation to honour Cheques Garnishee Order Termination of Relationship	
6	<b>SECURITIES FOR ADVANCES:</b> Principles of Secured Advances Precautions to be taken by the banker while advancing against: a. Documents of title to Goods b. Real Estate c. Fixed Deposit Receipt d. Bullion e. Supply Bills f. Life Insurance Policy g. Shares h. Agricultural Produce	10
7.	<b>MODES OF CREATING CHARGE:</b> Lien , Pledge , Hypothecation Mortgages and types of Mortgages, Precautions to be taken by Bankers while creating and recording charge	10
8.	<b>PROJECT APPRAISAL &amp; RECOVERY MEASURES</b> <b>A) Steps in Project Appraisal - Economic, Technical, Managerial, Operational and Financial Aspects.</b> <b>B) Recovery Measures:</b> i) Legal Measures: Debt Recovery Tribunal – LokAdalat – Corporate Debt ii) Non Legal Measures: Follow up action – One time settlement – Recovery Camps – Recovering through Self Help Groups. Recovery System – Recovery under Securitisation and Reconstruction of financial Assets and enforcement of Security Interest Act, 2003	14
<b>Total</b>		<b>48</b>

#### Recommended Books

1. Practice of Law and Banking -: G.S. Gill
2. Banking Law and Practice -: P.N. Varshney
3. Banking Theory and Law Practice -: E. Gordon, K. Natarajan
4. Banking Law and Practice in India -: M.L. Tannan
5. Banking Law and Practice in India -: Maheshwari
6. Law and Practice of Banking -: Prof. Mugli
7. Banking Theory and Practice -: K.C. Shekar
8. Law and Practice of Banking -: B.M. Lall and Nigam
9. Banking Law & Practices Shri. Prakash Misal, Success Publication.



**T.Y. B.Com.**

**Business Laws & Practices Special Paper III**

**Subject Name -: Business Laws & Practices.**

**Course Code -: 306 - c.**

**Objectives -**

- 1) To impart the students with the knowledge and understanding of important business Laws including tax related laws.
- 2) To acquaint the students with Company law & Secretarial Practice.

**Term I**

<b>Unit No.</b>	<b>Topic</b>	<b>Lectures</b>
<b>1</b>	<b>Central Excise Act 1944</b> Meaning and object of Excise - Definitions- Goods, Manufacture, Production, Excisable Goods - Registration Procedure and Documentation - Valuation - Transaction Value, Valuation under MRP, Tariff Value, Valuation under Central Excise Valuation Rules. Simple Problems on valuation - Daily Stock Account (DSA), Invoicing and Periodical returns, Assessment - Payment of Duty - Method, manner and mode of duty, payment, Account Current and TR - 6 - Challan - CENVAT - Definition of INPUT, CAPITAL GOODS, Manner and availment of CENVAT - SSI Unit - Records, Documents to be maintained, Benefits for SSI Units - SSI Units and Manufacture of Branded goods - SSI Unite and job work	10
<b>2</b>	<b>Service Tax -</b> 1. Meaning, object and scope of the service tax. 2. Taxable Services - Stock Broking. - Advertising - Courier - Tour Operator - Photography Services - Online information and data base access and/or retrieval - services - Value of taxable service 3. Procedure of Registration, Payment of Service Tax, Refund of Service Tax. 4. Return of Service Tax, Assessment and Penalties.	10
<b>3</b>	<b>CUSTOM ACT 1962. ,</b> 1. Meaning object and scope, Definitions - Customs Area, Customs Port / Air Port / Station /Water - Prohibited goods - smuggling - Shipping Bill - Entry - Bill of Entry-Bill of Export - Costal Goods. 2. Levy and exemption from Custom duty - Valuation of goods for purpose of assessment. 3. Clearance of Imported and Exported goods - Confiscations of goods and conveyances and imposition of penalty.	10
<b>4</b>	<b>CENTRAL SALES TAX ACT 1956</b> 1. Definitions - Sale, inter-state sales, intra-state sales, sales during import sales, export, goods, dealer, appropriate state, declared goods. 2. Persons liable to pay CST, Rate of CST, Practical Problems on Calculation of CST payable. 3. Registration under CST Act	10
<b>5</b>	<b>Law of patent &amp; Trade Mark</b>	08

	<p>Patent Act 1970 - Important Definitions, Inventions Net Partner, Application for patents,, Opposition to Grant of Patent, Grant and sealing of patents, Suit concerning infringement of patents, Surrender and revocation of patents, penalties.</p> <p>Trade Mark Act 1999 - Important definitions, procedure of Registration, Duration, Renewal etc. of registration - infringement of Trade Mark -Penalties.</p>	
<b>Term II</b>		<b>48</b>
<b>6</b>	<p><b>Role of company secretary</b></p> <p>Origin &amp; concept - Definition of secretary - Importance of company secretary - Duties, Liabilities &amp; Rights of company secretary - Qualification of Company secretary</p>	12
<b>7</b>	<p><b>Borrowing Powers and Methods of Borrowing</b></p> <p>Statutory Provisions - Unauthorized Borrowings - Security for borrowings - Mortgage - Pledge - Hypothecation - Charge - Fixed Mortgage and Charge - Registration of Charges</p> <p>Method of borrowings -</p> <p>Short-term Borrowings - Loan From Banks - Public Deposits - Companies Acceptance of Deposits Rule 1975 - Repayment of Deposit and Powers of Company</p> <ul style="list-style-type: none"> <li>• Company Law Board</li> <li>• Income Tax on Company Deposits</li> <li>• Regulation by RBI</li> <li>• Long and Medium Term Borrowings</li> </ul> <p>Debentures : Meaning, Kinds - Procedure for Issue of Debentures - Guidelines for Issue of Debentures - Rights of Debenture holders - Liabilities of Trustees - Transfer and Transmission of Debentures - Redemption - Reissue of Redeemed Debentures</p> <ul style="list-style-type: none"> <li>• Appointment of a Receiver and Its Registration</li> <li>• Inter-Company Loans and Investments</li> </ul>	08
<b>8</b>	<p><b>Dividend, Interest &amp; Bonus Shares</b></p> <p><b>Dividend</b></p> <p>Meaning, Statutory Provisions - Conditions under which Dividend may not be paid - Declaration of Dividend - Dividend paid out of Reserves - Unpaid or Unclaimed Dividend Transfer to Central Govt. - Procedure for Payment of Dividend - Dividend Mandates / Authority - Interim Dividend - Loss of Dividend Warrants - Payment of Interest out of Capital - Dividend and Income Tax</p> <p><b>Interest -</b></p> <p>Meaning and Distinction from Dividend - Procedure of paying Interest on Debentures</p> <p><b>Bonus Shares -</b></p> <p>Bonus Shares or Capitalization of Profits - Statutory Provisions / Guidelines for Issue of bonus shares, Procedure for Issue of Bonus Shares - Forms of Issue of Bonus Shares - Effects of Issue of Bonus Shares - Advantages of the Issue of Bonus Shares - Limitations of the</p>	14

	Issue of Bonus Shares	
<b>9</b>	<b>Accounts, Statutory Books &amp; Registers</b> Accounts : Books of Accounts - Annual Accounts - Balance Sheet of a Holding Company - Annual Return - Statutory Books and Registers - Statistical Books	04
<b>10</b>	<b>Company Audit</b> Appointment of Auditors - Special Audit - Audit of Cost Accounts - Removal of Auditors - Remuneration and Expenses of an Auditor - Qualifications and Disqualifications of an Auditor - Rights, Powers and Duties of an Auditor - Auditor's Report - Liabilities of Auditor	10
		48

**Recommended Books :-**

1. Company Law – A.K.Mujumdar (Taxmann Publication Pvt.Ltd.)
2. Company Law – Avtar singh (Eastern Book Comp. Lucknow )
3. Secretarial Practice – M.C. Kuchhal
4. Indirect Taxes – V.S.Datey (Taxmann Publication Pvt.Ltd.)
5. Indirect Taxes- S.C. Mehrotra (Sahitya Bhavan Publication, Agra )
6. Corporate Law – Dilip Shinde, Kiran Nerkar, Abhishek Sahu  
(Sai Jyoti Publication)

**T.Y. B.Com.**  
**Co-operation and Rural Development Special Paper III**  
**Subject Name :- Co-operation and Rural Development.**  
**Course Code :- 306 - d.**

**Objectives :-**

1. To acquaint students with the co-operative marketing
2. To develop the capability of students for knowing different types Marketing.
3. To aware the role of National Agricultural Co-operative Marketing Federation (NAFED)

**Term I**

<b>Unit No.</b>	<b>Topic</b>	<b>Lectures</b>
<b>1</b>	<b>Introduction to Marketing</b> 1.1 Meaning and definition 1.2 Elements 1.3 Objectives 1.4 Importance 1.5 Evaluation of marketing 1.6 Scope of marketing 1.7 Classification of markets - Local, Regional, National and Global markets	<b>10</b>
<b>2</b>	<b>Co-operative Marketing</b> 2.1 Basic concepts and features. 2.2 Structure of cooperative marketing 2.3 Primary Co-operatives Marketing Societies-objects, Functions and Progress. 2.4 District and State Co-operatives marketing societies / Federation - objects, Functions and Progress. 2.5 Development and Evaluation.	<b>10</b>
<b>3</b>	<b>Consumer Co-operatives</b> 3.1 Meaning, Need and Importance 3.2 Structure. 3.2.1 Primary Co-operative Consumer Stores, Student Consumer Stores. 3.2.2 Wholesale Co-operative Stores 3.2.3 Super markets 3.2.4 State Co-operative Consumer Federation 3.2.5 National Co-operative Consumer Federation 3.2.6 Problems of consumer co-operatives 3.3 Evaluation and development	<b>10</b>
<b>4</b>	<b>Other Co-operative and It's Marketing</b> 4.1 Dairy Co-operatives 4.2 Poultry Co-operatives 4.3 Sugar Co-operatives. 4.4 Cotton processing ( Ginning, Spinning Mills)	<b>5</b>
<b>5</b>	<b>Pricing</b> 5.1 Meaning and Objectives of Pricing 5.2 Competitive and Co-operative Pricing 5.3 Agricultural Cost and Price Commission (ACPC)	<b>8</b>

	5.4 Mechanism of estimating of Minimum Support Price (MSP) by ACPC 5.5 Problems related to MSP	
<b>6</b>	<b>Marketing Research</b> 6.1 Concept and Scope 6.2 Steps involved in marketing research 6.3 Globalization and marketing research 6.4 Need and practice of marketing research in co-operatives	<b>5</b>
	<b>Total</b>	<b>48</b>

### Term-II

<b>Unit No.</b>	<b>Topic</b>	<b>Lectures</b>
<b>6.</b>	<b>Marketing Strategy for Co-operatives</b> 6.1 Meaning and definition 6.2 Importance of marketing strategy in co-operatives 6.3 Factors influencing marketing strategy of co-operatives 6.4 Marketing strategy followed by 6.4.1 Agricultural Cooperative Processing. 6.4.2 Co-operative produce Marketing. 6.4.3 Co-operative Service Marketing. 6.5 Strategy for Exporting Agricultural Produce.	<b>12</b>
<b>7.</b>	<b>National Agricultural Co-operative Marketing Federation (NAFED) of India limited.</b> 7.1 Objectives 7.2 Organizational Set-up 7.3 Functions 7.4 Performance and evaluation of NAFED.	<b>8</b>
<b>8.</b>	<b>Agricultural Produce Market Committee</b> 8.1 Organizational Set-up 8.2 Functions 8.3 Progress and Problems	<b>10</b>
<b>9.</b>	<b>Agricultural Produce Market (Regulation) Act, 1963</b> 9.1 Background for Enactment 9.2 Objectives 9.3 Feature of the Act 9.4 Main Provisions.	<b>8</b>
<b>10.</b>	<b>The Agricultural Produce Marketing (Development &amp; Regulation) Act, 2003 (Model Act)</b> 10.1 Objectives 10.2 Basic features. 10.3 Main provisions 10.4 Impact on Agricultural Marketing	<b>10</b>
	<b>Total</b>	<b>48</b>

### **Recommended Books**

Dr. Mukund Tapkir:- Sahakar ,Nirali Prakashan, Pune

Dr G.H.Barhate, Dr.J.R.Bhor and, Prof. L.P.Wakale--Sahakar ,Seth Publication , Mumbai.

G.S.Kamat.- Cases in Co-operative management.

K.K.Taimani.- Co-operative Organization and Management.

G.S.Kamat.- New Dimensions of Co-operative Management.

Dr G.H.Barhate, Prof.B.G.Sahane and Prof, L.P.Wakale---Sahakar vikas , Seth Publication, Mumbai.

Vasant Desai—Fundamentals of Rural Development.

Dr.Dandekar and Rath- Poverty in India.

Dr.P.R.Dubhashi- Rural Development and Administration in India.

V.Reddy- Rural Development in India

S.K.Gopal- Co-operative Farming in India.

I.C.A--State and Co-operative Movement.

K.K.Taimani.- Co-operative Organization and Management.

Dr.D.M.Gujrathi and Prof.A.D.Divekar, Patsansthace Vishwat

**T.Y. B.Com.**  
**Cost and Works Accounting Special Paper III**  
**Subject Name -: Cost and Works Accounting.**  
**Course Code -: 306 – e.**

**Objectives :-**

- 1 To impart knowledge regarding costing techniques.
- 2 To provide training as regards concepts, procedures and legal Provisions of cost audit.

**Level of Knowledge -: Basic Knowledge.**

**Term I**

Unit No.	Topic	Lectures
<b>1.</b>	<b>Marginal Costing:</b>	<b>18</b>
	1.1 Meaning and concepts- Fixed cost, Variable costs, Contribution, Profit-volume Ratio, Break-Even Point & Margin of Safety. 1.2 Cost-Profit-Volume Analysis- Assumptions and limitations of cost volume analysis 1.3 Application of Marginal Costing Technique:- Make or buy decision, Acceptance of export order & Limiting factors.	
<b>2.</b>	<b>Budgetary Control:</b>	<b>12</b>
	2.1 Definition and Meaning of Budget & Budgetary control 2.2 Objectives of Budgetary control 2.3 Procedure of Budgetary control 2.4 Essentials of Budgetary control 2.5 Advantages and Limitations of Budgetary control 2.6 Types of Budgets.	
<b>3.</b>	<b>Uniform costing and Inter-firm Comparison</b>	<b>08</b>
	3.1 Meaning and ,objectives 3.2 Advantages and disadvantages.	
<b>4.</b>	<b>Introduction to management information system in Costing</b>	<b>10</b>
	4.1 Meaning , objectives and Advantages 4.2 Procedure of MIS	
	<b>Total</b>	<b>48</b>

**Term II**

Unit No.	Topic	Lecture
<b>5.</b>	<b>Standard Costing</b>	<b>16</b>
	5.1 Definition and meaning of standard cost & standard Costing . 5.2 Types of standards, setting up of Material & Labour Standards 5.3 Difference between Standard Costing & Budgetary Control. 5.4 Advantages and Limitations of standard costing 5.5 Variance Analysis & its Significance 5.6. 1 Meaning, Types and Causes of Material & Labour variances. 5.6. 2 Problems on Material & Labour variances.	
<b>6</b>	<b>Farm Costing</b>	<b>10</b>
	6.1 Meaning and Features of Farm Costing 6.2 Advantages & Limitations of Farm Costing 6.3 Practical Problems	

<b>7</b>	<b>Cost Accounting Record Rules &amp; Cost Audit:</b>	<b>12</b>
	7.1 Introduction to cost accounting record u/s 148 of the companies Act 2013 7.2 Cost records and Verification of Cost Records 7.3 Cost auditor – Appointment- Rights and duties	
<b>8</b>	<b>Cost Audit (Legal Provisions):</b>	<b>10</b>
	8.1 Cost Audit - Meaning, Scope, objectives & advantages of Cost Audit. 8.2 Cost Audit Report and Annexure to cost Audit Report. 8.3 Introduction to Cost Accounting Standards issued by Institute of Cost and Management of India . 8.4 Generally accepted Cost Accounting principles.	
	<b>Total</b>	<b>48</b>

**Note :-**

Allocation of Marks-

- a) 50% For Theory.
- b) 50% For Practical Problems.

**Areas of Practical Problems:**

Marginal Costing [problems on P/V Ratio BEP, M/S Angle of incidence  
Budgetary Control-[Sales Budget, Cash Budget, Flexible budget .  
Standard Costing-Material & Labour Variances only. [Simple problem]  
Farm Costing [Farm Cost sheet]

<b>Books Journals and Websites Recommended for Cost and Works Accounting Paper I, II and III</b>	
1.	Prof. Subhash jagtap -: Practice in Advanced costing and Management Accounting. Nirali Prakashan, Pune
2.	Ravi Kishor -: Advanced Cost Accounting and Cost Systems Taxman's Allied Service Pvt.Ltd., New Delhi.
3.	S.P. Lyengar -: Cost Accounting Principles and Practice, Sultan Chand & Sons Accounting Taxman's, New Delhi.
4.	Ravi Kishor -: Students Guide to Cost Accounting Taxman's, New Delhi.
5.	M.N. Arora -: Cost Accounting Principles and Practice Vikas Publishing House Pvt. Ltd., New Delhi.
6.	S.N. Maheshwari and S.N. Mittal -: Cost Accounting, Theory and Problems, Mahavir book Depot, New Delhi.
7.	B.L. Lall and G.L. Sharma -: Theory and Techniques of Cost Accounting. Himalaya Publishing House, New Delhi.
8.	V.K. Saxena and Vashista -: Cost Accounting – Text book. Sultan Chand and Sons, New Delhi
9.	V.K. Saxena and Vashista -: Cost Audit and Management Audit. Sultan Chand and Sons, New Delhi
10.	Jain and Narang -: Cost Accounting Principles and Practice. Kalyani Publishers
11.	N.K. Prasad -: Principles and Practice of Cost Accounting Book Syndicate Pvt. Ltd., Calcutta.
12.	N.K. Prasad -: Advanced Cost Accounting Syndicae Pvt. Ltd., Calcutta.
13.	R.K. Motwani -: Practical Costing. Pointer Publisher, Jaipur.
14.	R.S.N. Pillai and V. Bhagavati -: Cost Accounting.
15.	Hornefgrain and Datar -: Cost Accounting and Managerial Emphasis.
16.	Dr.J.P.Bhosale -: Management Accounting, Vision Publication



**T.Y. B.Com.**  
**Business Statistics Special Paper III**  
**Subject Name :- Business Statistics.**  
**Course Code :- 306 – f.**

**Objectives:**

1. To study different optimization techniques.
2. To study different charts.
3. To study simulation.

Sr. No.	Topic	No. of Lectures
<b>Term 1</b>		
Unit 1	<b>Game Theory:</b> Meaning, two person zero-sum game, pure and mix strategies, Pay off tables, saddle points, minimax and maximin principles, Dominance principles. Examples and problems.	10
Unit 2	<b>Statistical Decision Theory:</b> Introduction, acts, states of nature, pay off, regret, Decision Making Under Risk, Expected Opportunity Loss (EOL) Criterion and Expected Monetary Value (EMV) Criterion. Decision Making Under Uncertainty, Maximin Criterion, Maximax , Minimax Regret Criterion, Laplace Criterion, Hurvitz Criterion, Examples and problems.	16
Unit 3	<b>Replacement Problem:</b> Introduction, replacement of Item that deteriorates with time when value of money remains same during the period.	6
Unit 4	<b>Statistical Quality Control :</b> Introduction, Chance and assignable Causes of variation, Uses of SQC, Control limits, specification limits, Tolerance limits Process and product control, Control charts for mean, range, P-Chart, C-Chart , Process Capability study , Interpretation of capability index $C_p$ and $C_{pk}$	16
<b>Term 2</b>		
Unit 5	<b>CPM/PERT:</b> Meaning and scope, activity, event, node, network, path, critical path, slack, float (total, free, independent), forward pass and backward pass methods. Pessimistic, Most likely and Optimistic times in PERT, mean and variance for each activity, expected duration of project, probability of completion of project, Examples and problems.	16
Unit 6	<b>Simulation:</b> Meaning and scope, Advantages and disadvantages of simulations, Examples and problems, step wise procedure of drawing model sample using EXCEL from i) uniform distribution and ii) normal distribution using Box-Muller transformation.	10
Unit 7	<b>Queuing Theory:</b> Meaning, calling population, queue discipline, inter arrival rate, service	10

	rate, traffic intensity, single channel Poisson arrival with exponential service rate, average waiting time in i) queue and ii) system, average length of i) queue and ii) system. Examples and problems.	
Unit 8	<b>Application of derivative in Business:</b> Algebraic Function: Cost function, Profit function, Revenue function. Derivative and double derivative of some simple algebraic functions and its meaning in computation of maxima and minima of a function. Concept of average cost, marginal cost, variable cost and fixed cost. Examples and problems.	12

#### List of Practicals

Sr. No.	Name of Experiment
1	Game Theory
2	Statistical Decision Theory
3	Statistical Quality Control
4	CPM/PERT
5	Simulation Using Excel
6	Queuing Theory

#### Books Recommended:

1. Operations Research : Harndy, Taha
2. Operations Research: Kantiswroop, Gupta
3. Business Mathematics : J. K. Sharma
4. Statistical Quality Control: Montgomery
5. Fundamentals of Mathematical Statistics: Gupta, Kapoor V.K.
6. Fundamentals of Statistics: S.C. Gupta

#### Pattern of Question Paper (Annual Exam)

**Max. Marks:80**

**Time : 3 hours**

#### Question No.

**Max. Marks**

Q 1 Attempt any five of the following (2x5)	10
Q 2 Attempt any four of the following (5x4)	20
Q 3 Attempt any four of the following (5x4)	20
Q 4 Attempt any two of the following (15x2)	30

**T.Y. B.Com.**  
**Business Entrepreneurship Special Paper III**  
**Subject Name :- Business Entrepreneurship.**  
**Course Code :- 306 – g.**

**Objectives:-**

- 1) To develop the Knowledge and understanding of behavioral aspects of entrepreneurship.
- 2) To acquaint students with the behavioral aspects of members of the team or employees

**Term I**

Unit No.	Topic	Lectures
<b>1.</b>	<b>Organizational Behavior:</b> <b>Organization;</b> Meaning, Definitions, Goals, Approaches. Organizational Behavior – Meaning, Definitions, Need. Nature. Importance & Scope Historical roots of OB. Organizational Behavior Models.	<b>12</b>
<b>2.</b>	<b>Individual Behavior and Personality:</b> Determinants of individual behavior – Personality: Meaning, Definitions, Determinants of Personality, Personality Traits, Personality Development, Emotional Intelligence, Entrepreneurial Personality.	<b>12</b>
<b>3.</b>	<b>The study of Autobiographies of following Entrepreneurs:</b> (1) Dr. Nilakantha Kalyani (2) Shri. D.S. Kulkarni (3) Mr. Aditya Vikram Birla (4) Shri. Dilip Narayan Borawake (5) Mrs. Jyoti Naik (Ejjat Ki Lajjat, Shri Mahila Gruh Udyog, Lijjat Papad) (6) Shri Ramesh J. Chavan-Thundered Unbottled	<b>12</b>
<b>4.</b>	<b>Group and Group Dynamics:</b> Meaning and Definitions of group, Classification of group, Group task Group size – Group formation process. Group Structure. Group Dynamics: Influence in Group Group Cohesion – Helping Behavior, Co – Operation and Competition Improved Work group.	<b>12</b>
<b>Total</b>		<b>48</b>

**Term II**

Unit No.	Topic	Lectures
<b>5.</b>	<b>Team Building:</b> Team - Meaning and Definitions Team v/s Group Types of team Creating high performance team Managing team	<b>12</b>
<b>6.</b>	<b>Stress and Conflict Management:</b> Stress – Meaning and Definitions. Types Sources and Consequences of stress Stress management – Personal and Organizational approach	<b>12</b>

	Conflict Management: Meaning and nature of Conflicts. Types Causes of Conflicts. Remedies to overcome the Conflicts	
<b>7.</b>	<b>Motivation:</b> Motivation at work place – Meaning and Definitions. Need & Types of Motivation Job description & Job analysis Management by Objects (MBO)– Job rotation – Job enrichment – Employee Involvement Programme	<b>12</b>
<b>8.</b>	<b>Organizational Change and Development:</b> Meaning and Definitions Causes of Change A Change Model Resistance to Change Strategies of Change and Development	<b>12</b>
	<b>Total</b>	<b>48</b>

<b>Recommended Books</b>	
1)	Tosi H.L., Rizzo J.R., Carrol S.J. 'Handbook of Organizational Behaviour' – Infinity Books, New Delhi.
2)	Robbins Stephen – 'Organizational Behaviour' Prentice – Hall of India, New Delhi.
3)	Ghandekar (Dr.) Anjali – 'Organisational Behaviour' – Everest Publishing House.
4)	Journal: Shri. Ram Centre for Industrial Relations and Human Resources – 'Indian Journal of Industrial Relations' New Delhi.
5)	Vyavsay Udhojyakata-Dr.Sudhakar Jadhavar Success Publication Pune
6)	Udhojyakanchi Kartutvagatha-Dr.P,C,Shejwalkar

**T.Y. B.Com.**  
**Marketing Management Special Paper III**  
**Subject Name -: Marketing Management.**  
**Course Code -: 306 - h.**

**Objectives of the Paper**

1. To know detailing of Marketing Research
2. To understand the role Brand and Distribution Management in marketing
3. To inform about Marketing and Economic Development
4. To Know of the importance of control on marketing activities

**First Term**

**Unit 1**

**Advertising I**

**a) Fundamentals of Advertising**

1. Conceptual framework, Nature, Scope and Functions of Advertising
2. Role of Advertising in Modern Business
3. Advertising – Objectives – Types, Benefits and Limitations
4. Ethics in Advertising

**b) Advertising Media**

1. Definitions – Classifications and Characteristics of Different Media
2. Comparative Study of Advertising Media
3. Selection of Media-Factors Affecting Selection of Media
4. Media Mix-Geographical selective-Media Scheduling
5. E-Advertising  
(14 periods)

**Unit 2**

**Advertising II**

**Appeals and Approaches in Advertisement**

1. Introduction- Different Appeals and their Significance
2. Advertising Message
3. Direct and Indirect Appeal
4. Relation between Advertising Appeal and Buying Motive
5. Positive and Negative Emotional Approaches  
(12 periods)

**Unit 3**

**Brand management**

- a) Introduction of Branding
- b) Brand identity
- c) Advertising and Branding
- d) Brand Extension
- e) Identity Sources – symbols, logos, trademarks  
(10 Periods)

#### **Unit 4**

##### **Industrial Marketing**

- a) Introduction to Industrial Marketing
- b) Types of Industrial Goods
- c) Difference between Industrial and Consumer Marketing
- d) Purchasing practices of Industrial customers  
(12 Periods)

#### **Second Term**

#### **Unit 5**

##### **Marketing Research**

- a) Meaning, nature and scope of Marketing Research
- b) Marketing Research process
- c) Types of Research
- d) Types of Data
- e) Types of Questionnaire  
(14 Periods)

#### **Unit 6**

##### **Distribution Management**

- a) Warehousing and Transport decisions
- b) Logistics – meaning, nature
- c) Logistics Function
- d) Warehousing – need, functions
- e) Transportation – modes, factors affecting transportation costs  
(10 Periods)

#### **Unit 7**

##### **Target Marketing**

- a) Meaning, nature, importance
- b) Market Targeting
- c) Selection of Target Segment
- d) Targeting Strategies  
(10 Periods)

#### **Unit 8**

##### **Marketing Control**

- a) Meaning, objectives of Marketing Control
- b) Benefits of Marketing Control: - essential of an effective Marketing Control System
- c) Techniques of Marketing Control
- d) Process of Marketing Control
- e) Marketing Audit – meaning, characteristics, objectives, process of Marketing Audit  
(14 Periods)

**Recommended Books:**

Philip Kotler	Marketing Management
David Carson	International Marketing: A Comparative System Approach, Wiley, New York
Steven M. Bungess	The New Marketing Halfway House, Zebra Press, South Africa
David J. Schwartz	Marketing Today: A Basic Approach Harcourt Brace Jovanovich, New York
Thomas V. Boroma	The Marketing Edge: Making Strategic Work The Free Press, New York
Peter Doyle	Value-based Marketing: Marketing Strategies for Corporate Growth and Shareholder value John Wiley, Crichester, England
E. Jenome McCarthy	Basic Marketing: A Managerial Approach Irwin, Homewood, Illinois
Bert Rosenbloom	Marketing Channels: A Management View Dryden, Hinsdale, Illinois
Edward L. Nash	Direct Marketing: Strategy, Planning, Execution McGraw Hill, New York

**Suggested mode of conducting practical**

1. Guest lecture
2. Library assignment
3. Case study
4. Field visit
5. Conducting Survey
6. Presentation

**T.Y. B.Com.**  
**Agricultural and Industrial Economics Special Paper III**  
**Subject Name :- Agricultural and Industrial Economics.**  
**Course Code :- 306 – i.**

**Objectives –**

1. To study the agricultural development in India.
2. To understand the role of industries in India – in the light of globalization.

<b>Term I – Agriculture and Rural Development</b>		
<b>Unit</b>	<b>Topic</b>	<b>Lectures</b>
1.	<b>Rural Economy of India</b> 1.1 Features of Rural Economy. 1.2 Recent Trends in Agriculture Economy – Horticulture & Sericulture	08
2.	<b>Irrigation and Agricultural Inputs</b> 2.1 Types of Irrigation. 2.2 Modern Changes in Irrigation. 2.3 Plant Analysis and Soil Analysis Methods	10
3.	<b>Rural Credit :-</b> 3.1 Need &Types of Rural Credit. 3.2 Role of cooperative credit. 3.3 Role of NABARD	10
4.	<b>Rural Development Programs :-</b> 4.1 Community Development Programme. 4.2 Intensive Agricultural Area Programme. 4.3 Small Farmers Development Agency.	10
5.	<b>Co-Operation in India :- Functions, Growth and Weaknesses of</b> 5.1 Dairy Cooperatives. 5.2 Poultry Cooperatives. 5.3 Service Cooperatives.	10
		<b>Total 48</b>

<b>Term II – Industrial Development</b>		
<b>Unit</b>	<b>Topic</b>	<b>Lectures</b>
6.	<b>Industrial Policy</b> 6.1 Importance of Industrial Policy 6.2 Impact of Industrial Policy since 1991	08
7.	<b>Industrial Imbalance</b> 7.1 Meaning of Industrial Imbalance. 7.2 Need for balance Regional Development in Indian Industry 7.3 Causes & Measure of Industrial Imbalance in India.	08
8.	<b>Globalization &amp; Industrialization :-</b> 8.1 Concept of Multinational Corporations (MNC's) in India. 8.2 Multinational Corporations & Industrial Development. 8.3 Role of Multinational Corporations in Indian Economy 8.4 Impact of Multinational Corporations in India	12



9.	<b>Special Economic Zones (SEZ's) in India :-</b> 9.1 Role of Government in SEZ. 9.2 Impact of SEZ in India	08
10	<b>Infrastructural Development in India</b> 10.1 Importance of Infrastructural Development in Economic Development 10.2 Role of Private Investment in Infrastructural Development. 10.3 Problems of Public Sector Investment in Infrastructural Development.	12
		<b>Total 48</b>

**Recommended Books :**

1. S.K.Misra and V.K.Puri : Indian Economy - Himalaya Publishing House, Delhi.
2. Khedkar B.D. : Indian Economy, Success Publication, Pune
3. Sundaram & Black : The International Business Environment, New Delhi
4. Agrawal A.N. Indian Economy – Vikas Publication
5. Khem Farooq A. Business and society, S.Chand Delhi
6. Dutt R & Sundaram K.P.M – Indian Economy, s.chand delhi
7. Dutt Rudder : Economic Reforms in India – A Critique – S Chand, New Delhi.
8. Hedge: Environmental Economics, MaMillan.
9. K.V. Srivyya and V.R.M. Das : Indian Industrial Economy, Chand & Com.New Delhi 1977

**T.Y. B.Com.**

**Defense Budgeting, Finance & Management Special Paper III**  
**Subject Name -: Defense Budgeting, Finance & Management.**  
**Course Code -: 306 – j.**

**Aim of the paper**

One of the crying needs of the hour is to ensure that the National Security objectives are met-in a cost effective manner. Against such backdrop, the aim can be achieved by educating the students and disseminating the information and by giving the planners, decision makers and administrators all the information they need in an easily understandable form. By studying this paper students will understand all the financial aspects of budgetary and management systems in India.

**Term I**

<b>Unit No.</b>	<b>Topic</b>	<b>Lectures</b>
<b>1.</b>	<b>Financial Management.</b> a. Purpose, Planning, Control and Need. b. Salient Features of India's Economic System.	<b>10</b>
<b>2.</b>	<b>Economic Theories of Defence.</b> a. Concept of Public Good. b. Defence and Development. c. Basic Macro – Economic Concept.	<b>10</b>
<b>3.</b>	<b>Government Financial System.</b> a. Introduction – Principles, Structure Ministry of Finance, Parliament, Controller and Auditor General.	<b>10</b>
<b>4.</b>	<b>Defence Budget Structure.</b> a. Preparation. b. Allocation and Execution of Defence Budget.	<b>08</b>
<b>5.</b>	<b>Financial Administration in Defence Services.</b> a. Role of Financial Advisor. b. Defence Accounts Department. c. Structure of the Five Year Defence Plan and its Formulation, Approval and Execution.	<b>10</b>
<b>Total</b>		<b>48</b>

**Term II**

<b>Unit No.</b>	<b>Topic</b>	<b>Lectures</b>
<b>6.</b>	<b>New Trends in India's Defence Expenditure.</b> a. Understanding of the Defence Budget. b. Analysis of India's Defence Expenditure Since 1998. c. Impact of Expenditure on Defence Forces.	<b>12</b>
<b>7.</b>	<b>Elements of War Potential.</b> a. Economic Elements. b. Natural Resources and Raw Material. c. Manpower and its utility. d. Industrial Capacity. e. Foreign Aid as a Contributory Element.	<b>12</b>

<b>8.</b>	<b>Effects of War.</b> a. Economic Structure. b. Industry. c. Post War Problem.	<b>12</b>
<b>9.</b>	<b>Challenges in Defence and Financial Management.</b> a. System of Financial Management in Defence. b. Linkages between Planning and Budget. c. Arm Impacts vs. Indigenisation: Progress, Pitfalls and Impact on Defence Budget.	<b>12</b>
<b>Total</b>		<b>48</b>

<b>Recommended Books</b>	
1.	Raju G.C. Thomas, "The Defence of India: A Budgetary Perspective" (MacMillan Publication, New Delhi, 1978)
2.	Subramanyam K., "India's Security Perspective – Policy and Planning", (Lancer Books, New Delhi, 1991).
3.	Nanda Ravi, "National Security Perspective, Policy and Planning", (Lancer Books, New Delhi, 1991).
4.	Khanna D. D. and Malhotra P. N., "Defence vs. Development: A Case Study of India", (Indus Publication Company, New Delhi, 1993).
5.	Kennedy Gavin, "Defence Economics", (Gerald Duckworth & Co. Ltd, 1983).
6.	Ghosh Amiya, "India's Defence Budget & Expenditure Management in Wider Context", (Lancer Publication and Span Tech, Delhi, 1996).
7.	Dutta Meena and Sharma Jai Narayan, "Defence Economics", (Deep and Deep Publication, New Delhi)
8.	Deger S. & Sen S. "Military Expenditure in the Third World Countries: The Economic Effects", (Routlet & Kegan Paul, 1986).
9.	Agarwal Rajesh K., "Defence Production and Development", (Gulab Vazirani for Arnold Heinermann Publishers, 1978).
10.	Thomas Raju G. C., "Indian Security Policy", (Princeton, New Jersey, University Press, 1988).
11.	Robert Loony and David Winterford, "Economic Causes and Consequences of Defence Expenditure in the Middle East and South Asia", (University Press, 1995).
12.	Shrinivas V. N., "Budgeting for Indian Defence: Issues of Contemporary Relevance", (KW Publishers Pvt., Ltd., New Delhi – 2008).
13.	Annual Report, Ministry of Defence, Government of India.
14.	Report of the Finance Commission, Government of India.

**T.Y. B.Com.**

**Insurance Transport and Clearance Special Paper III**

**Subject Name -: Insurance Transport and Clearance**

**Course Code -: 306 – k.**

**Objectives :**

- 1) To understand the importance of travel and tourism industry.
- 2) To study the functions and working of various Travel Organizations.
- 3) To understand the marketing mix and recent trends of Global Tourism and Transport Business.

**Term I**

<b>Unit</b>	<b>Topic</b>	<b>Lectures</b>
<b>1</b>	<b>Development of Tourism</b> Planning for International Tour, Factors considers to travel and tourism business, planning for tour, Reservation, Group Tours, Currency ticket arraignment, Hotel Reservations	<b>12</b>
<b>2</b>	<b>Functions and Working of Travel Organizations</b> IATA ( International Air Travel Agency) WTO ( World Tourism Organization ) IUTO ( International Union of Travel Organization) TAAI ( Travel Agents Association of India) PATA ( Pacific Air Travel Association)	<b>12</b>
<b>3</b>	<b>Tour Planning</b> Requirement documents for foreign tour-Passport, Visa, Health clearance, reading of maps, Role of Embassy, City Guides, Whether conditions, comparative study of tourism in India and Other Countries.	<b>12</b>
<b>4</b>	<b>Transport Means</b> Current scenario of Railway, Road, Water and Air transport in India Significance of Transport in Indian Economy, Role of Air and water transport in global trade. <b>Logistic Management-</b> Elements, Features, Important of logistics management in Business and Industry	<b>12</b>
		<b>Total- 48</b>

**Term II**

<b>1</b>	<b>Development of Tourism</b> Role of Tour and Travel Agents- Advertisement, Publicity, Marketing of group tours, Knowledge of employer packages, schemes, LTC facility to employee, Designing of Package tours suitable to employees.	<b>12</b>
<b>2</b>	<b>Tourism Knowledge of Popular Countries</b> Thailand And Malaysia, Gulf and Dubai, Singapore and Hong Kong, U.K., Europe.	<b>12</b>

<b>3</b>	<b>Reservation and Accommodation</b>	<b>12</b>
	Holiday Homes, Campus, Rest Houses, Hotels, Hostels, motels, Clubs, Availability of Food and Catering Services at various sites	
<b>4</b>	<b>Qualities Required for Tourism Business</b>	<b>12</b>
	a. Product Knowledge	
	b. Customer Orientation	
	c. Communication skills	
	d. Analytical , ability skills	
	e. Motivation and Behavioral skills	
	f. Presentation skills	
	g. Personality Development and Behavioral Aspects	

**Total 48**

#### **Recommended Books**

- 1) Travel and Tourism Management – Foster Dougals, Macmillan London.
- 2) Service Marketing – Jha S.M., Himalaya Publishing House, Mumbai
- 3) Tourism and Travel Management – Bishwanath Ghosh, Vikash Publishing House
- 4) Tourism Management- Wahab & Salah, Tourism International Press, London.
- 5) Travel and Tourism Business Management – Dr.S.K.Wadekar  
Shanti Prakashan, Ahemadabad (Gujrat)

**T.Y. B.Com.**  
**Computer Programming and Application Special Paper III**  
**Subject Name -: Software Engineering.**  
**Course Code -: 306 – I.**

**Objective:**

- a. To understand the different system concepts used in Software Engineering.
- b. To learn the different types applications of Software Engineering.
- c. To know the facts about Software Development.

**Term-I**

<b>Unit No.</b>	<b>Name of the Topic</b>	<b>Number of lectures</b>	<b>Reference Book</b>
<b>1</b>	<b>Introduction to System Concepts</b> 1 Definition , Elements of System 2 Characteristics of System 3 Types of System 4 System Concepts	10	Book1
<b>2</b>	<b>Requirement Analysis</b> 1 Definition of System Analysis 2 Requirement Anticipation 3 Knowledge and Qualities of System Analyst 4 Role of a System Analyst 5 Feasibility Study And It's Types 6 Fact Gathering Techniques 7 SRS(System Requirement Specification)	14	Book1
<b>3</b>	<b>Introduction to Software Engineering</b> 1 Definition Need for software Engineering 2 Software Characteristics 3 Software Qualities ( McCall's Quality Factors	10	Book2
<b>4</b>	<b>Software Development Methodologies</b> 1 SDLC (System Development Life Cycle) 2 Waterfall Model 3 Spiral Model 4 Prototyping Model 5 RAD MODEL	14	Book2
	<b>Total Lectures</b>	<b>48</b>	

**Term-II**

<b>Unit No.</b>	<b>Name of the Topic</b>	<b>Number of lectures</b>	<b>Reference Book</b>
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5	<b>Analysis and Design Tools</b> 1 Entity-Relationship Diagrams 2 Decision Tree and Decision Table 3 Data Flow Diagrams (DFD) 4 Data Dictionary Elements of DD, Advantage of DD 5 Pseudo code 6 Input And Output Design 7 CASE STUDIES (Based on Above Topic solve min.5 case studies)	16	Book1, Book2
6	<b>Structured System Design</b> 1 Modules Concepts and Types of Modules 2 Structured Chart 3 Qualities of Good Design Coupling, Types of Coupling, Cohesion, Types of Cohesion 4 CASE STUDIES (Based on Above Topic solve min.5 case studies)	14	Book1 and Book2
7	<b>Software Testing</b> 1 Definition, Test characteristics 2 Types of testing Black-Box Testing, White-Box Testing, Unit testing, Integration testing 3 Validation 4 Verification 5 Testing Tools	10	Book1 and Book2
8	<b>Risk Management</b> 1 Software risk 2 Risk identification 3 Risk projection	08	Book1
	<b>Total Lectures</b>	<b>48</b>	

**Recommended Books:**

- 1) Software Engineering - Roger s. Pressman.
- 2) SADSE (System Analysis Design) - Prof. Khalkar and Prof. Parthasarathy.