

No.

FACULTY OF COMMERCE

Syllabus for the

S.Y., T.Y. B.Com.

**S.Y.B.Com. [From June 2000] and T.Y.B.Com.
[From June 2001]**



UNIVERSITY OF PUNE

Publisher's Note

The University of Pune has great pleasure in publishing the syllabus for the **S.Y.B.Com. [From June 2000] and T.Y.B.Com. [From June 2001]** Examination under the Faculty of Commerce.

It is hoped that this syllabus will be most useful to the students of this course.

On behalf of the University, I thank experts and authorities of the University for their keen interest and whole-hearted co-operation in bringing out this publication.

University of Pune
Ganeshkhind, Pune-411007.

Dr. D. D. Deshmukh
Registrar

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UNIVERSITY OF PUNE
Revised Structure and Syllabi for
Three-Year Integrated
B.Com. Degree Course
(From June 1999)

1. INTRODUCTION

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

- (i) 1999-2000 First Year B.Com.
- (ii) 2000-2001 Second Year B.Com.
- (iii) 2001-2002 Third Year B.Com.

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 Year Annual Examination shall be held at the end of the third year.

2. ELIGIBILITY

- (I) No candidate shall be admitted to enter upon 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 or an equivalent examination of any other statutory Board or University with English as a passing subject.

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- (II) 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 affiliated to this University.
- (III) 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.
- (IV) 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 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.

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**3. (A) Revised Structure of B.Com. Course
F.Y.B.Com.**

Compulsory group :

1. Functional English.
2. Accountancy.
3. Business Economics. (Micro)
4. Commercial Mathematics & Statistics

OR

Computer Concepts & Programming.

Optional group :

5. Optional Group (Any one of the following)
 - (a) Company Law and Secretarial Practice.
 - (b) Consumer protection and Business Ethics.
 - (c) Business Entrepreneurship.
 - (d) Co-operation.
 - (e) Public Enterprises.

Optional group :

6. Optional Group (Any one of the following)
 - (a) Commercial Geography.
 - (b) Insurance, Transport & Tourism.
 - (c) Foundation Course in Commerce.
 - (d) Banking and Finance.
 - (e) Managerial Economics.
 - (f) Office Management.
 - (g) Salesmanship & Sales Management.
 - (h) Purchasing and Store Keeping.
7. Modern Indian Languages.
Addit. English/Marathi/Hindi/M.E.L./A.I.L./M.I.L.

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S.Y.B.COM.

Compulsory group :

1. Business Management.
2. Advanced Accountancy.
3. Business Economics (Macro)
4. Costing.
5. Office Automation

OR

Business Communication.

Optional group

(Any one of the following)

6. Special Subjects—Paper I
 - (a) Business Administration.
 - (b) Co-operation.
 - (c) Costing, Tax Law, Procedure and Practices.
 - (d) Advanced Statistics.
 - (e) Banking and Finance.
 - (f) Business Entrepreneurship, Environmental and Organizational Behaviour.
 - (g) Marketing and Advertisement.
 - (h) Management of Service Sector.
 - (i) Agricultural & Industrial Economics.
 - (j) Defence Budgeting, Finance and Management.
 - (k) Computer Application.
 - (l) Corporate Law and Practice.

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T.Y.B.COM.

Compulsory Group :

1. Mercantile and Industrial Law.
2. Advanced Accountancy.
3. Indian and Global Economic Development
OR
International Trade.
4. Business Taxation & Auditing.
5. & 6. *Special Paper II & III*
(Selected at S.Y.B.Com.)
 1. Business Administration.
 2. Co-operation.
 3. Costing, Tax Law, Procedure and Practices.
 4. Advanced Statistics.
 5. Banking and Finance.
 6. Business Entrepreneurship, Environmental and Organizational Behaviour.
 7. Marketing and Advertisement.
 8. Management of Service Sector.
 9. Agricultural and Industrial Economics.
10. Defence Budgeting, Finance and Management.
11. Computer Application.
12. Corporate Law and Practice.

(B) Subjects Carrying Practicals

- (I) There will be practicals and practical examination of 20 marks for the following subjects and classes :

<i>Class</i>	<i>Subject</i>
(i) F.Y.B.Com.	..Accountancy
(ii) S.Y.B.Com.	..Office Automation.

OR

(iii) T.Y.B.Com.	..Business Communication.
	..Business Taxation and Auditing

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There will be practicals and practical examinations of 20 marks for the special subjects appearing under S.Y.B.Com. and T.Y.B.Com.

(C) Subjects Carrying Oral Examination

There will be oral annual examination of 20 marks for the subject Functional English at F.Y.B.Com. and theory examination of 80 marks.

(D) Subjects having Autonomy to the Colleges

A college will have an autonomy of framing the syllabus, conducting the teaching and examination of the subjects Office Automation or Business Communication appearing as a Vth paper under S.Y.B.Com., as per the guidelines issued by the University. Office Automation will consist of two sections, the first section of which shall be Computer Application and second section will be Information Technology. Likewise Business Communication will consist of Business Communication, Scientific Method provided the college submits the mark-list of these subjects at least before the annual theory examination.

(E) A Student must offer the same special subject at T.Y.B.Com. which he has offered at S.Y.B.Com.

(F) 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 term of the new subject at S.Y.B.Com.

5. EXAMINATION

- (i) There will be a terminal examination of 60 marks for each subject and of two hours duration at the end of first term of each year to be conducted by the college.
- (ii) There will be annual examination of the University of 100 marks and of three hours duration for each non-practical subject and for practical subject the theory annual examination of the University will be of 80 marks and three hours duration and 20 marks for practical subjects.
- (iii) In case of Compulsory Paper Functional English at F.Y.B.Com. there will be oral examination of 20 marks and annual theory examination of the University will be of 80 marks.
- (iv) In case of subject having autonomy to the colleges there will be annual theory examination of 80 marks which will be conducted by the concerned colleges.

6. SCHEME OF PRACTICALS

- (i) For the purpose of practicals, each division will be divided into three batches consisting of 30 to 35 students. Every batch will have one practical period per week. There will be atleast six practicals per subject, per year, per each batch.
- (ii) A list of ten practicals in each subject having practicals will be supplied by the University and out of these ten practicals, every student will do

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six practicals during the year assigned to him by his teacher. The list of practicals will be revised by the concerned Board of Studies.

- (iii) Every student shall be required to maintain a Journal for the practical work. The Journal should be completed generally before the end of January every year.
- (iv) The examination of the practicals will be taken atleast prior to the annual theory examination.
- (v) The practical examination of F.Y.B.Com. students will be conducted by the colleges and the practical examination of S.Y. and T.Y.B.Com. will be conducted by the University, except the subject Functional English.
- (vi) The practical examination will carry 60 marks for each subject having practicals. There will be two examiners, one of which will be internal and one will be external. Each examiner will give marks out of 30 marks. These 30 marks will be divided as 10 marks for the Journal and 20 marks for the Practical examination which may include the viva-voce test based on Journal.
- (vii) Every student will thus be given marks out of 60 for the practical work. These marks will be converted as out of 20.

7. STANDARD OF PASSING

- (i) The candidate who has secured atleast 40% marks in each head of passing will be declared to have passed in the paper.
- (ii) Each theory and practical examination is a separate head of passing.

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- (iii) As far as ATKT is concerned, a student who fails in two theory 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 failing in any subject at F.Y.B.Com., can not be admitted to T.Y.B.Com.

8. AWARD OF CLASS

The class shall be awarded to the student on the aggregate marks obtained by him at the first year examination and in respect of B.Com. degree, on the aggregate marks obtained by the candidate in the second and third year of examination. The Award of Class is as follows :

1. Aggregate 70% and above ..First Class with Distinction.
2. Aggregate 60% and above ..First Class.
3. Aggregate 55% and more but less than 60% ..Higher Second Class.
4. Aggregate 50% and more but less than 60% ..Second Class.
5. Aggregate 40% and more but less than 50% ..Pass Class.
6. Below 40% ..Fail.

9. EXTERNAL CANDIDATES

- (i) The student who has registered his name as the external student will appear at the annual examination.

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- (ii) The result of external student will be declared on the basis of annual examination of 80 marks for practical subjects by .. converting the same into out of 100.
- (iii) So far as the 5th paper of S.Y.B.Com. is concerned, i.e. Office Automation of Business Communication, the external candidate will have to appear for theory annual examination of 80 marks in any college affiliated to the University. (For this purpose candidate must contact college of his choice immediately after registration as an external candidate as S.Y.B.Com.)
- (iv) No foreign student shall be allowed to register as an external student.

10. MEDIUM OF INSTRUCTIONS

Medium of instructions of the B.Com. degree course shall be either in Marathi or English except languages.

11. WORKLOAD

The present norms of workload of lectures, tutorials and practicals in respect of teachers for B.Com. course shall continue.

12. UNIVERSITY TERMS

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

13. VERIFICATION AND REVALUATION

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

14. EQUIVALANCE & 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 equivalance given to old course.

15. RESTRUCTURING OF COURSES

This new revised structure shall be made applicable to the college implementing restructure of the undergraduate of the level in respect of A, B and C components. As regards D.E. component examination existing pattern followed by them so far shall be continued. Method of conduct of examination in C component subjects also be continued as at present.

16. SETTING OF QUESTION PAPERS

(i) While setting the question paper at the annual examination the coverage of syllabi may be spread across the two terms of the year on the basis of 50 to 50 for the first and second terms respectively.

(ii) A candidate shall have the option of answering the question in any of the subjects either in Marathi or English, except languages.

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- (iii) The question papers shall be framed so as to ensure that no part of the syllabus is left out of study by a student.
 - (iv) The question paper shall be balanced in respect of various topics outlined in the syllabus.
 - (v) The question papers shall have combination of short and long answers. As far as possible short answers should not exceed 15 to 20 percent.
 - (vi) There shall be no overall option in the question paper. Instead, there shall be internal option such as either of three short answers out of five etc.
17. The subjectwise syllabus for F.Y., S.Y. & T.Y. B.Com. courses shall be as given in the following pages.

पुणे विद्यापीठ

परिपत्रक क्र. १८७/२००२

विषय : बी. कॉम. सुधारित अभ्यासक्रम (१९९९) पुनर्रचित
अभ्यासक्रम व व्यावसायिक अभ्यासक्रम यांच्या यापूर्वीच्या
अभ्यासक्रमाच्या समकक्षतेबाबत.

या परिपत्रकाद्वारे सर्व संबंधितांस विद्यापीठ अधिकार मंडळाने घेतलेल्या निर्णयानुसार असे कळविण्यात येत आहे की, सोबतच्या पत्रकात १९९९ पासून बी.कॉम.च्या अभ्यासक्रमात सुधारणा करण्यात आलेल्या आहेत. या सुधारित अभ्यासक्रमातील विषय व त्यांची समकक्षता यापूर्वीच्या १९९० च्या अभ्यासक्रमाशी तसेच त्यापूर्वीच्या १९८९ पूर्वी अस्तित्वात असलेल्या अभ्यासक्रमाशी दर्शविण्यात आलेली आहे.

जून १९९४ पासून व्यावसायिक अभ्यासक्रम पुणे विद्यापीठातील निवडक महाविद्यालयांत सुरू करण्यात आला आहे. ह्या अभ्यासक्रमातील विषय सुधारित अभ्यासक्रमातील कोणत्या विषयाशी समकक्ष आहेत हे सोबतच्या पत्रकात दर्शविले आहे.

जून १९८३ पासून पुनर्रचित अभ्यासक्रम पुणे विद्यापीठातील काही निवडक महाविद्यालयांत सुरू करण्यात आला. ह्या अभ्यासक्रमातील विविध घटकांतील (डी व सी कांपोनंट) विषय सुधारित अभ्यासक्रमातील कोणत्या विषयाशी समकक्ष आहेत हे सोबतच्या पत्रकात दर्शविले आहे. पुनर्रचित अभ्यासक्रमाकडून सुधारित अभ्यासक्रमातील महाविद्यालयात एस.वाय.बी.कॉम.च्या स्तरावर प्रवेश देताना त्या विद्यार्थ्यांला एस.वाय. व टी.वाय.ला समकक्ष विषय घेता येईल व प्रथम वर्षाचे समकक्ष विषय देण्याची आवश्यकता राहणार नाही.

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तसेच सुधारित अभ्यासक्रमाकडून पुनर्रचित अभ्यासक्रमातील महाविद्यालयात एस.वाय.बी.कॉम.च्या स्तरावर प्रवेश घेता येईल व पुनर्रचित अभ्यासक्रमातील समकक्ष विषयांची निवड करता येईल. एस.वाय.बी.कॉम.च्या स्तरावर प्रवेश घेताना त्याने सुधारित अभ्यासक्रमाचे प्रथम वर्षाचे सात विषय उत्तीर्ण केलेले असल्यामुळे फौंडेशन कोर्स व डी. कांपोनंट या विषयांची परीक्षा देण्याची आवश्यकता नाही.

गणेशखिंड, पुणे-४११००७
जा. क्र. सीबीसी/३०४५
दिनांक : १३-६-२००२

ला. फु. वसावे
कुलसचिवांकरिता

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**RENAMING OF SUBJECT UNDER NEW
STRUCTURE**

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Sr.No.	New Name of the Subject	Existing Name of the Subject
1.	Functional English	English
2.	Marathi	Marathi
3.	Hindi	Hindi
4.	Gujarathi	Gujarathi
5.	Modern European Language	Modern European Language
6.	Business Economics (Macro)	Business Economics
7.	Accountancy	Accountancy
8.	Commercial Mathematics and Statistics	Commercial Mathematics and Statistics
	OR	OR
	Computer Concepts and Programming	Computer Concepts and Programming
9.	Co-operation	Co-operation
10.	Public Enterprises	Public Enterprises
11.	Banking and Finance	Banking and Finance
12.	Salesmanship of Sales Management	Marketing, Salesmanship and Publicity
13.	Insurance, Transport and Tourism	Insurance, Transport and Tourism
14.	Office Management	Office Management
15.	Commercial Geography	Commercial Geography
16.	Foundation Course in Commerce	Business Practice

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17. Managerial Economics	Managerial Economics
18. Purchasing and Store Keeping.	Purchasing and Store Keeping.
19. Consumer Protection and Business Ethics	Business Law, Taxation & Auditing.
20. Company Law & Secretarial Practice	S.P. & Company Management.

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Sr.No.	New Name of the Subject	Existing Name of the Subject
1.	Business Management	Organization & Management
2.	Advanced Accountancy	Advanced Accountancy
3.	Business Economics (Macro)	Business Economics
4.	Costing	Cost and Works Accounting
5.	Office Automation	Business Communication
6.	Business Administration	Business Administration
7.	Co-operation	Co-operation and Rural Development
8.	Costing, Taxation Law, Procedure and Practice	Cost & Works Accounting
9.	Banking and Finance	Banking and Finance

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10.	Advanced Statistics	Statistics
11.	Business Entrepreneurship Business Environment and Organizational Behaviour	Business Entrepreneurship
12.	Marketing and Advertisement	Marketing Salesmanship and Publicity
13.	Management and Service Sector	Insurance and Transport
14.	Agricultural and Industrial Economics	Managerial Economics
15.	Defence Budgeting Finance and Management	Defence
16.	Computer Application	Computer Application for Business
17.	Corporate Law and Practice	Secretarial Practice & Company Management
18.	Business Communication	Business Communication.

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Sr.No.	New Name of the Subject	Existing Name of the Subject
1.	Mercantile & Industrial Law	Mercantile & Industrial Law
2.	Advanced Accountancy	Advanced Accountancy

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3. Business Taxation & Auditing	Business Law Taxation & Auditing
4. Indian and Global Economic Development	Economics of Development
5. Business Administration	Business Administration
6. Co-operation	Co-operation and Rural Development
7. Costing, Taxation Law, Procedure and Practice	Cost and Works Accounting
8. Banking and Finance	Banking and Finance
9. Advanced Statistics	Statistics
10. Business Entrepreneurship Environmental and Organizational Behaviour	Business Entrepreneureship
11. Marketing and Advertisement	Marketing Salesmanship and Publicity
12. Management of Service Sector	Insurance and Transport
13. Agriculture and Industrial Economics	Managerial Economics
14. Defence, Budgeting and Finance and Management	Managerial Economics
15. Computer Application	Computer Application for Business
16. Corporate Law & Practice	Secretarial Practice Company Management
17. International Trade	Business Economics.

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201. BUSINESS MANAGEMENT

SECTION I

No. of Lectures

1. Concepts :

- (a) Business : Definition, Meaning, Nature, Scope.
- (b) Management : Definitions views given by Drucker, Koontz & O'Donnell, Terry, Apple Management as an Art, Science and Profession.
- (c) Functions of Management, Management in Preparation and Management in Action, Management Role or Challenge, Types of Managers, Managerial skills. 6

2. Evaluation of Management Thought :

- (a) F.W. Taylor and his scientific management. 3
- (b) Henri Fayol and his Administrative Management. 3
- (c) Elton Mayo and his Hawthorne Experiments. 2
- (d) Chester Barnard and his Social System Theory. 2
- (e) Peter Drucker and his thought. 2
- (f) Management Theory Jungle. 2
- (g) Indian Management Thought. 2

3. Functions of Management :

- (I) *Planning* : 12
 - (a) Meaning and importance of planning, planning process, types of plans, Levels of planning, Advantages and limitations of planning.
 - (b) Forecasting : Need of forecasting, Forecasting techniques.

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- (c) Decision-making :
Types of decisions, Factors affecting decision-making, Process of rational decision-making, Techniques of decision-making.
- (II) *Organizing and Staffing* : 14
- (a) Purpose of an organizational structure, Levels in the structure, Process of creating the organization structure.
- (b) Types of organizations.
- (c) Departmentation and divisionalization.
- (d) Delegation of authority, Centralization and Decentralization.

SECTION II

- (III) *Direction* : 2
Definitions, Importance, Principles of direction, Techniques of direction, Components of direction :
(a) Motivation,
(b) Leadership,
(c) Communication.
- (IV) *Motivation* : 8
Meaning of Motivation and its Importance, Theories of Motivation :
(a) Maslow's Need Hierarchy,
(b) Herzberg's Hygiene Theory,
(c) McGregor's Theory (X and Y),
(d) McClelland's Achievement Theory, Motivational pattern, Morale and morale building.

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- (V) *Leadership* : 9
Concept of leadership, Importance of leadership, Tasks of leader,
Theories of leadership :
(a) Leader-oriented approach,
(b) Situation-oriented approach,
(c) Eclectic approach.
Leadership styles :
(a) Autocratic,
(b) Participative,
(c) Free rein.
Managerial Grid (Blake and Mouton)
Management and leadership, Essence of leadership.
- (VI) Communication-Meaning, Importance & Principles of effective Communication. 2
- (VII) *Co-ordination* : 3
Meaning, Definitions, Need for co-ordination
Principles of co-ordination, Co-operation and co-ordination.
- (VIII) *Control* : 4
Definitions, Characteristics, Steps in controlling, Essentials of good control system, Control areas and techniques span of control.
- 4. Functional areas of Management :** 10
- (I) Production Function of Management
Plant location, production planning, routing and control, Plant layout.

(II) Marketing Management

Marketing and its functions : Selling and Distribution, Channels of distribution, Salesmanship, Advertising, Transport, Export marketing, Market information, Types of Markets.

(III) Financial Management

Modern concept of finance, financial planning, Requirement and sources of finance, Management of fixed capital and working capital.

(IV) *Personnel Management*

Functions of personnel management, Industrial relations, Labour welfare.

(V) *Materials Management* :

Concept of materials management, Purchasing and supply, Store-keeping and inventory control, Transport and shipping, Disposal of assets and scrap.

5. Recent Trends in Management : 10

- (a) Social Responsibility of management.
- (b) Management of change.
- (c) Management of crises.
- (d) Total Quality Management.

Note : Case study method should be used for teaching relevant topics.

References

1. Essentials of Management—Harold Koontz and Heinz Weibrich, McGraw Hills International.

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2. Management : Concepts and Strategies—J. S. Chandan, Vikas Publication House Pvt. Ltd., 576, Masjid Road, Jungpura, New Delhi, 1998.
3. Business Organization and Management—M. C. Shukla, S. Chand and Co. Ltd., Ramnagar, New Delhi-110055.
4. Organization and Management— C. R. Baru, S. Chand & Co. Ltd., New Delhi.
5. Essentials of Business Administration—K. Aswathappa, Himalaya Publishing House.
6. A Practical Introduction to Business—Koontz and Fulmer, Richard Irwin Inc. Homewood, Illinois-60430.
7. Management Theory & Practice—J. N. Chandan.
8. Management Concepts & Strategies—J. N. Chandan (Vikas Publishing).

202. ADVANCED ACCOUNTANCY

SECTION I

1. Amalgamation of Partnership Firm :Meaning, Process, Advantages, Special Points like revaluation of assets, Closing entries and ledger accounts in the books of old firms including adjustment of Goodwill, Opening journal entries and opening Balance-sheet in the book of new firm with adjustment of capital and goodwill. 10
2. Conversion of a partnership firm into limited company : Need of conversion, Calculation of purchase consideration (Net Asset Method & Lumpsum Method), Closing journal entries and ledger accounts in the books of old firm, Opening entries and Balance-Sheet in the books of new company. 10
3. Branch Account (Dependent Branch only) : Branch selling goods for cash and credit, Goods invoiced to branch at selling price, Preparation of branch account, Goods sent to branch account-Branch Debtors A/c., Stock and Debtors system-Preparation of Branch Stock, Debtors, Adjustment, Expenses Accounts etc. and journal entries.
Preparation of Branch Trading Profit & Loss A/c. in the books of Head Office.
Special points like Manager's Commission, Goods Destroyed in transit-shortage and surplus of goods & Inter Branch transfer of Goods, RDD, Outstanding & prepaid expenses etc. 14
4. **Joint Stock Co. Accounts :**
 1. Structure of Share capital and types of shares.

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2. Issue of shares at par, premium & discount.	
3. Forfeiture of shares and Reissue of shares.	
4. Journal entries of the above transactions.	14
	<hr/>
Total Periods	48
	<hr/>

SECTION II

1. Company Account :

- (a) Redemption of preference shares at par and premium.
- (b) Buy-back of Equity Shares.
- (c) Issue of Bonus Shares.
- (d) Redemption of Debenture (Sinking Fund Method only). 14

2. Company Final Account :

Preparation of Manufacturing, Trading, Profit & Loss A/c. and Profit & Loss Appropriation A/c. & Balance-sheet in prescribed form with all adjustments. 14

3. Single Entry-

- * Theory.
- * Ascertainment of profit of sole trader & partnership firm.
- * Statement of Affairs Method.
- * Conversion of Single entry into Double entry. 14

4. Accounting Conventions, Principles and Concepts

(a) Entity.	(b) Continuity.	
(c) Realization.	(d) Periodic matching of Cost & Revenue.	
(e) Measurement.	(f) Conservatism.	
(g) Going concern.	(h) Accrual.	
(i) Dual Aspect.	(j) Disclosure.	6
	Total Periods	<u>48</u>

Notes :

1. Amendments made prior to one year of Annual Examination in the relevant Act should be considered.
2. There will be one Compulsory Theory question carrying atleast 8 to 10 marks.

Books Recommended

1. Advanced Accounts—M. C. Shukla & T. S. Grewal, S. Chand & Co., New Delhi.
2. Advanced Accounts—R. L. Gupta, S. Chand & Co.
3. Company Accounts—Jain & Narang—Kalyani Publishing Co.
4. Advanced Accounts—Paul, Central Publication, Calcutta.
5. Accounting & Finance—S. K. Chakrabarty, Oxford.

203. BUSINESS ECONOMICS (MACRO)

SECTION I

<i>Topic No.</i>	<i>Units</i>	<i>Lectures/Periods</i>
1.	<i>Introduction to Macro Economics</i>	
1.1	Nature.	1
1.2	Scope.	1
1.3	Importance.	1
1.4	Limitations.	1
2.	<i>Money and Banking</i>	
2.1	Definitions of Money.	1
2.2	Functions of Money.	2
2.3	Demand for Money.	2
2.4	Classical and Keynesian Approach toward Demand for Money.	2
2.5	Supply of Money-Role of Government and Central Bank.	1
2.6	Role of commercial banks in credit creation-Multiple Credit Creation.	2
2.7	Credit Controls by Central Bank.	4
2.7.1	Quantitative Controls.	
2.7.2	Qualitative Controls.	
2.8	Near Money.	1
2.9	R. B I's Several money measures.	1
2.10	Value of money.	1
2.10.1	The quantity Theory of money.	2
2.10.2	The Cash balance Approach.	2
2.10.3	Milton Friedman's Approach.	2
3.	<i>Business Cycle</i>	
3.1	Meaning and Features.	2

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3.2	Phases of Business cycles.	2
3.3	Anti Cyclical monetary and fiscal policies.	3
4.	<i>Macro Economic Analysis-Classical and Keynesian</i>	
4.1	Nature of Classical Macro Economics.	1
4.1.1	J. B. Say's Law of Market as an explanation of full employment and Maximum total output.	2
4.2	Keynesian criticism of Classical Theory.	2
4.2.1	Keynesian macro economic theory—under employment Equilibrium.	3
4.2.2	Consumption Function, Saving Function and Investment function.	3
4.3	Paradox of thrift.	1
4.4	The investment Multiplier.	1
4.5	Principle of Acceleration.	1
		<hr/>
		48
		<hr/>

SECTION II

5.	<i>Inflation and Deflation</i>	
5.1	Meaning and nature.	2
5.2	Causes of inflation.	2
5.3	Consequences of Inflation.	2
5.4	Demand pull and cost push inflation.	2
5.5	Inflationary gap.	2
5.6	Deflation—Causes and Consequences.	2
6.	<i>Post Keynesian Development</i>	
6.1	Elements of Monetarism.	2
6.2	Ideological differences with Keynesian interventionism.	2
6.3	Stagflation.	1
6.4	The Philips Curve.	2
6.5	Policy dilemma—New Policy options and income policies.	2

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6.6	Elements of supply side Economics as a response to the problems of Stagflation (only outline).	3
7.	<i>External Dimensions of Macro Economy</i>	
7.1	Balance of Payments and its equilibrium.	3
7.2	The Exchange Rates : Fixed and Flexible, their determination and merit-demerits.	3
7.3	Deflation, depreciation, devaluation, protectionism and exchange controls.	3
8.	<i>Economic Growth</i>	
8.1	Meaning, importance and sources.	4
8.2	Constraints and policies related to the process of economic growth.	6
9.	<i>Macro Economic Policy—An overview</i>	
9.1	Objectives : Stabilization in the shortrun. Full employment and stable prices, warranted economic growth in the long run, external equilibrium.	5

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Recommended Books

1. Campbell R. McConnell and Marisb Gupta-Introduction to macro Economics (Tata Mc-Grant hill Publishing company, New Delhi 1987.)
2. Paul A. Samuelson and William D. Nordhans, & Commics (Nc.Grow Hill Book Company, 1985).
3. F. S. Brooman-Macro Economics, George Allan, 4, Unwin, London.
4. J. Horney; B. M. Johsons : Introduction & Macro Economics.
5. Richard G. Lipsey : An introduction to Positive

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Economics (ELBS, 1988, 6th Edition).

6. Suraj B. Gupta : Monetary Economics (S.Chand & Co. New Delhi, 1984).
7. D. Writghaman : An Introduction to monetary theory and policy (The Free Press, New York, 1089).
8. Edward Shapiro : Macroeconomics Analysis (Gafotia Publication, New Delhi).
9. Engene A. Diulieo : Theory and Problems of Macroeconomic Theory.

204 : COSTING

II Objectives of the course :

1. To impart the knowledge of cost concepts to the students.
2. To impart the knowledge of various elements of cost.
3. To impart the knowledge of recording and ascertaining cost.
4. To give practice of calculations related to material and labour costs.

SECTION I

III Course content :

1. *Introduction* : 16
 - 1.1 Concept of cost, costing and cost accounting.
 - 1.2 Limitations of financial accounting. Origin of cost accounting.
 - 1.3 Objectives of cost accounting.
 - 1.4 Limitations of cost accounting.
 - 1.5 Difference between financial and cost accounting.
 - 1.6 Cost unit and Cost centre.
2. *Elements of cost and cost sheet* : 16
 - 2.1 Material, Labour and Other expenses.
 - 2.2 Classification of costs and types of costs.
 - 2.3 Preparation of cost sheet.
3. *Material* : 16
 - 3.1 Objectives of scientific purchasing.
 - 3.2 Functions of purchase Department.
 - 3.3 Purchase procedure.
 - 3.4 Purchase documentation.
 - 3.5 Purchase control.
 - 3.6 Stock levels.
 - 3.7 Economic Order Quantity.

SECTION II

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4. *Stores Organization, Material Accounting and Inventory Control* : 16
- 4.1 Classification and codification.
 - 4.2 Duties of store keeper.
 - 4.3 Forms and documents used in stores.
 - 4.4 Materials accounting and pricing of issues
 - (a) LIFO (b) FIFO (c) Simple average
 - (d) Weighted average.
 - 4.5 Inventory control, periodic and perpetual, Reconciliation of physical stock and stock as per records.
 - 4.6 ABC Analysis.
 - 4.7 Inventory Ratios.
5. *Labour Cost* : 16
- 5.1 Time records-Time keeping and Time Booking.
 - 5.2 Methods of remuneration.
 - 5.3 Incentive plans-Halsey, Rowan, differential wage plans-Taylor and Merrick.
 - 5.4 Labour Turnover.
6. *Overhead* : 16
- 6.1 Meaning and classification.
 - 6.2 Allocation of overheads.
 - 6.3 Apportionment of overheads.
 - 6.4 Absorption of overheads.

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Notes :

1. Allocation marks : 50% theory and 50% practical problems.
2. Practical problem topics—Cost sheet, Stock levels, EOQ, LIFO, FIFO, Simple and weighted average,

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Inventory Ratios, Labour remuneration methods, Incentive Systems and Labour Turnover.

3. Level of Knowledge expected—Basic understanding.

Books Recommended

1. Cost Accounting Principles and Practice—Jain and Narang (Kalyani Publishers)
2. Cost Accounting Methods and Practice—B. K. Bhar
3. Cost Accounting Principles and Applications—Jayanta Mitra and T. K. Ghosh (TEE DEE Publications)
4. Theory and Practice of Cost Accounts — M. L. Agrawal
5. Cost Accounting—Nigam and Sharma.

Teaching Methodology :

1. Classroom lectures.
2. Guest lectures.
3. Visits to industrial units.
4. Collection of documents by students.
5. Group discussion, Quiz competitions, exhibition of documents.

Evaluation :

1. Internal assessment by tutorials and oral tests.
2. Assessment by University examination.

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205 (A) OFFICE AUTOMATION

Guidelines for Syllabus (Autonomous Course)

Objectives :

- (1) To make the students familiar with modern office procedures, Equipments and Systems.
- (2) Enabling students to work with dexterity on WINDOWS-95
 1. Office-Definition and Purpose. Traditional Vs Modern Office. Equipments used in these offices-their advantages and disadvantages.
 2. Communication : Use of MS word, Pagemaker, Internet, Fax, e-mail, Website. Preparation of well-laid out, meaningful and precise letters, Circulars etc.,
 3. Data Base Management : Basic concepts, Managing data-Creating Files, File Management, Retrieving Data. Using latest techniques, fixtures and stationery for Managing data. Idea of RDBMS.
 4. Packages : Knowledge of available accounting packages, Windows, MS Excel and Powerpoint.
 5. Maintenance : Maintenance of office equipments like Xerox machine, Fax, Modem, Floppies, Hard Disk, Checking of viruses in the computers.
 6. System : System concepts, system approach to problems, Using Simple Tools of Systems. Analysis and Design. System security.
 7. MS Office :
Using MS Office to prepare —
 - (i) different types of letters and memos
 - (ii) different types of forms

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- (iii) reports/statements using excel
- (iv) inward/outward registers
- (v) presentation using powerpoint.

Modern filing methods and their security measures.

Note : Practicals for 20 Marks should be based on item No. 7 of the syllabus.

Reference Books

1. 'Introduction to Computers'—Peter Nortons
2. PC Software made simple—R. K. Taxali.
3. Systems Analysis, Design and Introduction to Software Engineering—Parthasarathy and Khalkar
4. Office Automation—K. K. Bajaj, McMillan.
5. Office Automation and Word Processing—Balagurusamy
6. Inside Windows-98, —Jim Boyce.

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205 (B) BUSINESS COMMUNICATION
(Autonomous Course)

Note : Syllabus and Practicals are suggested for implementing the course at the college level. The college is free to make the necessary changes as per the needs of students.

Objectives :

1. To understand the process of communication and the principles of effective communication in business.
2. To study the nature, importance and the scope of business communication.
3. To understand the various methods and type of communication.
4. To study various types of business letters, reports and develop skills to draft letters and reports.
5. To acquaint with modern methods of communication and their uses.
6. To develop business communication skills through the practical exercises.

205 (B) BUSINESS COMMUNICATION

SECTION-I

Unit I—Communication Process

Communication-Meaning and importance in business

Elements of communication process.

Principles of Effective Communication.

Barriers to Effective Communication-Physical.

Psychological-Linguistic, Cultural and Mechanical.

Unit II—Business Communication

Nature and Scope of Business Communication and its Importance. Methods of Communication-Written-Oral.

Non-Verbal Use of Audio-Visual and Electronic Media for Business Communication. Type of Communication in Corporate Organization-Upward-downward and horizontal Communication.

Unit III—Business Letters

Business Letter-Meaning and Importance structure and layout of a business letter, forms of layout-Essential qualities of a good business letter.

Unit IV—Types of Business Letters-Letter of Inquiry and replies to them Order Letters and their fulfilment. Trade References and Status Inquiry-Complaints and their Adjustments, Collection Letters, Sales Letters & Circular Letters.

SECTION II

Unit V—Other Business Letters, Agency Correspondence.

Job Application Letters-Importance & their functions.

Drafting the application and preparing the Resume,

Drafting of notices, agenda and minutes for various

types of Company meetings of Directors and Shareholders.

Unit VI—Report Writing.

Report Writing-Meaning and Importance-Types of Reports, Structure of Reports.

Drafting of Reports-Defining the purpose and Scope-determining the audience-collection of data, organizing the material-Analysis & Interpretation of data-Presentation of data-Writing of reports & their Submission to the appropriate authority Study of Specimen reports.

Unit VII—Art of listening and effective speaking.

Principles of good listening-Types of listeners-listening process-Barriers in listening-Bad listening habits-Guidelines for effective listening.

Principles of effective oral communication-Speech preparation-Guidelines for effective Speech-Techniques of effective Speech-Vocal Control-Pronunciation and physical behaviour.

Unit VIII—Business Communication and Information Technology. Computer Applications in business communication-Introduction to E-mail, Fax & Internet, Modern Filing methods and their security measures, Use of OHP, T.V. & V.C.R. and other audio visual methods for effective presentation in business meetings.

List of Practicals

(Any six to be studied)

1. Group Discussion on any current topic to understand the importance of Oral Communication & barriers in

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- communication in a small group.
2. Collection of various specimen business letters and learning the writing, drafting skills.
 3. Writing of business letters on various topics to be given by the teachers (minimum 10 letters).
 4. Writing of An Application for a job and conduct of interview by a panel of teacher and field expert.
 5. Collection of Specimens reports and their study.
 6. Writing of Committee Reports on various topics to be given by the teachers (minimum 3 reports).
 7. Writing of notices, agenda and minutes of meetings of directors and Shareholders.
 8. Demonstration of the use of computers for business communication.
 9. Demonstration of the Use of Interenet, E-mail, and Fax facility of Communication Purpose.
 10. Visit to any organization where modern methods of communication are used.

List of Books for Study and Reference

1. The Essence of Effective Communication—Ron Ludlow and Fergus Panton, Prentice Hall of India.
2. The Skills— Bill Scot, Jaico Publishing House, Bombay.
3. Communication—C. S. Rayudu, Himalaya Publishing House.
4. Business Correspondance & Report Writing — R. C. Sharma & Krishna Mohan, Tata Mc Graw-Hill Publishing Company Limited.

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5. Business Communication (With Writing Improvement Exercises) — Phyllis Davis Hemphill, Prentice Hall, Career & Technology, New Jersey.
6. Communication Today - Reuben Ray, Himalaya Publishing House.

206 (A) BUSINESS ADMINISTRATION Paper — I
(Concepts and Problems)

SECTION I

1. Concepts

- | | | |
|-----|---|---|
| 1.1 | Meaning and description of terms-Administration Management and Organization. | 3 |
| 1.2 | 'Administrators'-Meaning, Functions, Administration as a Profession. | 3 |
| 1.3 | Types of Business Enterprises Classification on the basis of (i) Size of Product. (ii) Form of Organization and Ownership. (iii) Companies and Domestic Companies (iv) Joint Ventures and MNCS. | 5 |
| 1.4 | Objectives :
Economic and Social Objectives, Role of Profit Social Responsibility, Importance of business Administration in developing economy. | 7 |

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2. Business Environment

- | | | |
|-----|--|---|
| 2.1 | Meaning and Constituents- Economic, Social, Legal, Cultural, Educational, Political, Technological, Natural. | 8 |
| 2.2 | Business and Pollution Control ISO 14,000 | 4 |
| 2.3 | Business and Women Consumerism | 4 |

16

3. Business and Government

- | | | |
|-----|--|---|
| 3.1 | Policies affecting business, Industrial, Taxation, Banking & Credit Policies | 6 |
|-----|--|---|

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3.2	Reasons for Government-Intervention	2
3.3	Schemes and Packages of Government assistance to business.	3
3.4	Effects of Liberalisation and Globalisation on business	3
		<hr/>
		14
		<hr/>
		48
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SECTION II

4. Business Unit

4.1	Factors influencing location of factory	3
4.2	Industrial Estates-Types, Merits, Demerits.	3
4.3	Size of Business Units — Consideration for deciding size.	2
4.4	Plant layout-Meaning, type, factors to be considered.	5
4.5	Building Layout-Meaning, Types	3
		<hr/>
		16
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5. Scientific Management and Rationalisation.

5.1	Meaning of Scientific Management and Rationalisation	3
5.2	Advantages of Rationalisation	2
5.3	Automation-Meaning and Advantages	3
5.4	Computers and Business : Use of Computers in business and its advantages to business.	4
5.5	Problems of Rationalisation, Automation and Computerisation.	4
		<hr/>
		16
		<hr/>

6. Productivity	
6.1 Meaning and Measurement, Factors affecting Productivity.	2
6.2 Importance of Productivity Measures to boost productivity	2
6.3 Role of National Productivity Council	2
6.4 Product Quality Control Importance of Measures to improve quality-ISO 9000	2
	—
	8
	—
7. Industrial Sickness	
Meaning	2
Causes and Consequences	3
Measures for preventing Industrial sickness and role played by Government in this respect	3
	—
	8
	—
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	—

Recommended Books

1. Essentials of business Administration—K. Ashathappa-(Himalaya).
2. Business Administration and Management—S. C. Saxena.
3. Managing a Business in India—T. Thomas.
4. Principles of Business Management—S. A. Sherlekar, V. S. Sherlekar.
5. The Administrative Process—Stephen Robbins.
6. Essentials of Business Organization or and Management—M. S. Ramesh.
7. Industrial Administration and Management—J. Batty (Macdonald).
8. Modern Business Management—Herbert Hicks (Mc-Graw Hill).

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9. Business Environment-Francis Cherunilam (Himalaya)
10. ISO 9000-A Mannal for Total Quality Management—
Suresh Dalera Saurabh (S. Chand & Co. Ltd.).
11. औद्योगिक व्यवस्थापन - ब्राह्मणकर, दातार, बापट.
12. व्यवसाय—प्रशासन सिद्धान्त आणि पद्धती - डॉ. प्रभाकर देशमुख.

206 (B) CO-OPERATION

Paper I

SECTION I

	<i>Period</i>
1. History of Co-operative Law in India-Salient Features of Co-operative Societies Act of 1904, 1912, Bombay Co-operative Soc. Act 1925, Multi-State Co-operative Soc. Act of 1984.	10
2. Important provisions of Maharashtra State Co-operative Societies Act 1960 with regard to :	
(a) Registration, Bye-Laws amendment	4
(b) Membership	2
(c) Privileges and duties of Co-operative Socs.	2
(d) Funds of Co-operative Societies	2
(e) Management of Co-operative Societies-General Body and Managing Committee Meetings, Democratic and Executive Management in Co-operatives	8
(f) Audits & Inspection inquiry, search, proceedings and recovery of dues.	6
(g) Registrar of Co-operatives his powers and functions.	4
(h) Disputes in Co-operatives-Co-operative Court & Appellate Courts-Review and Revisions.	4
(i) Election to Managing Committee-Notified and Specified Societies	4
(j) Liquidation of Co-operatives	2
Total	<hr/> 48 <hr/>

SECTION II

Period

1. Recent trends in Co-operative Legislation-
Brahmaprakash Chaudhari Committee Report-Model
Co-operative Societies Bill-Mutually aided
Co-operative Societies Act 1995-Referential
Co-operative Societies Act of CDF Hyderabad and
self-reliant Co-operative Societies Act. 15
 2. Multi-stage Co-operative Societies Act Important
Provisions relating to-Central Registrar, Delegation of
powers to state Registrar. 11
 3. Set-up of Co-operative Department in Maharashtra :
 - (a) Taluka, District, Divisional and State levels. 8
 - (b) Set-up of Co-operative Audit Wing. 6
 - (c) Set up of market Co-operative sugar Co-operative,
Handloom Co-operative, Power loom,
Co-operatives, Textile Co-operatives and Urban
Credit Co-operative Credit Wings. 8
- Total 48

**206 (C) COSTING, TAXATION LAW,
PROCEDURE AND PRACTICE—Paper I**

I Course Title : Overhead and Methods of costing.

II Objectives of the course :

1. To understand the concept of overhead, its nature and classification.
2. To understand the accounting and control of overhead cost.
3. To understand the various methods of costing and their applications.
4. To develop cost consciousness and analytical bent of mind.

III Course content :

SECTION I

1. Overhead Concept and Classification.

- 1.1 Definition and importance of overhead. 4
- 1.2 Classification of overhead : Functional Behavioural, Elementwise. Controlwise. 12

2. Accounting and Control of Overheads.

- 2.1 Collection, Allocation, Apportionment and Re-apportionment of Overhead. 4
- 2.2 Overhead absorption-meaning and methods. 4
- 2.3 Under and Over absorption and its accounting treatment. 4
- 2.4 Control of production overhead, Administration overhead and Selling and Distribution overhead.4
- 2.5 Capacity costs, Research and development cost (R & D costs), Depreciation cost. 4

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2.6	Miscellaneous Overhead costs :	8
	Rectification expenses, cost of obsolescence, cost of tools, patents, patterns and designs.	4
2.7	Activity based costing.	
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SECTION II

3. Methods of Costing : Part-I

3.1	Meaning of method of costing, various methods and need for various methods.	4
3.2	Job costing : Meaning & features, Procedure and job cost sheet.	8
3.3	Contract costing : Features, Procedure of preparing contract account. Profit on incomplete contract, cost plus contract.	12
3.4	Batch costing and Unit costing.	4

4. Methods of Costing : Part-II

4.1	Process costing : Meaning, Features and Procedure.	8
4.2	Normal and abnormal loss/gain.	
4.3	Inter process profits.	
4.4	Joint products and by-products.	

5. Operating Costing :

5.1	Meaning and Features of service Industries.	
5.2	Cost classification and composite cost units.	
5.3	Cost sheet for transport, Electricity, canteen etc. service industries.	12
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Note : Allocation of marks : 50% for theory and 50% for practical problems.

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Books Recommended

1. Cost Accounting Principles and Practice—Jain and Narang (Kalyani Publishers)
2. Cost Accounting Methods and Practice—B. K. Bhar.
3. Cost Accounts—M. L. Basu.
4. Theory and Practice of Cost Accounts—M. L. Agrawal.
5. Cost Accounting Principles and Practice—N. K. Prasad.
6. Cost Accounting—Nigam and Sharma.
7. Handbook of Costing—Bhattacharya.

IV Teaching Methodology

1. Classroom lectures.
2. Guest lectures.
3. Visits to industrial units.
4. Collection of documents by students.
5. Group discussion, Quiz competitions, exhibition of documents.

V Evaluation

1. Internal assessment by tutorials and oral tests.
2. Assessment by University examination.

206 (D) ADVANCED STATISTICS (Paper-I)

- 1. Permutations & Combinations** (8)
 - 1.1 Fundamental principles of counting
 - 1.2 Meaning of $n!$
 - 1.3 Permutations as arranged of 'r', objects of 'n' given distinct objects (nPr)
 - 1.4 Permutations of reputed objects
 - 1.5 Combinations of selected 'r' objects out of 'n' given distinct objects (nCr)
 - 1.6 Relationship between nPr & nCr
 - 1.7 Problems on permutations and combinations
- 2. Binomial theorem** (6)
 - 2.1 Statement of binomial theorem for positive integral index and any index (without proof)
 - 2.2 Properties of binomial coefficients
 - 2.3 Properties to calculate middle terms (or terms), term independent of x etc.
- 3. Probability** (10)
 - 3.1 Definitions of sample space, event, elementary event, sure event, null event, complementary event, equally likely events, mutually exclusive events, simultaneous occurrence of events, occurrence of one or the two events.
 - 3.2 Definitions of probability
 - 3.3 Combinations of events through 'or' 'and' 'not' and their probabilities
 - 3.4 Conditions probability $p(A/B)p(B/A)$ where A and B are events, independent events.
 - 3.5 Numerical problems

- 4. Univariate probability distribution** (8)
 - 4.1 Meaning of random variable, variable, discrete and continuous random variables
 - 4.2 Probability of distribution of a random variable
 - 4.3 Expected value, variance and standard deviation
 - 4.4 Numerical problems
- 5. Discrete uniform distribution** (4)
 - 5.1 Probability mass function
 - 5.2 Expected values, variance and standard deviation
 - 5.3 Numerical problems
- 6. Binomial distribution** (6)
 - 6.1 Probability mass function
 - 6.2 Expected values, variance and standard deviation (without proof)
 - 6.3 Problems to calculate probabilities expected values and parameters of the binomial distribution
- 7. Poisson distribution** (8)
 - 7.1 Probability mass function
 - 7.2 Expected values, variance and standard deviation (without proof)
 - 7.3 Problems to calculate probabilities expected values and parameters of the Poisson distribution
- 8. Correlation** (10)
 - 8.1 Meaning of correlation
 - 8.2 Positive, negative, perfect and no correlation
 - 8.3 Scatter diagram and its use
 - 8.4 Karl Pearson's coefficient of correlation for ungrouped data

- 8.5 Properties of coefficient (without proof)
- 8.6 Numerical problems
- 9. Linear regression** (10)
 - 9.1 Meaning of regression
 - 9.2 Coefficients of regression and equations of lines of regression.
 - 9.3 Properties of coefficients of correlation (without proof)
 - 9.4 Estimation of the value of a variable from the line of regression (for ungrouped data)
 - 9.5 Standard error of an estimate
 - 9.6 Numerical problems
- 10. Index numbers** (10)
 - 10.1 Cost of living index number
 - 10.2 Methods of constructing cost of living index numbers
 - 10.3 Base shifting, splicing and deflating series of index numbers
 - 10.4 Fixed based and chained index numbers
 - 10.5 Numerical problems
- 11. Time series** (10)
 - 11.1 Meaning and components of a time series.
 - 11.2 Measurement of the trend by the graphical method, method of moving averages and method of least squares for (i) linear trend (ii) parabolic trend.
 - 11.3 Calculation of seasonal indices by (i) the method of link relatives (ii) the method of ratio to moving averages.

11.4 Exponential smoothing

11.5 Numerical problems

12. Vital statistics (8)

Meaning of vital statistics

12.1 Methods of obtaining statistics

12.2 Uses of vital statistics

12.3 Measurement of fertility, CBR, SFR, GFR, TFR, GRR, NRR (when survival rates are given)

12.4 Measurement of mortality

CDR, SDR, STDR (direct method only)

Books Recommended

1. Statistical methods — S. P. Gupta
2. Fundamentals of statistics — S. C. Gupta
3. Statistics for business & economics — J. S. Chandan
4. Schaum's outline of probability — Seymour Lipschutz
5. Basic statistics — Agarawal
6. Indian population some salient facts & features — Central statistical organization, department of statistics, New Delhi.

*Note : Figures in brackets indicates the number of lectures.

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UNIVERSITY OF PUNE

Circular No. 217/2002

206 (E) BANKING AND FINANCE

Special Paper I

Paper Title : Indian Banking System

Objective of the Paper/Course

- (a) to make the students aware of Indian Banking System.
- (b) to make the students aware of latest changes in Banking Sector Reforms.
- (c) to make the students aware about the role of Reserve Bank of India.

Contents of the Paper

Content	No. of Lectures
SECTION I	
1. Evolution of Banking in India	08
2. Commercial Banking	25
3. Banking Sector Reforms	15
	48
SECTION II	
4. Co-operative Banking in India	16
5. Development Banks in India	16
6. Reserve Bank of India	16
	48
	—

Foot Note :

- (i) The Paper setter must cover all the topics while setting the question paper.
- (ii) 50% Marks for Section I—40 Marks
50% Marks for Section II—40 Marks
- (iii) Total theory paper will be of 80 Marks
- (iv) Practicals will be of 20 marks

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**Banking and Finance
Paper I
Indian Banking System**

SECTION I

I. Evolution of Banking in India

II. Commercial Banking

- (a) Public Sector Banks (Nationalized Banks and State Bank Group) Reasons for Nationalization
 - (b) Private Sector Banks—Indian and Foreign
 - (c) Regional Rural Banks
- Functions, Role and Evaluation of their performance.

III. Banking Sector Reforms

- (a) Narsimham Committee I
- (b) Narsimham Committee II

SECTION II

IV. Co-operative Banking in India

- (a) Primary Agricultural Credit Societies
- (b) District Central Co-operative Banks
- (c) State Co-operative Banks
- (d) Urban Co-operative Credit Societies
- (f) Urban Co-operative Banks
- (g) State agricultural and Rural Development Co-operative Banks (Erstwhile Land development banks)

Functions, Role and evaluation of their performance.

V. Development Banks in India

- (a) Industrial Development Banks
 - (i) IFCI, (ii) ICICI, (iii) IDBI, (iv) IIBI(erst while IRBI—Industrial Reconstruction Bank of India)

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- (b) Agricultural development Bank
(i) NABARD

Functions, Role and Evaluation of their performance.

VI. Reserve Bank of India

- (a) Evolution
(b) Organization and Management
(c) Functions
(d) Evaluation.

Recommended Books

1. Jain L. C. : Indigenous Banking in India. Tannam M. L. : Tannan's Banking, Law and Practice, Vol. I and Vol. II (Latest Edition).
2. Indian Institute of Bankers : Commercial Banking (Vol. I, II and III).
3. Banking and Financial Sector : Reforms in India Ed. by-Raj Kapila and Uma Kapila (Vol. I to Vol. VI), 1997. Published by Academic Foundation, 24-A, Sriram Rd, Civil lines, Delhi-110054.
4. Vasant Desai : Central Banking and Economic Development.
5. L. M. Bhole : Financial Institutions and Markets.
6. Reserve Bank of India : Functions and Working (Revised Edition) RBI Published.
7. प्रा. सांगळे व डॉ. कावडे-पाटील : भारतीय बैंकिंग व्यवस्था, चैतन्य पब्लिकेशन, नाशिक-१३.

Journals

1. RBI Monthly Review.
2. Report of the Committee on the financial system, 1991 and 1998.
3. Reserve Bank of India : Report on Trends and Progress of Banking in India (Annual).
4. Reserve Bank of India : Monthly Bulletin.
5. Report of Currency and Finance : R.B.I. Publication.

SECTION I

40 Marks

- I. Evolution of Banking in India (6 periods)
Moneylenders and Indigenous Bankers.
Commercial banking.
*Evolution of Modern Commercial Banking.
*Structure of Banking System in India.
- II. Commercial Banks in India (14 periods)
Public sector Banks; Private sector
Banks (Old and New); Foreign Banks;
Regional Rural Banks (their role and importance in
Indian Economy)
State Bank of India-establishment, organization,
role and function.
- III. Development of Banking Nationalization (28 periods)
Its objectives, progress and Problems.
Social Banking and Priority sector lending; Poverty
alleviation programmes; Employment schemes;
Schemes for weaker sections.
Lead Bank Scheme and Service Area Approach-
operation, progress and problems.
Narasimham Committee I & II- main recommendations
related to banking sector.
Important Banking sectors Reforms since 1991/1992-
Need and Objective of reforms.
Some important reforms concerning
*Capital Adequacy
*SLR, CRR
*Income recognition and provisioning.
*Interest rate deregulation.
*Competitiveness.

SECTION II

40 Marks

- IV. Co-operative Banking in India (20 periods)
- Evolution, structure.
 - Rural co-operative credit Institutions.
 - Short term and Medium term credit
 - Primary Agriculture Credit Societies (PACS)
 - District Central Co-operative Banks (DCCBs.)
 - State Co-operative Banks (SCBs)
 - Long term credit
 - State Co-operative Agriculture and Rural Development Banks (Land Development Banks)
 - (Their organization, functions, Progress and weakness.)
 - National Bank for agriculture and Rural Development (NABARD)
 - (Organization, function, role and policy towards co-operative sector.)
 - Urban co-operative Credit societies, urban co-operative banks.
 - (Importance, organization, function, progress.)
- V. Central Banking (16 periods)
- Reserve Bank of India
 - Evolution and organization
 - Main Functions of RBI
 - Note issue
 - Bankers to the Government
 - Banker's bank
 - Custodian to foreign exchange.
 - Credit control.

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Clearing House.
Supervision of banking system.
Collection and Publication of economic data.
Promotional Functions
Agricultural and Rural Finance
Industrial Finance
Export Finance

- VI. Monetary Management (12 periods)
Objective of Monetary Policy in India.
Instruments of Credit control.
Quantitative Measures.
Bank Rate.
Open Market operations.
Reserve requirements-Cash Reserve Ratio (CRR) and statutory —
Liquidity Ratio (SLR).
Selective Credit Control Measures
Objectives, tools
Margin Requirements.
Selling.
Differential Rate of Interest (DRI).
Direct Action.
Moral Suasion.
Publicity.

Recommended Books

1. Jain L. C. : Indigenous Banking in India.
Tanna M. L. : Tanna's Banking, Law and Practice,
Vol. I and Vol. II (Latest Edition)
2. Indian Institute of Bankers : Commercial Banking
(Vol. I, II and III)

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3. Banking and Financial Sector Reforms in India.
Ed. by-Raj Kapila and Uma Kapila (Vol. I to Vol. VI)
1997, Published by Academic Foundation, 24-A, Sriram
Rd, Civil lines, Delhi-110054.
4. Vasant Desai : Central Banking and Economic
Development.
5. L. M. Bhole : Financial Institutions and Markets.
6. Reserve Bank of India : Functions and Working
(Revised Edition) RBI Published.

Journals

1. RBI Monthly Review.
2. Report of the committee on the financial system 1991
and 1998.
3. Reserve Bank of India Report on Trends and Progress
of Banking in India (Annual).
4. Reserve Bank of India : (Monthly Bulletin)
5. Report on Currency and Finance : R.B.I. Publication.

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**206 (F) BUSINESS ENTREPRENEURSHIP,
ENVIRONMENT AND
ORGANIZATIONAL BEHAVIOUR**

PAPER-I

SECTION I

Unit-I	16
Meaning of Entrepreneurship Development-Evolution of Entrepreneurship Development Programme-Entrepreneurship Development Schemes-Career Planning and Entrepreneurial Development- Development of Entrepreneurship.	
Unit-II	16
Training and Development of Entrepreneuers-Importance of entrepreneurial training-Objectives and methods of Entrepreneurial Training-Inputs for Entrepreneurship Development Training.	
Unit-III	16
Role of Training Institutions for Enterprenurial Development-Institutional setup and contribution toward Entrepreneurial Development by DICS-SIDO NSIC-Directorate Industries-SSICS-SISIS-SIDCO-SIPCOT-Indian Investment Centre-Enterprenurial Guidance Bureau-SIETI-NPC-NRDCI-NAYE-KVIC-TCOS-ITCIT-Commercial Banks-New Entrepreneur Development Agencies.	

SECTION II

Unit-IV	16
Entrepreneurial Management in existing business-Entrepreneurial policies-Entrepreneurial Practices-Measuring	

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innovative performance - structures and staffing-
Entrepreneurship in view of a venture-Innovative
Entrepreneurial Strategies for development-sources of
innovation-Principles of innovation-purposeful innovation-
Innovation and Entrepreneurship-Development. Creation of-
Innovative opportunity for growth and development of
entrepreneurship.

Unit-V 16

Establishment of a small Industry-Location of an
Enterprise-steps for starting a small industry-selection and
types of organization-incentives and subsidies-Govt. schemes-
Methods of marketing on regional development in
Maharashtra-Exploring marketing channels-developing
marketing institutions-setting quality global standards-exploring
export marketing opportunities-developing support systems-
existing support system in India.

Unit-VI 16

Entrepreneurial Development and its Problems in India-
External Vs. Internal Problems-Manufacturing and Technical
Problems-Product Development Problems-Human Resource
Development Problems-Entrepreneurial Problems-
Entrepreneurial failures and Industrial Sickness-Remedial
measures to overcome failures and Sickness.

List of Books for Study and Reference

1. Dr. Bhattacharya : Development of Small Scale and Cottage Industries, the Indian experience. (Metropolitan Book Company Pvt. Ltd., New Delhi)

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2. Dr. T.N.S. Traun : Small Scale Industries & India's economic development (Deep & Deep Publications, New Delhi).
3. M. M. Karnik : Entrepreneurship and economic development (The Free Press, New York).
4. Agarwal P. N. : The History of Indian Business (Vikas Publishing Housing, New Delhi).
5. Peter Kilby-Entrepreneurship and economic Development (The Free Press, New York).

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206 (G) MARKETING AND ADVERTISING

Paper-I

Course Title : Principles of Marketing

SECTION I

<i>No.</i>	<i>Units</i>	<i>Lect/Pract/Period</i>
1.	Marketing—An Introduction	
1.1	Marketing - An Introduction - Definitions - Elements.	3
1.2	Objectives, Importance, Advantages-Limitations.	3
1.3	Evolution of Marketing-Scope of marketing.	1
1.4	Approaches To The Study of Marketing (Concepts Only) Macro Marketing, Micro Marketing, Re-Marketing, Mass Marketing, Maxi Marketing, Multiplex Marketing, Mega Marketing.	2
1.5	Classification of Markets-Government. Market, Global Market.	2
1.6	Traditional and Modern Concept of Marketing.	1
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2.	Marketing Process and Functions	
2.1	Marketing Process-Mental and Physical aspect-Three Activities of Process-Centralization-Dispersion-Equalization	3
2.2	Marketing Functions	
2.2.1	Exchange-Assembling-Buying-Selling	2

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2.2.2 Physical Supply-Storage-Transport	2
2.2.3 Facilities-Standardization and Grading-Branding and Packaging-Insurance-Finance Marketing- Information-Marketing Risk-Market Research- Advertising.	5
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	12
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3. Marketing Information System—a Marketing Research

3.1 Marketing Information System	
3.1.1 Introduction	
3.1.2 Features and Importance	
3.1.3 Role and Effect of Computer on Marketing Information System	4
3.2 Marketing Research	
3.2.1 Introduction	1
3.2.2 Meaning-Definitions and Scope	1
3.2.3 Difference Between Market Research and Marketing Research.	1
3.2.4 Objectives of Marketing Research	1
3.2.5 Scope of Marketing Research	1
3.2.6 Sources of Collecting Marketing Data	1
3.2.7 Procedure of Marketing Research	1
3.2.8 Importance of Marketing Research	1
3.2.9 Limitations of Marketing Research	1
3.2.10 Present Status and Future of Marketing Research in India	1
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	14
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4. Marketing Mix and Channels of Distribution	
4.1 Meaning of Marketing Mix	2
4.2 Marketing System and Marketing Mix	2
4.3 Elements of Marketing Mix-Product Mix-Price Mix-Distribution Mix-Promotion Mix	2
4.4 Importance of Marketing Mix	2
4.5 Study of Channels of Distribution-and various channels of distribution—Factors to be considered in the Selection of channels of Distribution.	2
	<hr/>
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	48

SECTION II

5. Marketing Organization	
5.1 Introduction	1
5.2 Meaning and Definition	1
5.3 Need and Importance	2
5.4 Essentials of Sound Marketing Organization	2
5.5 Principles of Marketing Organization	1
5.6 Basic Structure of Marketing Organization-Functional-Geographic-Product-Customer-Combine-Matrix.	3
5.7 Marketing Managers Qualities duties, responsibilities, powers and functions.	2
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6. Marketing of Consumer, Industrial and Agricultural Goods	
6.1 Consumer Goods-Kinds of consumer goods-General Characteristics of Manufactured goods-Channels of Distribution.	4

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6.2	Industrial Goods-Introduction-Characteristics of industrial goods-Classification of industrial goods. Make or buy decisions-Types of Industrial buying.	4
6.3	Agricultural Produce Problems of Agricultural produce, Characteristics of Agricultural good-Wholesale Agricultural Markets-Local-Terminal-Central-Jobbing and Secondary Markets-Recent Trends in Marketing of Consumer, Industrial and Agricultural goods.	4
		<hr/>
		12
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7.	New Product Development Strategy	
7.1	Introduction	1
7.2	Factors	1
7.3	Organization for new product development	1
7.4	Role of Product Manager	2
7.5	Steps of new Product Development Process	2
7.6	Causes of Failure of new product	1
7.7	Test Marketing Procedure	1
7.8	Product Simplification-Diversification and Elimination	1
		<hr/>
		10
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8.	Rural Marketing	
8.1	Introduction	1
8.2	Importance of Rural Marketing	2
8.3	Rural Share in National Marketing	1
8.4	Features of Rural Market	1
8.5	Difficulties in Rural Marketing	1
8.6	Present Marketing System	2
8.7	Suggestions for Improvement	2
8.8	Marketing Communication in Rural Market	1

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8.9 Strategy for Rural Marketing.	1
8.10 Managing Physical Distribution in Rural Market.	2
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	14
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Recommended Books

1. Marketing Management—P. K. Agrawal, Pragati Prakashan, Meerut.
2. Marketing—Dr. V. O. Varkey, Everest Publication.
3. Marketing—Dr. P. C. Pardeshi, Nirali Prakashan.
4. Marketing—S. A. Sharlekar, Himalaya Publishing House.
5. Marketing—Biplab S. Bose, Himalaya Publishing House.
6. Marketing Management—Ramaswamy.
7. Marketing and Sales Promotion—Nair, Paul, Himalaya Publishing House.
8. Marketing—Philip Kotlar.
9. Principles of Modern Marketing—Mohammad Amanatullah Kalyani Publishers.
10. Modern Marketing Management—Dr. C. N. Sontakki, Kalyani Publishers.

**206 (H) MANAGEMENT OF SERVICE
SECTOR—Paper-I**

Objectives

1. To study the nature & scope of service sector in the Indian Economy.
2. To understand the services of marketing mix & marketing strategies.
3. To classify the various services & study its organization and management.
4. To study the Quality in service sector & development human resources for customer satisfaction.
5. To know the customer rights & their protection.
6. To study consumer protection Act.

SECTION-I

- | | |
|--|-----------|
| (1) INTRODUCTION | 16 |
| 1.1 Meaning & Scope | |
| 1.2 Characteristics of services, classification of services. | |
| 1.3 Growth in service sector | |
| 1.4 Importance of service sectors & services in the Indian context | |
| 1.5 Opportunities and challenges in service sector. | |
| (2) SERVICES MARKETING | 16 |
| 2.1 Marketing mix for service sector | |
| 2.2 Successful marketing of services | |
| 2.3 Customer satisfaction | |
| 2.4 Obstacles in services. | |
| (3) QUALITY IN SERVICE INDUSTRIES | 16 |
| 3.1 Designing service strategies | |
| 3.2 Managing quality | |
| 3.3 Handling grievances | |

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- 3.4 Marketing of services
- 3.5 Customer behaviour.

SECTION-II

- (4) MANAGING PEOPLE IN SERVICE SECTOR 16**
 - 4.1 Personal qualities & skill
 - 4.2 Organization structure & Administration
 - 4.3 Training & development of service staff quality circle, work culture in service organization, quality of life, kizen.
- (5) AFTER SALES SERVICE 16**
 - 5.1 A service oriented approach, the product concept & after sales service.
 - 5.2 After sales service & Brand & corporate image.
 - 5.3 The impact of service problems on buyers behaviour.
 - 5.4 Customer satisfaction & its role in the buying process.
 - 5.5 Service value & market share.
 - 5.6 Customers care programme.
 - 5.7 Customer orientation & training for proper use of Product & Services.
- (6) CONSUMER MOVEMENT 16**
 - 6.1 Need, Significance of consumer rights.
 - 6.2 Consumer movement in India & Its growth.
 - 6.3 Consumer protection act 1986, machinery for settlement of grievances.
 - 6.4 Role of the state in the services sector & recent trends.

Recommended Books

- 1. Marketing of services—Harsh V. Varma (Global Business press)
- 2. Services Marketing—P. K. Sinha & S. C. Sahoo (Himalaya Publishing house)
- 3. Services Marketing—S. M. Jha (Himalaya publishing house)

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4. Services Management—Dr. S.S.M. Desai, Dr. Mrs. Nirmal Bhalerao (Nirali Publication)
5. Excellence in services—S. Balchandran (Business publishing house)
6. Marketing Management—Philip Kotlar
7. Services Sector Management—Raghubir Dayal, Peter Zachariah, Kireet Rajpal (Mittal Publication)
8. Services Marketing—Helen Wood Ruffe (Longman Group)
9. Services Marketing—Adrian-Payne (Prentice-Hall of India Private Ltd.).
10. Consumer Welfare Navneet—Consumer Welfare Committee, Mumbai
11. Consumer Protection act satisfaction—Gulsharill (Pune Valley Eastern Ltd.)
12. Consumer Protection Act, 1986—Dhupare (Bombay)
13. The Law consumer protection in India—Dr. Urjitsing New Delhi (Deep & Deep)
14. ग्राहकांशी हितगुज—मुंबई ग्राहक पंचायत, ग्राहक भवन, मुंबई
15. शेतकरी ग्राहक—संतोष गांधी, अखिल भारतीय ग्राहक पंचायत, ग्राहक भवन, पुणे.

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**206 (I) AGRICULTURAL & INDUSTRIAL
ECONOMICS**

(Special Paper-I)

(Theory-Paper)

SECTION I

<i>Topic No.</i>	<i>Units</i>	<i>Lectures/Periods</i>
1. Introduction of Agricultural Economics		
1.1	Defination & Nature of agriculture economics.	2
1.2	Scope & significance of agriculture economics.	2
		<hr/> 4
2. Role of Agriculture :		
2.1	Role of agriculture in economic development.	2
2.2	Peculiarities of agriculture as a sector of economy.	2
2.3	Nature of risks & uncertainty in agriculture.	2
2.4	Measures to control risks & uncertainty.	2
		<hr/> 8
3. Organization of Agricultural Production :		
3.1		2
3.2	Concept of a Farming firm	2
3.3	Farm management, inputs & outputs	2
3.4	Problem of scale of operation.	2
3.5	Size of the Farm Small Versus large.	4
		<hr/> 12

4. Demand for Agricultural Products :	
4.1 Nature of demand for agricultural products.	3
4.2 Different purposes of demand.	2
4.3 Factors affecting demand.	3
4.4 Pattern & trend of demand for main agricultural products.	4
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5. Supply of Agricultural Products :	
5.1 Nature of supply of agricultural products.	3
5.2 Factors affecting supply-Technology & input Factors- Fertilizer, irrigation	4
5.3 Supply during short & long period.	3
5.4 Fluctuation in cost & price.	2
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SECTION II

6. Introduction of Industrial Economics	
6.1 Defination & Nature of Industrial Economics.	2
6.2 Scope & significance of Industrial Economics.	2
6.3 Concepts of Plant, Firm & Industry.	2
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7. Orgnization of Industrial Production :	
7.1 Economics of size	2
7.2 Traditional and modern approach to the theory of firm.	3
7.3 Optimum size of firm.	3
7.4 Reconciliation of Optima.	2
7.5 Factors affecting size of firm.	2
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8. Location of Industries

8.1 Theories of location of industries. Weber's & Sargent Florence.	4
8.2 Factors affecting location.	4
8.3 Government policy & measures.	2
	<hr/> 10 <hr/>

9. Diversification & Combination :

9.1 Meaning of diversification of industry.	1
9.2 Types of diversification of firms.	2
9.3 Industrial Integration.	1
9.4 Meaning of combination & forms.	2
9.5 Industrial monopoly—causes.	2
9.6 Effects of industrial monopoly.	2
9.7 Survival of small firms in modern economy.	2
	<hr/> 12 <hr/>

10. Industrial Productivity & Efficiency :

10.1 Industrial productivity norms.	2
10.2 Measurement of industrial productivity.	2
10.3 Industrial efficiency-Economic & Non Economic aspects.	2
10.4 Profitability & surplus measures.	2
	<hr/> 8 <hr/>
	48

Recommended Books

1. Cohen R. L. : The Economics of Agriculture.
2. Schultz T. W. : Economic Organization of Agriculture.

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3. K. Vasudevan & M. Ghosh : Agricultural Economics & Problems of India.
4. Heady : Economics of Agricultural Production & Resource use.
5. Hey D. A. & D. J. Marris : Industrial Economics.
6. Archibald C. : Theory of Firm.
7. Chapman B. : An Introduction of Industrial Economy.
8. World Bank : Small Industry in Developing Countries.
9. R. E. Benjamin, S. V. Hariharan & N. Karunakaran: Economics of Agriculture.

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**206 (J) DEFENCE BUDGETING AND FINANCE
MANAGEMENT**

Paper-I

Name of the Paper : (1) Defence Management

Justification :

Next to the vast human resources that the Armed Forces have is the magnitude of weapons, equipment, stress and spare inventories. Their systematic, judicious and optional management would not ensure right quality, right quantity at right time and place but also at the right cost.

The need of the hour therefore, is to groom exceptionally well led, educated, proficient and thoroughly trained prospective soldiers who think and fight differently. With this goal in mind a paper on “Defence Management” in addressing the managerial issues in the defence would be a step in the right direction to —

- introduce students to aspects of decision-making
- tackle such complex issues of weapon selection force structures etc.
- highlight the importance of teams and consider issues related to Change, and
- expose the students to latest developments in defence management concepts and associated technique.

**CONTENT
SECTION I**

No. of Lectures

1. Defence Management
- (a) Nature, Scope, definitions, functions and principles of management 10

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- (b) Type of Organization, Military and Non-Military organization
- 2. Applicability of management to Defence 2
- 3. Decision making in Armed Forces
 - (a) Organizational Aspects of Decision-making
 - (b) Decision-making process 4
- 4. Defence management at National security level 4
- 5. Effective management of the Armed forces 4
- 6. Limitations challenges to Defence management 8
- 7. Management of Resources for Defence 4
- 8. Human Resource Development in the Armed Forces 12
 - (a) Personnel Management and motivation of men in Armed Forces
 - (b) Manpower planning & Career management in Armed Forces.

SECTION II

- 9. Team Building-Meaning, characteristics and objectives 6
- 10. Forecasting in the Armed Forces 12
 - (a) Technique-Intuitive and Analytical
 - (b) Technological forecasting
 - (c) Manpower Forecasting
 - (d) Economic Forecasting
 - (e) Materials and spares forecasting
- 11. Operation Research in Armed Forces 6
 - (a) Introduction & Process
 - (b) Application in Choice of Weapon system

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12. Management of Weapons and Equipment 8
(a) Introduction
(b) Material life cycle
(c) Introduction of New Weapon and Equipment
13. Operational Logistics 8
(a) Concept and Principles
(b) Mobilization of logistics elements for war
(c) Integrated Defence logistics
14. Privatisation support facilities in Defence Services 8
Problem and Prospects.

Suggested Readings

Decision Making for Defence—Hitch
Management in the Armed Forces—John
Organisational Effectiveness—Richard M.
Technology Forecasting—G. Wills
Human Resource Planning—Walker
A conceptional model of work motivation—Parek U.
Human Behaviour at work—Davts
Art of Military leadership—Uday Chander.

206 (K) COMPUTER APPLICATIONS—Paper-I

SECTION I

1. Introduction to FoxPro
 - 1.1 What is FoxPro
 - 1.2 Advantages & Special Features of FoxPro
 - 1.3 What is RDBMS ? What are DBMS functions ?
 - 1.4 Starting FoxPro-Using FoxPro's object Oriented Interface-Catalogue Manager
 - 1.5 Menu System-Dialogue box controls
 - 1.6 Command Window-Using mouse for closing, moving, resizing, maximizing, minimizing, vertical scrolling, horizontal scrolling, splitting & cycling of window
 - 1.7 Running DOS commands in FoxPro
 - 1.8 Existing from FoxPro
2. Getting started with Databases
 - 2.1 Database structure
 - 2.2 Database creation
 - 2.3 Data integrity, Data consistency
 - 2.4 Opening & closing a Database file (Use command)
 - 2.5 Modifying database structure
 - 2.6 Adding data to Memo fields
3. Database Operations
 - 3.1 Operators-Arithmetic, logical, string, relational
 - 3.2 Adding, Editing, Viewing & appending records using commands-BROWSE, APPEND, EDIT, INSERT, CHANGE, DELETE, PACK, RECALL, REPLACE, ZAP, with all options
 - 3.3 Defining Indexes-Simple, compound, structural, compact & rushmore technology

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- 3.4 Data query using LOCATE, CONTINUE, FIND, DISPLAY, SEEK
- 3.5 Sorting Vs. Indexing
- 4. Report Generation
 - 4.1 Creating report form
 - 4.2 Designing the report
 - 4.3 Working with report objects
 - 4.4 Field expressions in reports, formatting fields, creating calculated fields
 - 4.5 Data grouping
 - 4.6 Variables
 - 4.7 Quick Reports
 - 4.8 Saving, modifying & printing the report
- 5. Screen Designing
 - 5.1 Creating screen
 - 5.2 FoxPro Screen Builder-Using screen builder, screen menu, screen builder tools
 - 5.3 Adding objects, Manipulating objects, Object menu
 - 5.4 Adding Text to screen
 - 5.5 Adding fields
 - 5.6 Defining Pictures
 - 5.7 Saving screen, code generation & execution
- 6. Flow charting, Decision tables & Decision trees
- 7. E-R Models (Entity Relationship Diagrams)
 - 7.1 Purpose of ERD
 - 7.2 Entity, Relationship, Relationship Sets, Attributes
 - 7.3 Examples
- 8. Set Commands

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Set talk off, Set echo off, Set bell off, Set date, Set index, Set order, Set message, Set clock, Set relation, Set Filter, Set deleted, Set SYSMENU, Set notify

9. Managing files
Modifying table structure, copying, renaming, erasing files, multiple file handling, setting relations, use of view window, use of set skip to, Import & Export of data.

SECTION II

10. FoxPro Programming
 - 10.1 What is FoxPro program ?
 - 10.2 Creating & Executive small programs using Modify command & Do command
 - 10.3 What is computing ?
 - 10.4 Memory variables-Types of memory variables, local, private STORE command, Assignment operator “ = ”
 - 10.5 Using comments in the program
11. Input-Output in FoxPro
Displaying & Accepting data using @—Say, @—Get, @—Say—Get—Read, Cycle commands using functions, Picture, Size, Font, Style, Colour Scheme, Clauses
12. Array Handling
 - 12.1 Declaring or Creating an array-Single \$ Double dimension
 - 12.2 Copying data from a table to an array & vice versa

- 12.3 Scatter/Gather commands
- 12.4 Array functions-AFIELD, ADELO, AINSO, ACOPYO, ALENO, ASORTO, ASCANO
- 12.5 Macro substitution
- 13. Dialog Box Controls
 - Creating box controls using @ GET commands in FoxPro program-check boxes, lists popups, push buttons, Spinners, text editing regions
- 14. Decision-making & looping in FoxPro
 - 14.1 If.....Endif
 - 14.2 Do While.....Enddo.....Return.....Loop.....Exit
 - 14.3 For...Endfor
 - 14.4 Scan....Endscan....Return
- 15. Advanced Programming Techniques
 - 15.1 User defined functions
 - 15.2 Procedures
 - 15.3 Parameter Passing
- 16. Windows
 - Defining, Activating, Deactivating, Hiding, Releasing, Showing
 - 16.1 Popup
 - Defining, Activating, Deactivating, Hiding, Releasing, Showing
 - 16.2 Menu
 - Defining, Activating, Deactivating, Hiding, Releasing, Showing
- 17. Built-In Functions
 - 17.1 Date & Time Functions-CTOD, DTOC, DAY,

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MONTH, CMONTH, DOW, CDOW, YEAR,
DMY, MDY, DATE, TIME

17.2 String Functions-LTRIM, RTRIM, ALLTRIM,
LOWER, UPPER, STR, SUBSTR, RIGHT,
LEFT, TRANSFORM, AT, RAT, CALCULATE,
STUFF

17.3 Mathematical Functions-VAL, INT, EXP, LOG

17.4 Menu Functions-BAR, PAD, PROMPT

17.5 Testing functions-BOF, EOF, FOUND, FILE,
RECND, RECOUNT, INKEY, LASTKEY,
READYKEY, ONKEY, RECSIZE, EMPTY,
USED

18. Printing in FoxPro

18.1 Set print on, Set device to print commands

18.2 ?, ?? commands

18.3 On error command

19. Project Manager

19.1 Learning Features

19.2 Understanding components

19.3 Creating a new project-Add new files, build
a project, plan an application.

PRACTICALS

First Term :

1. Database creation using all type of fields
2. Database operations
3. Data Query
4. Report generation
5. Screen Designing

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Second Term :

Minimum 5 Programs for applications like Wage Bill, Income Tax, Electricity Bill, Admissions Procedure, Banking Account, Result Evaluation, ABC Analysis, Inventory Control, Input Validations or any other commercial application.

Recommended Books

1. FoxPro — Ravikant Tanali
2. Mastering FoxPro — Charles Siegel 2.5.
3. FoxPro Programming — Michael Antonovich Guide for Windows 2.5/2.6

**206 (L) CORPORATE LAW AND SECRETARIAL
PRACTICE — Paper-I**

SECTION I

1. Role of a company secretary : 12
 - Definition, importance, position
 - Duties, Functions & Rights of a Company secretary.
 - Qualifications & Appointment.
 - Liabilities of Company secretary.
 - Professional qualities and development of profession of Company secretary in India.
 - Company secretary in practice.
2. Company Meetings (Members) : 12
 - Types of meetings, Requisites of Valid meeting.
 - Statutory, Annual general meeting and Extra-ordinary General meeting.
 - Meaning, scope, objects, provisions and secretarial work relating thereto.
3. Company Meetings (Directors) : 12
 - Requisites of valid Board Meeting-notice, quorum, Chairman, resolutions, minutes.
 - Procedure of convening & conducting a Board meeting.
 - Business transacted at Board meeting.
 - Secretarial work relating to Board meeting.
4. Documentation and Drafting of Resolutions : 12
 - Drafting of various documents under the Companies Act, 1956.
 - Power of Attorney to directors and managing directors.

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- Agreement with Managing Director.
- Minutes of General Meetings.
- Basics of Foreign Collaboration Agreement.
- Resolutions for adoption of Accounts, appointment of directors, auditors, declaration of dividend.
- Resolution for payment of remuneration to Managerial Personnel, office or place of profit.

SECTION II

5. Borrowing powers and Methods of Borrowing : 16
 - Raising of funds for meeting short-term, medium and long term requirements.
 - Acceptance of Public Deposits and Issue of Debentures
 - Registration of Mortgages and charges
 - SEBI guidelines pertaining to issue of Debenture.
 - Rules for acceptance of deposits.
6. Statutory Books and Registers : 12
 - Maintenance of Register of Members,
 - Register of investments not held in company's name,
 - Register of charges,
 - Register of debenture holders,
 - Register of Contracts in which directors are interested,
 - Register of Directors, Managing director, Manager and secretary,
 - Register of directors shareholding,
 - Register of loans made,
 - Minutes Books for Board meeting and General meetings,

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- Attendance registers.
—Importance of registers.
—Inspection of registers.
7. Annual Accounts and Audit : 12
—Mercantile system of accounting.
—True and fair ;presentation of annual accounts.
—Form of Balance Sheet Schedule VI.
—Appointment, removal, rights and duties of auditors.
—Manufacturing & Other Companies Auditors Report Order 1998 (MAOCARO 1998).
—Shareholders rights vis-a-vis accounts.
8. Inter-Company Loans and Advances : 8
—Statutory limits.
—Authority required for the same.
—Consequences on the financial health of the company.
—Concept of companies under same management.

Term-I

<i>Name of the Topic</i>	<i>No. of Lectures</i>
1. Role of a Company Secretary	12
2. Company Meetings (Member)	12
3. Company Meeting (Directors)	12
4. Documentation and Drafting of Resolutions	12
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Term-II

5. Borrowing Power and Methods of Borrowings	16
6. Statutory Books and Registers	12
7. Annual Accounts and Audit	12
8. Inter company Loans and Advances	8
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T.Y.B.Com.

301 : MERCANTILE & INDUSTRIAL LAW

SECTION I

1. Indian Contract Act 1872 (Sec. 1 to 75)	
1.1 Defination & Scope of M.Law	2
1.2 Nature & Kinds of Contract	2
1.3 Offer & Acceptance	2
1.4 Consideration	2
1.5 Capacity of Parties	2
1.6 Free Consent	2
1.7 Legality & Objects of Consideration	1
1.8 Void Agreements	2
1.9 Contingent Contract	2
1.10 Performance of Contract	2
1.11 Discharges of Contract	2
1.12 Remedies of breach of Contract	2
1.13 Quasi Contract	2
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2. Sale of Goods Act 1930	
2.1 Contract of Sales of Goods	2
2.2 Conditions & Warranties	3
2.3 Transfer of Property	2
2.4 Performance of a Contract of Sale	3
2.5 Rights of unpaid seller & Remedial Measures	3
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3. Negotiable Instrument Act 1881	
1. Negotiable instruments-Definition, kinds	2

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2. Parties to negotiable instruments	1
3. Holder and Holder in due course	2
4. Negotiation-Types of Endorsements	2
5. Dishonour of negotiable instruments	2
6. Noting and Protest	1
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SECTION II

4. Factories Act 1948	
(Section 1 to 20)	
4.1 Object & Definition	2
4.2 Approval, Licensing & Registration of Factories	2
4.3 The inspecting Staff	2
4.4 Provision regarding Workers health	3
4.5 Provision regarding Safety & Welfare of workers	3
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5. Payment of Wages Act 1936	
(Section 1 to 12, 12a, 12b, 13, 13a and 20)	
5.1 Introduction	1
5.2 Definitions	1
5.3 Rules for Payment of Wages	2
5.4 Deduction from wages	2
5.5 Administration of Payment of Wages Act	2
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6. The Trade Union Act 1926 (Section 1 to 27)	
6.1 Object & Definition	1
6.2 Registration of Trade Union	1
6.3 Privileges of Registered Trade Union	2
6.4 Change of name, amalgamation, Dissolution	1
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7. Payment of Bonus Act 1965 (Section 1 to 3, 8 to 12, 20 to 25, 29)	
7.1 Introduction-application of Act	1
7.2 Definitions, minimum & maximum Bonus	1
7.3 Eligibility for bonus, available surplus	2
7.4 Time limit for Payment exempted employees	2
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8. The Workmen's Compensation Act 1923 (Section 1 to 5)	
8.1 Introduction & Definitions	2
8.2 Employers' liability of Compensation	2
8.3 Amount of Compensation	1
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9. Industrial Disputes Act 1947 (Section 1 to 7, 22 to 29)	
9.1 Introduction & Definitions	2
9.2 Machinery for settlement of disputes	1
9.3 Strikes, Lock-outs, Lay-off, retrenchment	5
9.4 Closure & re-starting	2
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Books Recommended

1. The Texts of all the prescribed Act as amended upto-date (Govt. of India)
2. Indian contract Act, 1972 : Students Edition — O.F. Mulla (Tripathi Pvt. Ltd. Bombay)
3. Contract Act with Sale of Goods Act — Trikamlal R. Desai (S. C. Sarkar & Sons Pvt. Ltd.)
4. Commercial & Industrial Law — Sen A. K. & Mitra J. K. (The Word Press Pvt. Calcutta)
5. Mercantile & Industrial Law—Kapoor N. D. (Latest Edition)
6. Mercantile and Industrial Law—Dawar
7. व्यापारी व औद्योगिक कायदे - बी. डी. जोशी, नरेंद्र प्रकाशन, पुणे
8. भारतीय व्यापारविषयक आणि औद्योगिक कायदे : प्रा. सी. जी. करंदीकर, व्हीनस प्रकाशन, पुणे.

Reference Books

1. Business Law (Himalays Publishing House, Mumbai)
2. Mercantile Law—M. C. Kuchhal (Vikas Publishing House Pvt. Ltd., New Delhi)
3. Mercantile Law—M. P. Dasgupta/S. B. Sexena (Allied Publishers Pvt. Ltd., Bombay).

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पुणे विद्यापीठ

परिपत्रक क्र. १९३/२००२

विषय : टी.वाय.बी.कॉम.च्या अकॉंटन्सी विषयातील भाग
वगळण्याबाबत व टी.वाय.बी.कॉम.च्या **Business
Taxation & Auditing (Assessment year)**
मधील करनिर्धारण वर्षाचा खुलासा.

या परिपत्रकाद्वारे सर्व संबंधितांस विद्यापीठ अधिकारी मंडळाने
घेतलेल्या निर्णयानुसार असे कळविण्यात येत आहे की,

१. टी.वाय.बी.कॉम. Advanced Accounting च्या Section-II,
Chapter IV मधील खालील भाग जून २००२ पासून वगळण्यात
येत आहे.

Ratio-Capital Gearing Ratio-Proprietary

Ratio-Debt Equity Ratio

Combined Ratios-Return Capital employed including
long term Borrowings-Return on Proprietor's fund,
Return on Equity Capital.

२. T.Y.B.Com. च्या Business Taxation & Auditing या पेपरच्या
(Assessment year) संदर्भात परिपत्रक क्र. ६९/२००२ची
अंमलबजावणी करावी.

गणेशखिंड, पुणे-४११ ००७

जा. क्र. : सीबीसी/३०५४

दिनांक : १३-६-२००२

ला. फु. वसावे

कुलसचिवांकरिता

302 : ADVANCED ACCOUNTANCY

SECTION I

1. Amalgamation, Absorption & Reconstruction : 14

Meaning, distinction between amalgamation, Purchase and Reconstruction, Purchase consideration, Methods, Net Asset Method, Payment Method, Lumpsum method, Treatment of Liquidation expenses, Expenses paid by Purchasing Company, Expenses incurred by vendor company and expenses paid by vendor Co. and reimbursed by purchasing Co.

Accounting entries and ledger accounts to close the books of vendor company, entries in the books of purchasing Co., Balance-sheet after Amalgamation/Absorption/External Reconstruction.

2. Internal Reconstruction of Joint Stock Company : 5

Meaning Advantages, legal aspect, Increase in Share Capital, Consolidation of Shares, Sub division of shares, Conversion of shares in the stock, Cancellation of shares, Accounting entries, Balance-sheet after internal reconstruction.

3. Liquidation of Joint Stock Company : 7

Meaning Types, Voluntary & Compulsory, Preparation of the Liquidators Final Statement of Account, Liquidators Remuneration, Secured (Fully & Partly) liabilities, Payment of Interest to debentures upto the date of liquidation and upto the date of redemption, Assets taken over by creditors, payment of preference Dividend in arrears, Calls on partly paid equity shares, payment to equity share holders, Preferential creditors.

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4. Holding Company Accounts : 14

Meaning of holding Co. & Subsidiary (Wholly owned/ partly owned) Co., Preparation of consolidated Balance-sheet only of Holding Co. with one subsidiary only, Capital Profit/Loss, Revenue Profit/Loss, Minority Interest, Cost of Control/Goodwill, unrealized Profit on Stock, Inter Company owings (loans, debtors & creditors, B.R./B.P.) (Excluding dividend adjustments).

5. Insurance-Claim : 8

Meaning, types, Calculation of Claims under Loss of Stock Policy & Loss of Profit Policy only, Application of Average Clause.

Total Periods : 48

SECTION II

1. Final Accounts of Banking Company/Banks : 12

Legal provisions, Non Banking Assets, Non performing Assets, Statutory Reserve, Acceptances, Endorsements & Other Obligations, Bills for Collection, Rebate on Bills Discounted, Provision for Bad & Doubtful Debts, Preparation of Final Accounts from trial balance.

2. Investment Accounts : 8

Meaning need, Interest Yielding Investments, Investment in Shares-cum-Interest/Dividend, Ex-Interest/Dividend transactions of purchases & sales, Entries for Interest Received/Account, Brokers Commission/Valuation of Closing Investments by FIFO method & market price method.

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3. Farm Accounting : 12

Books of Accounts necessary for Farm Accounting, Journal Entries, Ledger Accounts, Preparation of Farm Accounts to Ascertain the Profit on various heads like crop, live stock, dairy, poultry, fishery etc., Preparation of Balance-Sheet.

4. Interpretation & Analysis of Financial Data : 16

Definition, meaning objectives & purposes of Financial Analysis & Interpretation, Steps & Types of Financial Analysis, Comparative Financial statements, Ratio Analysis, Objective & nature of ratio analysis, Classification of Ratios, Problems on Ratio Analysis restricted to following Ratios only :

- * Revenue Statement Ratios-G. P. Ratio-N. P. Ratio.
- * Operating Ratio-Stock turnover Ratio.
- * Balance-Sheet Ratios-Current Ratio-Liquidity.
- * Ratio-Capital Gearing Ratio-Proprietary Ratio-Debt Equity Ratio.
- * Combined Ratios-Return on Capital employed (including long term Borrowings-Return on Proprietor's Funds, Return on Equity Capital.

Total Periods 48

Notes :

1. Amendments made prior to one year of annual examination in the relevant Act should be considered.
2. There will be one Theory question (Compulsory) carrying atleast 8 to 10 marks.

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Books Recommended

1. Advanced Accounts — M. C. Shukla & T. S. Grewal, S. Chand & Co., New Delhi.
2. Advanced Accounts — R. L. Gupta, S. Chand & Co., New Delhi.
3. Accounting & Finance — Chakraborty S. K., Oxford University Press.
4. Advanced Accounts—Paul Central Publication, Calcutta.
5. Company Accounts — Jain & Narang, Kalyani Publishing Co.
6. Advanced Accounts — Manmohan Goyal.
7. Practice in Advanced Costing & Management Accountancy — Prof. Subhash Jagtap, Nirali Prakashan, Pune.

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**303 (A) : INDIAN AND GLOBAL ECONOMIC
DEVELOPMENT**

SECTION I

<i>Topic No.</i>	<i>Units</i>	<i>Lecture/Periods</i>
1.	Introduction	
1.1	Meaning of economic development and Growth	2
1.2	Indicators of economic development	3
1.3	Meaning of the term less developed countries (LDC's)	2
1.4	Characteristics of the Indian economy as a less developed economy	3
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2.	Agricultural Development in India	
2.1	Role of agriculture in the Indian economy	2
2.2	Agricultural productivity	2
2.3	Agricultural marketing in global perspective	3
2.4	Constraints in agricultural development	3
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3.	Industrial Development in India	
3.1	Role of industrialization in economic development	2
3.2	Problems of small scale industries in India	2
3.3	Performance & problems of the public sector	3
3.4	Industrial imbalance-causes & measures	3
3.5	Industrial liberalisation	2
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4. Constraints on Developmental process in India	
4.1 Capital constraints	
4.1.1 Importance of capital formation in India	2
4.1.2 Reasons for low rate of capital formation	2
4.1.3 Underdeveloped money & capital market	3
4.2 Population constraints	
4.2.1 Population growth & economic development	2
4.2.2 Problems of under employment and disguised unemployment in India	3

	12

5. Planning for Development	2
Need of planning for a mixed economy strategy of Indian Planning Limitations of Planning.	2

	48

SECTION II	
6. Human Resource Development Comparative Study of Population, Education & Employment	3 3 2

	8

7. Growth of Global Economic in 1990's	
7.1 Population & labour force, National and per capita Income in developed and less developed economy	2
7.2 Challenges of initiating & sustaining reforms	5
7.3 Economic Rationale of state intervention	4

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7.4	Growth of the world economy	5
7.5	Growth of World Trade	
7.5.1	Exports and imports of merchandice	1
7.5.2	External Debt	1
7.5.3	Foreign trade policy in Global perspective	
	GATT, Uruguay Round	2
7.6	Exchange Rates	1
7.6.1	International Monetary Reforms	1
7.6.2	U.S. Dollar as an International currency	1
7.6.3	Partially convertible Indian Rupee	1
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8.	International Economic co-operation	
8.1	I. M.F.(International Monatary Fund)	1
8.2	SAARC South Asian Association of Regional Co-operation	1
8.3	GATT Dankel proposal and its effects on Indian Economy	2
8.4	WTO (World Trade Organization)	2
8.5	Eurodollar Market & Euro currency	2
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9.	Foreign Capital	
9.1	Role in Development	2
9.2	Types of foreign investment-public and private	4
9.3	Problems of foreign capital.	2
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Books Recommended

1. R. Dutta and KPM Sundharam : Indian economy.
2. Benjamin Higgins : Economic development.
3. Gerald M. Meier : Leading Issues in economic development.
4. D. Bright Singh : Economic development.
5. The World Bank : World development Reports 1995 and onwards.
6. Agrawal & Singh : Economics of under development.
7. M. L. Jhingam : The economics of development and planning.
8. Jaddish Bhagirath : Economics of development.

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पुणे विद्यापीठ

परिपत्रक क्र. १९१/२००२

विषय : टी.वाय.बी.कॉम. च्या व्यापारी अर्थशास्त्र विषयाच्या अभ्यासक्रमातील विषयाच्या नावात बदल.

या परिपत्रकाद्वारे सर्व संबंधितांना विद्यापीठ अधिकार मंडळाने घेतलेल्या निर्णयानुसार असे कळविण्यात येत आहे की, टी.वाय.बी.कॉम. च्या व्यापारी अर्थशास्त्र विषयाच्या सुधारित अभ्यासक्रमातील Indian International Trade या पेपरचे नाव बदलण्यात आले असून, ते Indian Economy & Economic Problems of Maharashtra असे राहिल.

गणेशखिंड, पुणे-४११००७
जा. क्र. : सीबीसी/३०५२
दिनांक : १३-६-२००२

ला. फु. वसावे
कुलसचिवांकरिता

S. Y. / T.Y. B.Com. / 109

303 (B) : INTERNATIONAL TRADE

SECTION I

<i>Topic No.</i>	<i>Units</i>	<i>Lectures/Periods</i>
1.	<i>Introduction :</i>	
1.1	Nature and importance of International Economics.	2
1.2	Inter-regional V/s International Trade.	3
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2.	<i>Theories of International Trade :</i>	
2.1	Recardian Theory of comparative cost.	4
2.2	Limitation of the comparative cost theory.	2
2.3	The Heckeher-Ohlim Theorem.	4
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3.	<i>International Trade Policy :</i>	
3.1	Free trade policy.	1
3.1.1	Concept of free trade.	3
3.1.2	Case for and against free trade.	3
3.2	Protection policy.	
3.2.1	Meaning of protection.	1
3.2.2	Argument for and against protection policy :	
	(i) Economic Arguments.	
	(ii) Non-Economic Arguments.	
	(iii) Fallacious Arguments.	2
		—
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4. <i>Terms of Trade :</i>	
4.1 Static and dynamic gains from Trade.	2
4.2 Terms of Trade and their significance.	4
4.3 Factors determining terms of trade.	2
4.4 Terms of trade and underdeveloped countries.	2
	10
5. <i>International Economic Co-operation :</i>	
5.1 I.M.F.(International Monetary Fund).	3
5.2 SAARC (South Asian Association of Regional Co-operation).	3
5.3 GATT, Dunkel Proposals and its effects on Indian Economy.	3
5.4 WTO (World Trade Organization).	2
5.5 Eurodollar market and Euro currency.	2
	13
	48

SECTION II

6. <i>Balance of Payments :</i>	
6.1 Balance of trade and balance of payments.	2
6.2 Causes of disequilibrium in the balance of payment.	3
6.3 Measures to correct disequilibrium.	3
	8
7. <i>Foreign Exchange Rate :</i>	
7.1 Meaning and importance of foreign exchange rate.	2
7.2 Fixed and flexible exchange rate.	2

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7.3	Merits and demerits of fixed and flexible exchange rate	4
7.4	Foreign exchange market-meaning functions, effects of changes in exchange rate.	2

		10

8.	<i>Foreign Exchange Control :</i>	
8.1	Meaning.	1
8.2	Objectives of exchange control.	2
8.3	Methods of exchange control.	2
8.4	Covertibility of Indian Rupee.	1

		6

9.	<i>Foreign Aid :</i>	
9.1	Foreign aid and economic development.	3
9.2	Role of foreign aid in UDC's .	3
9.3	Trade V/s Aid.	4

		10

10.	<i>Indian's International Trade :</i>	
10.1	Changing pattern of India's foreign trade (1980 onward).	2
10.2	India's Trade problems.	2
10.3	Composition and direction of India's foreign trade since 1990.	2
10.4	Export Import policy of Govt. of India since 1980.	2
10.5	Foreign exchange rate management by R.B.I. Problem of foreign exchange causes and measures.	3

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10.6 Adverse Balance payments in India— causes and measures.	3
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	14
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	48

Recommended Books

1. P. T. Ellswerth : International Economics 10-6.
2. C. P. Kindleberger : International Economics.
3. Jagdish Bhagwati : Trade Tariff and Growth.
4. M. L. Jhingan : International Economics.
5. Dunkel Accord : Pranav Mukherjee.
6. Lipsey : Introduction of Positive Economics.
7. O. S. Shrivastava : International Economics.

304 : BUSINESS TAXATION & AUDITING

SECTION I

Income Tax

1. *Income Tax Act, 1961* : *No. of Periods*
 - (i) Scope and Objective of Income Tax.
 - (ii) Taxation structure in India.
 - (iii) Definitions.
Income, Person, Assessee, Assessment Year, Previous Year, Agricultural Income, Exempted Income, Residential status of an assessee.
 - (iv) Concept of capital & Revenue Receipts and expenditure. 10
2. *Computation of Taxable Income under the Different Heads of Income* :
 - (i) *Income from salary* :
Salient features; meaning of salary, Allowances and their taxability-perquisites and their valuation Profit in lieu of salary-Deductions allowed (Theory and Problems). 10
 - (ii) *Income from House property* :
Basis of chargeability-Annual value-Deductions allowed (Theory and problems). 6
 - (iii) *Profits and Gains of Business and Profession*:
Methods of Accounting-Deductions expressly allowed and deductions expressly disallowed. (Theory and Problems). 8
 - (iv) *Capital Gains* :
Chargeability-Definitions-Cost of improvement-Short Term and Long Term Gains-Deductions (Theory only). 4
 - (v) *Income from other sources*. 2

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3. *Computation of Total Taxable Income of an Individual :*
—Deductions to be made applicable to individual from Gross Total Income.
—Income Tax Rebates and Reliefs.
—Computation of Taxable Income & Income Tax. 8
- Total 48

SECTION II

Auditing

1. *Elementary Principles of Auditing*-Definitions-Nature-Objectives and Advantages of Auditing. Types of Errors and frauds-Variou classes of Audit. 10
2. *Audit Programme*-Audit Note Book-Working papers-Internal Check-Internal Audit. 10
3. *Checking and Vouching*-verification and valuation of Assets & liabilities. 10
4. *Company Auditor*-Qualifications-Disqualification-Appointment-Removal-Right duties and Liabilities. 12
5. *Audit Report*-Clean and Qualified-Introduction to Auditing of Computerised Accounts-Difference between Audit Report and Audit Certificate. 6
- Total 48

Recommended Books

1. Indian Income Tax Act—Vinod Singhania.
2. Indian Income Tax Act—H. C. Melhotra.
3. Indian Income Tax Act—Jain, Narang.

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4. Income Tax Act—R. N. Lakhotia.
5. Income Tax Act—Pagaria.
6. Practical Auditing—B. N. Tandon.
7. Principles of Auditing—Meigs.
8. Practical Auditing—Ghataliya, Spicer & Pegler.
9. Principles of Auditing—De Paula.
10. Auditing—G. M. Talhar.

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305(A) : BUSINESS ADMINISTRATION

PAPER II

Business Taxation and Auditing

(A) Practicals : Income Tax

At least six practicals should be taken from the following :

1. Computation of Taxable income and amt of Tax of an assessee under the head salary and filling the Return.
2. Computation of Taxable income from House property.
3. Computation of Taxable income from Business or profession.
4. Computation of Taxable income from other sources.
5. Computation of Gross Total Income and Tax payable by an individual and filling the Return.

(B) Practicals : Auditing

Conducting an audit of

1. A proprietary concern.
2. Partnership firm.
3. Co-operative Society.
4. Educational Institution.
5. Charitable Club.
6. Preparing Audit Report of a concerned Organization.

Finance and Human Resource Function—Term I

Finance Function.

1. *Financial Planning :*

- 1.1 Nature, Importance of Finance in Business,
Financial Function in Management. 2

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1.2	Financial Needs of Modern Business, Financing Small Business.	3
1.3	Financial Plan-Meaning, Characteristics, Methods Used for Estimating Capital Requirements.	4
1.4	Capitalization, Over and Under Capitalization.	5
		14
2.	<i>Capital Structure :</i>	
2.1	Capital Gearing-Factors Determining Capital Structure.	3
2.2	Composition of Capital Structure, Shares and Debentures & Provision of 'Buy Back' and Its Impact on Capital Structure.	3
2.3	Role of S.E.B.I.	1
		10
3.	<i>Fixed and Working Capital :</i>	
3.1	Fixed Capital, Nature of Fixed Capital-Importance and Sources.	3
3.2	Working Capital- Nature of Working Capital, Importance and Sources.	3
3.3	Other Sources- Public Deposits, Ploughing Back of Profits and Other Modern Sources-Innovative Financial Instruments.	3
3.4	Specialized Financial Institutions — IFC, SFC, ICICI, IDBI, LIC, UTI.	5
		14

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4. <i>Marketing of Securities :</i>	
Methods of Marketing Securities.	4
Underwriting of Securities & Its	3
Advantages and Methods.	3
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	10
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	48

Term II : Human Resource Function

5. <i>Human Resource Function :</i>	
5.1 Meaning, Objectives of Human Resource Function	
Organization and Scope of Personnel Department in Modern Business.	3
5.2 Nature and Scope of Manpower Planning.	2
5.3 Methods or Sources of Recruitment of Manpower.	4
5.4 Selection of Employees.	2
5.5 Recent Trends in Personnel Practices like walk— in Interview; Voluntary Retirement Schemes, Flexi-Timings.	2
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	13
	<hr style="width: 100px; margin-left: auto; margin-right: 0;"/>
6. <i>Manpower Development and Training :</i>	
6.1 Objectives and Importance of Manpower Development and Training.	2
6.2 Methods of Training Employees.	5
6.3 Management Development Programmes.	4
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7. <i>Job Evaluation :</i>	
7.1 Meaning, Importance and Scope of Job Analysis.	4
7.2 Job Evaluation Methods.	4
7.3 Performance Appraisal (including self appraisal).	2
	—
	10
	—
8. <i>Methods of Employee Remuneration and Morale :</i>	
8.1 Methods of Employee Remuneration and Incentive Plans.	6
8.2 Meaning and Importance of Employee Morale.	3
8.3 Ways and Means to Improve Employee Morale.	2
8.4 Role of Welfare Administration in Improving Morale.	3
	—
	14
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Books Recommended

1. Management of Business Finance—Freear J. (Pitman).
2. Industrial Finance—M. C. Kuchal (Sahitya).
3. Personnel Management and Industrial Relations—Dale Yoder.
4. Arth Vyarasbhapan—Dr. M. V. Patwardhan, (M.V.B.P.Board).
5. Vyavasaya Prashasan va Prabandh—Chandurkar Pundlik (Himalaya).
6. कामगार संघ व औद्योगिक संबंध - व. भ. कर्णिक.

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305(B) : CO-OPERATION

PAPER II

(Organization, Objectives, Functions and Problems)

SECTION I

Period

Primary Co-Operative Societies :

- | | |
|---|---|
| 1. Agricultural Primary Credit Co-operative Socs. | 4 |
| 2. Other Village level co-operatives-Dairy Cooperatives, Poultry Cooperatives, Lift Irrigation Cooperatives Societies, Artisan Co-ops. | 8 |
| 3. Non-Agricultural Credit Co-operative Societies. | 4 |
| 4. Co-operatives of Weaker Sections-Adivasi Co-ops. Multipurpose Co-op. Societies, Labour Contract Socs. | 4 |
| 5. Co-Operative Marketing Societies. | 4 |
| 6. Housing Co-operative Societies. | 4 |
| 7. Consumer's Co-operative Stores. | 4 |
| 8. Processing Co-operative Societies-Co-op. Sugar Factories, Co-operative Spinning Mills, Rice Mills & Other Agricultural Processing Societies. | 4 |
| 9. Urban Credit Cooperative Societies. | 4 |
| 10. Urban Cooperative Banks. | 4 |
| 11. Industrial Co-operatives, Industrial Co-op. Estate. | 4 |

Total : 48

SECTION II

**Co-operative Federations : (Organization,
Objectives, Functions and Problems)**

1. *District Level Federations :*
 - (i) District Level Milk Unions/Federations. 2
 - (ii) District Level Marketing Federations. 2
 - (iii) District Level Urban Co-operative Banks
Associations/Federations. 2
2. *State Level Federations :*
 - (i) State Level Consumer Co-op. Store/s Feds. 2
 - (ii) State Co-operative Market Federations. 2
 - (iii) State level Sugar Co-op. Factories/Feds. 2
 - (iv) State Level Urban Co-op. Banking Feds. 2
3. *National Level Federations :*
 - (i) National Agricultural Federation (N.A.F.R.D.) 6
 - (ii) National Consumer Co-operative Federation
(N.C.C.F.) 6
 - (iii) National Level Urban Credit Co-op. Feds. 4
4. National Co-operative Development Corporation
(N.C.D.C.) 3
5. National Co-operative Union of India (N.C.U.I.) 3
6. National Development Council (N.D.C.) 3
7. Role of Non-Governmental Organizations (NGO's) in
Developing & Promoting Co-operatives. 3

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**305(C) : COSTING TAXATION LAW,
PROCEDURE AND PRACTICE**

Paper II

(I) **Course Title** : Costing Techniques and Cost Audit.

(II) **Objectives** :

1. To create awareness among the students regarding the various costing techniques of cost control and cost reduction.
2. To impart advance knowledge of costing techniques and cost principles and applications.
3. To develop the skills in cost control and cost audit.

SECTION I

(III) **Course Content** :

1. *Marginal Costing* :
 - 1.1 Meaning, objectives, uses and limitations.
 - 1.2 Break even point-concepts, Break even analysis.
 - 1.3 Break even and shut down points.
 - 1.4 Cost volume profit analysis.
 - 1.5 Differential cost analysis.
 - 1.6 Key factors a limiting factors.
(Problems on only one limiting factor). 20
2. *Budgeting for Control* :
 - 2.1 Budgetary control-process and types of budget.
 - 2.2 Static V/s flexible budgeting, programme and performance budgeting, zero base budgeting.
 - 2.3 Functional budget.
 - 2.3.1 Purchase budget.
 - 2.3.2 Production budget.
 - 2.3.3 Sales budget.
 - 2.4 Cash budget. 20

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3. <i>Uniform Costing</i> :	
3.1 Meaning, uses, limitations.	
3.2 Interfirm comparison.	
3.3 Uniform cost manual.	8
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	48
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SECTION II

4. <i>Standard Costing</i> :	
4.1 Concept of standard cost.	
4.2 Setting of standard cost.	
4.2.1 Standard material cost.	
4.2.2 Standard labour cost.	
4.2.3 Standard overhead.	
4.3 Variance analysis.	
4.3.1 Material variance.	
4.3.2 Labour variance.	20
5. <i>Cost Audit</i> :	
5.1 Nature, object and scope.	
5.2 Advantages of cost audit.	
5.3 Cost audit procedure, list of records and procedure.	
5.4 Preparation of cost audit programme.	10
6. <i>Verification of Records and Reports</i> :	
6.1 Provision in the India cost Act compulsory cost audit and maintenance of compulsory cost records.	
6.2 Cost Audit reports to management.	10
7. Cost Audit Notes and Reports.	8
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	48
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Note : Allocation of Marks : 50% for theory and 50% for Practical Problems.

(IV) Teaching Materials

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Recommended Books

1. B. K. Bhar : Cost Accounting Methods & Problems.
2. N. K. Prasad : Advance Cost Accounting.
3. Nigam Sharma : Advance Cost Accounting.
4. R. M. Chakraborty : Cost Accounts of Books.
5. Maheshwary : Advanced Costing.
6. Saxena & Vashista : Cost audit of Management Audit.
7. Manmohan Goel : Management Accounting.

(V) Teaching Methodology

1. Classroom lectures.
2. Guest lectures.
3. Visit to industries.
4. Collection of costing records & documents related to topics.
5. Group discussion, quiz competitions.
6. Application of marginal cost in practices.

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305(D) : ADVANCED STATISTICS

Paper II

<i>Topic</i>	<i>No. of Lectures</i>
1. <i>Sampling methods.</i>	10
1.1 Census and Sampling Advantages of Sampling over Census.	
1.2 Methods of Samplings :	
1.2.1 Simple random sampling with replacement.	
1.2.2 Simple random sampling without replacement.	
1.2.3 Stratified sampling.	
1.2.4 Systematic sampling.	
1.3 Estimator and Estimate :	
1.3.1 Meaning of estimator and estimate.	
1.3.2 Meaning of statistic.	
1.3.3 Concept of sampling distribution of statistic.	
1.3.4 Standard error of statistic.	
1.4 Example and Problems :	
1.4.1 Numerical problems to estimate population mean, population total, population variance, standard error of estimate in case of simple random sampling with and without replacement.	
1.4.2 Numerical problems to estimate population mean and population total in case of stratified sampling (proportional allocation).	
2. <i>Normal Distribution.</i>	8
2.1 Probability density function of	
2.1.1 Normal distribution with mean 'm' and variance and ' σ^2 '.	
2.1.2 Standard normal variate.	

- 2.2 Properties of normal distribution (without proof).
- 2.3 Additive properties of two independent normal variates (without proof).
- 2.4 Problems to evaluate probabilities and to find mean and variance.
- 3. *Tests of Significance.* 20
 - 3.1 Concept of hypothesis, statistical hypothesis, null hypothesis alternative hypothesis, two types of errors, level of significance, power of test, test of significance.
 - 3.2 Concept of large sample tests. Tests of
 - 3.2.1 $H_0 : M = M_0$ $H_A : M \neq M_0$
 - 3.2.2 $H_0 : M = M_2$ $H_A : M_1 \neq M_2$
 - 3.2.3 $H_0 : P = P_0$ $H_A : P \neq P_0$
 - 3.2.4 $H_0 : P_1 = P_2$ $H_A : P_1 \neq P_2$
 - 3.3 Concept of exact tests. Tests of
 - 3.3.1 X^2 Test of goodness of fit.
 - 3.3.2 X^2 Test of independence of two attributes.
 - (a) 2X2 Contingency table
 - (b) mXn Contingency table.
 - 3.3.3 t-test for $H_0 : M = M_0$ $H_A : M \neq M_0$
 - 3.3.4 t-test for $H_0 : M_1 = M_2$ $H_A : M_1 \neq M_2$
(Two sample and paired 't').
 - 3.3.5 t-test for $H_0 : r = 0$ $H_A : r \neq 0$
(Test of significance of correlation coefficient).
 - 3.3.6 t-test for $H_0 : b_1 = 0$ $H_A : b_1 \neq 0$.
(Test of significance of regression coefficient $y = b_0 + b_1X$).
 - 3.3.7 F-test for $H_0 : s_1^2 = s_2^2$ $H_A : s_1^2 \neq s_2^2$
 - 3.4 Numerical Problems.

4. *Linear Programming.* 10
 - 4.1 Meaning and scope of linear programming.
 - 4.2 Definition of general LPP.
 - 4.3 Formulation of LPP.
 - 4.4 Standard form, Canonical form and matrix form of LPP.
 - 4.5 Graphical method to solve Lpp.
5. *Transportation problem (TP).* 12
 - 5.1 Definition of TP.
 - 5.2 Balanced and unbalanced TP.
 - 5.3 Methods of finding initial basic feasible solution :
 - (a) North-West corner rule (NWC).
 - (b) Matrix minimum method (MMM).
 - (c) Vogel's approximation method (VAM).
 - 5.4 Test for Optimality (U-V Method).
 - 5.5 Degeneracy in transportation problem.
 - 5.6 Maximization case.
 - 5.7 Examples and problems.
6. *Assignment problem.* 10
 - 6.1 Statement of problem.
 - 6.2 Hungarian methods for finding optimal solution.
 - 6.3 Unbalanced assignments problem.
 - 6.4 Maximization case.
 - 6.5 Prohibitive assignments.
 - 6.6 Examples and problems.
7. *Inventory control.* 10
 - 7.1 Meaning and necessity of inventory control.
 - 7.2 Deterministic inventory model (Single item).
 - 7.2.1 Economic order quantity formulae for instantaneous replenishment with uniform demand.

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- (a) No shortages allowed.
- (b) Shortages allowed.
- 7.2.2 Lead time, Recorded level, Buffer stock.
- 7.2.3 Quantity discounts (one price break only).
- 7.3 Probabilistic inventory models.
 - 7.3.1 Single period probabilistic models without setup costs.
 - 7.3.2 Single period probabilistic models with setup costs.
- 8. *Census.* 10
General principles of census, utility of census methods, de-facto and de-jure methods, Indian Census 1991. Population record, improvements made in 1991 census, findings of 1991 census. Population growth, sex, ratio and likely projection, annual growth rate, unemployment rate, literacy rate, vital rates based on 1991 census.

Total : 96

Books Recommended

1. Gupta, S. P. : Statistical methods.
2. Gupta, S. C., Gupta Indra : Business Statistics.
3. Chandran J. S. : Statistics for Business and Economics.
4. Vora : Quantitative Techniques.
5. Central Statistical Organizational Publication on Indian Population.
6. Elhance, D. N. : Indian Statistics.
7. Kapoor V. K. : Operation Research.
8. Kulkarni, Ghatpande, Gore : Common Statistical Tests (Satyajit Prakashan, Pune).

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**Appendix for the
T. Y. B. Com.**

University of Pune
305(E) : BANKING AND FINANCE II
Special Paper II

- (1) Paper title : Financial Markets and Institutions
(2) Objectives of the Paper/Course :
1. To acquaint the students with Financial Markets and its various segments.
 2. To give the students an understanding of the operations and developments in the Financial markets in India.
 3. To enable them to gain and insight into the functioning and role of development Banks and Financial Institutions in the Indian economy.

Contents of the Paper

SECTION - I

Topic	Contents	No. of Lectures
1.	Indian Money Market	18
2.	Indian Capital Market	18
3.	Foreign Exchange Market in India	12
		—
		48
		—

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SECTION - II

4. Non-Banking Finance Companies	18
5. Specialised Financial Institutions	18
6. International Financial Institutions	12
	—
	48
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Foot Note :

- (i) The paper-setter must cover all the topics while setting the Questions Paper
- (ii) 50% Marks for section I–40 Marks
50% Marks for section II–40 Marks
- (iii) Total theory paper will be of 80 Marks
- (iv) Practicals will be of 20 Marks.

BANKING AND FINANCE

PAPER II

Financial Markets and Institutions

SECTION I

FINANCIAL MARKETS

1. Indian Money Market

- (a) Meaning of Money Market
- (b) Structure of Indian Money Market
- (c) Agencies in Indian Money Market
- (d) Instruments in Indian Money Market
- (e) Deficiencies in Indian Money Market
- (f) Post 1985 Developments in Indian Money Market

2. Indian Capital Market

- (a) Meaning of Capital Market
- (b) Structure of Indian Capital Market
- (c) Agencies of Indian Capital Market
- (d) Instruments in Indian Capital Market
- (e) Deficiencies in Indian Capital Market
- (f) Post 1985 Developments in Indian Capital Market

3. Foreign Exchange Market in India

Meaning

Need

Participant.

SECTION II

**FINANCIAL INSTITUTIONS
INDIA AND INTERNATIONAL**

4. Non-Banking Finance Companies (NBFCs)

- (a) Meaning
- (b) Similarities and differences between NBFCs and Bank
- (c) Functions of following NBFCs :
 - (i) Lease Finance Companies.
 - (ii) Hire Purchase Finance Companies
 - (iii) Factoring Companies
 - (iv) Housing Finance Companies
 - (v) Venture capital Finance Companies Regulation of NBFCs in India

5. Specialised Financial Institution

- (a) EXIM Bank
- (b) National Housing Bank
- (c) Small Industries Development Bank of India (SIDBI)
- (d) Life Insurance Corporation
- (e) Unit Trust of India

Objectives, Functions and Evaluation of their Performance

6. International Financial Institutions

- (a) Need
 - (b) Functions
 - (c) Their role in development of Indian Economy
1. World Bank (International Bank for Reconstruction & Development)
 2. International Monetary Fund
 3. Asian Development Bank.

List of Recommended Books/Reports

1. Financial Institutions and Markets - Structure Growth and Innovations (2nd Edn.) - L. M. Bhole (1992)
2. Financial Services - M. Y. Khan (1997)
3. Indian Financial System - H. R. Machiraju (1998)
4. Investment and securities markets in India : Investment Management - V. A. Avadhani (1992)
5. Banking and Financial Sector Reforms in India - Volume No. 1 to 6—Ed.: Raj Kapila and Uma Kapila (1997)
6. Innovations in Banking Services - H. R. Suneja (1994)
7. Report in the Trend and Progress of Banking in India R. B. I. (Annual)
8. Report on Currency and Finance R. N. I. (Annual)
9. भारतीय वित्तीय बाजार आणि संस्था - डॉ. कायदे पाटील, प्रा. सांगळे व इतर (चैतन्य पब्लिकेशन, नाशिक-१३).

305(E) : BANKING AND FINANCE

(Revised Course)

Special Paper-II

- (1) Paper Title : Financial Markets and Institutions in India.
- (2) Objectives of the Paper/Course :
 1. To acquaint the students with financial markets and it's various segments.
 2. To give the students an understanding of the operations and developments in the financial markets in India.
 3. To enable them to gain an insight into the functioning and role of development banks and financial institutions in the Indian economy.

Contents of the Paper

	Topic	Contents	Number of Lectures	Weightage (Marks)
(I)	Indian Financial System	Structure, role, Indian money market, segments.	18	15
(II)	Indian Capital Market	Features, Instruments, Constituents, Regulation.	18	15
(III)	Foreign Exchange Market in India.	Need, Participants, Operations, Risks	12	10
(IV)	Non-Banking Finance Companies (NBFCs)	Role, Types, Objectives, Functions, Regulation.	18	15
(V)	Development Banks in India.	Organization, Functions and working of various Institutions.	18	15
(VI)	International Financial Institutions.	Functions, Organization and working of different Institutions.	12	10

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Banking and Finance

(Revised Course)

Special Paper II

Paper Title : Financial Markets and Institutions in India.

SECTION-I

1. Indian financial system : Structure, constituents, and role in economic development. 18 Lectures

Indian money market : Features; segments : Call money market, Treasury Bills market, Commercial Bills market, market for Commercial Paper and Certificates of Deposits; Money market mutual funds (MMM Fs) : Role of Discount and Finance House of India (DELHI); Reserve Bank of India and money market.

2. Indian Capital Market : Features, Instruments and Constituents. 18 Lectures

Stock Exchanges in India : Functions, Regulation of stock exchanges; National Stock Exchange (NSE), Over-the-Counter Exchange of India (OTCEI); Mutual Fund; Objectives, activities, types of schemes, their recent performance, regulation of mutual funds.

Securities and Exchange Board of India (SEBI): functions and role.

Securities Depositories in India : functions and developments.

Credit Rating : significance, agencies (CRISIL, ICRA, CARE etc.)

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3. Foreign Exchange Market in India : Meaning, need for foreign exchange, Participants in foreign exchange market, Operations in foreign exchange market : Spot and Forward markets, Swap market, Futures market, Options market. 12 Lectures

Types of market risks-Exchange rate risk, Counter-party risk, Operational risk, Country risk, Legal risk, Liquidity risk.

Role of Reserve Bank of India in controlling foreign exchange market.

SECTION II

4. Non-Banking Finance Companies (NBFCs) : An overview of NBFCs in India, their role in the financial sector. 18 Lectures

Objectives and functions of different types of NBFCs-

- (a) Lease finance.
- (b) Hire purchase finance and consumer credit.
- (c) Factoring.
- (d) Housing Finance.
- (e) Venture Capital finance,
- (f) Merchant Banking.
- (g) Mutual Benefit Finance Companies.
- (h) Loan Companies.

Regulation of NBFCs in India.

- (V) Development Banks in India. 18 Lectures
Nature of development banking, organization, functions and working of :

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1. All India development banks :
 - (a) Industrial Development Bank of India (IDBI).
 - (b) Industrial Finance Corporation of India (IFCI).
 - (c) Industrial Credit and Investment Corporation of India (ICICI).
 - (d) Small Industries Development Bank of India (SIDBI).
 - (e) Industrial Investment Bank of India (IIBI).
 - (f) Export-Import Bank of India (Exim Bank).
 2. State level institutions :
 - (a) State Financial Corporations (SFCs).
 - (b) State Industrial Development Corporations (SIDCs).
 3. Investment Institutions :
 - (a) Unit Trust of India (UTI).
 - (b) Life Insurance Corporation (LIC), General Insurance Corporation (GIC) and its subsidiaries.
- (VI) International Financial Institutions : Purpose, Functions, resources and Organizational set-up, lending policies and finances for India from : 12 Lectures
- (1) World bank.
 - (2) International Monetary Fund (IMF).
 - (3) International Finance Corporation (IFC).
 - (4) Asian Development Bank (ADB).

List of Recommended Books/Reports

1. Financial Institutions and Markets-Structure, Growth and Innovations (2nd Edn.)—L. M. Bhole. (1992)
2. Financial Services—M. Y. Khan (1997).
3. Indian Financial System—H. R. Machiraju (1998).
4. Investment and Securities Markets in India : Investment Management—V. A. Avadhani (1992).
5. Banking and Financial Sector Reforms in India, Vol. 1 to 6—Ed.: Raj Kapila and Uma Kapila (1997).
6. Innovations in Banking Services—H. R. Suneja (1994).
7. Report on Development Banking—IDBI (Annual).
8. Report on Trend and Progress of Banking in India—RBI (Annual).
9. Report on Currency and Finance—RBI (Annual).

List of Topics for Practicals

1. Mutual Funds.
2. Stock Exchange operations.
3. Foreign bank/s operations.
4. Hire Purchase.
5. Housing Finance.
6. Visit to a Development Bank—a report.
7. Visit to foreign exchange department of a bank—a report.
8. Review of latest publication/report of IMF, World Bank.

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**305(F) : BUSINESS ENTREPRENEURSHIP,
ENVIRONMENT AND ORGANIZATIONAL
BEHAVIOUR**

Paper-II

SECTION I

Unit-I

Business Environment-Concept of Business-Meaning and nature of business environment-Aspects of Business environment-Economic environment-Population, infrastructural facilities-capital formation-capital and money markets-trade cycles-competition-MNC's-Industrial and Licensing Policies-New economic policies-legal environment-Basic information about Factories Act. Income Tax Act (Income from Business and Profession), Sales Act Tax, ESI Act, MRTP Act, FEMA Act.-Political Environment-nature and extent of government's role in business. Social and cultural environment-Business and society, Social responsibilities-Social Audit. Educational Environment-Education at primary, secondary, college and University level-Foreign University education in India-Management Education in India-Technological Environment-E-Commerce-Information Technology in India-New Dimensions, Influences and future prospects. International Environment-Patents, Intellectual Property Rights-Foreign collaborations-Mergers and Amalgamations-WTO-Trading Blocks-Promotional Steps.

Unit II

Structural Support to Entrepreneurship-Financial support-marketing support-Consulative support-Personnel support-institutions lending support for various Entrepreneurs-IFCI-IDBI-ICICI-IRCI-NIDC-SIDBI-SIPCOT-TIIC-Commercial Banks-Foreign Banks-Appraisal for term loans for Banks-Choice of most suitable agency-Approaching an institution for assistance.

Unit III

Project Formulation-Need Concept-Significance and elements of project formulation-Feasibility analysis-Project Report-Project selection-Appraisal Format-Project Identification and Classification-Meaning of Project-Project Classification-Project identification-Internal and external constraints-Project objectives-Desk research and Techno-economic survey-Project life cycle.

Unit IV

Project Design and Network Analysis-Project design-Need for network analysis-Network planning techniques-Basic concepts in network analysis-Construction of network diagram-CPM and PERT-Utility of network analysis.

SECTION II

Unit V

Incentives and Subsidies-Policy initiatives-Meaning of incentives and subsidies-need and Problems of incentives-Scheme of incentives-Incentives under licensing subsidised consultancy services-subsidy for market studies-Adoption of indigenous technology-Machinery on hire-purchase Special facilities for

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imports-Transport subsidy-Incentives for SSI units-Seed capital assistance-Industrial licensing-Registration of industrial units-Taxation benefits to SSI units.

Unit VI

Study of selected Entrepreneurs-S. L. Kirloskar, Walchand Hirachand, B. G. Shirke, A. V. Rao, Abbasahab Garware, Rahul Bajaj, Wadia, Gogte, Narayan Murthy, Dhirubhai Ambani, J.R.D. Tata, Bill Gates (any three).

Unit VII

Study of Selected Products favourable for promoting Entrepreneurial success-Agricultural Products-Poultry Products-Manufacturing-Engineering Products-Software Products-Service oriented activities.

Unit VIII

Study of Recent trends-Expansion of Entrepreneurship in globalised environment-Liberalisation and privatisation-Technocrats entrepreneurs-100% EOUs-Business ethics-TQM-ISO Certifications-Benchmarking-JIT-Kaizen-Exim policies-Integrating environment with strategic management.

Books for study and Reference

1. Business Environment—K. Aswathappa.
2. Business Maharaje—Gita Piramal.
3. Fundamentals of Financial Management—Prasanna Chandra.
4. Development of small scale & college Industries the Indian experience—Dr. Bhattacharya.

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305(G) : MARKETING AND ADVERTISING

Paper II

Course Title : Modern Marketing Management

SECTION-I

<i>No.</i>	<i>Unit</i>	<i>Lect./Pract./Period</i>
1.	<i>Marketing Environment</i>	
1.1	Introduction.	1
1.2	Factors affecting Marketing Environment.	1
1.3	Internal Controllable factors.	1
1.4	External Controllable factors.	1
1.5	Demographic.	1
1.6	Economic Political-Social and Cultural.	3
1.7	Technological-Ecological.	1
1.8	Marketing Intermediaries-Supplier-Customers.	1
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2.	<i>Marketing Planning</i>	
2.1	Introduction-Scope-Importance.	2
2.2	Steps in marketing planning.	2
2.3	Essential Requirement of marketing planning.	2
2.4	Difficulties in Marketing planning.	2
2.5	The Marketing Planning.	2
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3.	<i>Market Segmentation</i>	
3.1	Introduction-Meaning and Definition.	1
3.2	Types of market segmentation.	2
3.3	Elements of market segmentation.	2
3.4	Procedure of market segmentation.	1
3.5	Basis for segmenting consumer market and Industrial market.	1
3.6	Benefits and Limitations.	2
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4. <i>Buyers Behaviour</i>	
4.1 Meaning-Need of studying buyers behaviour.	3
4.2 Different Theories of buyers behaviour.	2
4.3 Buyer Behaviour of Buying process.	2
4.4 Buying behaviour of Indian customers.	2
	9

5. <i>Control of Marketing Operations</i>	
5.1 Introduction-Scope of Marketing Control.	2
5.2 Marketing Control Process.	2
5.3 Importance of Marketing Control.	2
5.4 Essentials of effective Marketing Control system	2
5.5 Types and Techniques of marketing control.	2
	10

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SECTION-II

6. <i>International Marketing</i>	
6.1 Introduction-Need for International Marketing.	2
6.2 Evolution of Exports Globalisation.	2
6.3 Difference between Domestic Marketing and International marketing.	2
6.4 Organization for International Marketing.	2
6.5 International Marketing Planning.	2
6.6 Significance of International Marketing for Developing countries.	2
	12

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7. <i>Marketing and the Society</i>	
7.1 Introduction-Social Responsibilities of Marketing Manager.	2
7.2 Social Criticisms of Marketing.	2
7.3 Impact of Marketing on Society in General and on other business.	2
7.4 Action to regulate marketing activities.	2
7.5 Ethics in Marketing.	2
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8. <i>Challenges before modern marketing Managers in India</i>	
8.1 Introduction-Challenges before Managers.	3
8.2 Specific challenges of Marketing managers of liberalized Indian Economy.	3
8.3 Methods to manage the challengers of Change.	3
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9. <i>Consumer Protection</i>	
9.1 <i>Consumerism :</i>	
Introduction-Importance of Customer in business-Definition-Origin-Evolution of consumerism-Expectations of Customer from business-Need for protection of Guidance by consumer-Role/Objectives of consumerism-Utility/Features of Consumerism-Making consumerism effective-consumerism for India-CFBP (Council for Fair Business Practices)-Consumer Guidance Society of India-(CGSI) Consumerism in India and Abroad.	3

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9.2 *Consumer Rights and Protection :*

Introduction-Need and Importance of Customer in Business consumer rights-measures and Agencies-National and International Organizations-Consumer protection Act. 1986-Objectives-Machinery under the Act-Present position of consumer Guidance and Protection in India. 3

9.3 *Consumer Movement in India :*

Meaning of the term consumer movement-Need and Importance of consumer movement in a developing economy-Evolution of consumer movement in India-Critical evaluation of consumer movement in India. 3

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10. *Marketing Communication*

10.1 Meaning of Marketing communication-Criteria for effective Marketing communication. 2

10.2 Network Marketing-Meaning-Introduction-Network place-trends in Network Good Marketing communication. 2

10.3 Neglect of Marketing communication-Step to creative successful catalogue. 2

10.4 Major function of a marketing manager in marketing communication. 2

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Recommended Books

1. Principles of Modern Marketing — Mohammod Amantulla, Kalyani Publisher, Ludhiyana (Edition 1998).
2. International Marketing — Francis Cherunilam, Himalaya Publishing House, Mumbai (Edition 1998).
3. Marketing Management Analysis, planning and control— Philip Kotlar (Edition 1998).
4. Business Environment and Development — Dr. P. C. Pardeshi, Sheth Publishers Pvt. Ltd., Mumbai (Edition 1999).
5. Marketing Management — Rajan Saxena, Tata McGraw Hill Publishing Company Ltd. (Edition 1997).
6. Handbook of Marketing Management—Biplab S. Bose, Himalaya Publishing House (Edition 1998).
7. Marketing Management by P. K. Agrawal, Pragati Prakashan, Meerut (Edition 1996).

305(H) : MANAGEMENT OF SERVICE SECTOR
Paper II

Objectives :

1. To study the role and importance of Life Insurance and General Insurance in modern business world.
2. To understand the role of LIC & GIC and Management of their Services.
3. To study the various financial services and their management.
4. To understand the role of public utility services and their management.
5. To study the management of Advertising Services.
6. To study the management of Health Care Services.

MANAGEMENT OF SERVICE SECTOR
Paper-II
SECTION I

Unit

1. *Insurance Sector :*

Life Insurance-Meaning-Importance and Characteristics of life insurance-Variety of LIC Plans-Principles of Life insurance-Role of Agents and Field officers-Role of LIC in India-Formation and structure-Savings and life insurance-investment Policy of LIC-Marketing of life insurance-Marketing strategy and expectations of policy holders-Training and education to staff.

General Insurance-Meaning, Importance and Characteristics-Distinction between life insurance and general insurance-History of general insurance-

The general insurance business Act-72-Role of GIC of India-Classification of general insurance-Fire-Motor-Marine-Engineering-Aviation-Miscellaneous-Insurance of a person-Property-Liability.

Marketing Strategy of general insurance and Services to customers-Training and development of staff. Investment Policy of GIC-Evaluation of the Performance of LIC and GIC and its Subsidiaries-Consumer Protection Act 1986 and insurance Services-The National Insurance Co. Ltd.-United India Insurance Co. Ltd.-The New India Assurance Co. Ltd.-The oriental Insurance Co. Ltd.-The role of Insurance Institute of India.

Unit

2. *Management of Financial Services*

Management of Mutual fund-Performance-Recent trends and emerging issues-Merchant Banking challenges and issues-Opportunities. OTCEI-An Analysis of working and its performance-Commercial papers in India-Current trends-Lease Financing-Venture Capital and Housing Finance-Recent trends and Management of these services-Project Profile of Financial Services.

Unit

3. *Management of Information and Technology Sector*

New Development of Information Technology Sector-Requirements of quality information services.-Telecom Sector reforms-cellular Phones-Teleconferencing-Internet-E mail-Role of electronics and Satellite Communication-Customers expectations and marketing strategy of information industry-Private and Public Sector-Project Profile of information Technology Services.

SECTION II

Unit

4. *Management of Public Utility Services*

Electricity—Public Distribution system and water supply—Public utility services—Meaning, Importance and Characteristics-Objectives-Role of State or Central Organization in providing these services-Organization and Management of these enterprises-Their performance and recent trends-Quality of Services and customers satisfaction.

Unit

5. *Management of Advertising and Publicity*

Advertising Management-Meaning Importance and Scope-Role of Advt. Agency-Organization and Management of Advt. Agency-Services given by Advt. Agencies to advertisers-Ethics and social issues in Advt— Research in Advertising-Marketing Strategy for advertising Services-Recent Trends and issues in Management of advertising Sector-Model Project profile of Advt. and Publicity Agency.

Unit

6. *Management of Health Care Services*

Public Health Concept and importance-Health-care services-Meaning, Importance and scope.-National health policy-Role of the Government-Various organizations involved-Private and public-Organization and Management of these organizations-Marketing strategy for health care services and customers expectations-Model Project Profile of Health Care Services.

List of Reference Books

1. Marketing of Services—Harsh V. Varma, Global Business Press.

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2. Services Marketing—PK Sihna & SC Sahoo, Himalaya Publishing House, Bombay.
3. Consumer Protection Act Satisfaction—Gulsharill (Pune Valley Eastern Ltd.).
4. Consumer Protection Act, 1986 By Dhupare (Bombay).
5. The Law consumer protection in India—Dr. Urjitsing, New Delhi (Deep & Deep).
६. ग्राहकांशी हितगुज—मुंबई ग्राहक पंचायत, ग्राहक भुवन, मुंबई.
७. शेतकरी ग्राहक,— संतोष गांधी, अखिल भारतीय ग्राहक पंचायत, ग्राहक भुवन, पुणे.

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**305(I) : AGRICULTURAL AND INDUSTRIAL
ECONOMICS**

(Special) Paper - II

(Indian Agriculture & Industry)

SECTION I

<i>Topic No.</i>	<i>Units</i>	<i>Lectures/Periods</i>
1.	<i>Introduction :</i>	
1.1	Role of Agriculture in Indian Economy.	2
1.2	The highlights of Indian agriculture sine 1951.	2
1.3	Area under cultivation, irrigation, regional cropping pattern, regional imbalances in agricultural development.	4
		—
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		—
2.	<i>Agricultural Productivity :</i>	
2.1	Causes of low Productivity of Indian Agriculture.	3
2.2	Measures adopted to improve productivity.	3
2.3	Causes of subdivision & fragmentation of holdings.	2
2.4	Effects of subdivision & fragmentation of holdings.	1
2.5	Measures adopted and it's progress.	3
		—
		12
		—
3.	<i>Land Ownership & Land Reforms :</i>	
3.1	Land tenure systems-Rayatwari, Zamindari, Mahalwari.	4
3.2	Land Reforms-Abolition of Zamindari system.	2
3.3	Tenancy Legislation.	2

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3.4	Ceiling on Land holdings.	2
3.5	Co-operative farming.	2
3.6	Achievements & evaluation of Land reforms.	2
		14
4.	<i>Agricultural Labour :</i>	
4.1	Nature of employment.	2
4.2	Types of agriculture labour.	1
4.3	Economic conditions of agricultural labour.	2
4.4	Types and causes of unemployment.	2
4.5	Government policy measures to reduce unemployment.	3
4.6	Nature and causes of Rural Poverty & Indebtedness.	2
4.7	Effects & Measurements adopted.	2
		14
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SECTION - II

5.	<i>Industry and Economic Development :</i>	
5.1	Role of industry in Indian economy & economic development.	2
5.2	Highlights of Industrial growth since 1951.	3
5.3	Pattern & Growth of industries with reference to rate of growth, location, production trends & exports.	5
		10
6.	<i>Ownership & Control of Indian industries :</i>	
6.1	Pattern of Ownership of Indian Industries.	2
6.2	Public, Private & Co-operative sector.	4
6.3	Role of multinational corporations.	2
6.4	Role of small scale industries.	3

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6.5	Problems & Policy measures adopted to their development.	3
6.6	Changing importance.	1
		15
7.	<i>Major Industries :</i>	
	Role & problems of major industries with reference to location, size, production trends, productivity & exports etc.	
7.1	Cotton textile.	2
7.2	Cement.	2
7.3	Sugar.	2
7.4	Coal.	1
7.5	Iron & Steel.	1
		8
8.	<i>Industrial Labour :</i>	
8.1	Types of industrial labour.	1
8.2	Nature & Conditions of employment.	1
8.3	Problems of unemployment.	1
8.4	Causes of unemployment.	2
8.5	Measures adopted & Government policy.	2
8.6	Government wage policy.	2
8.7	Industrial relations-industrial disputes, causes & measures.	2
8.8	Social security & Welfare measures.	2
8.9	Labour participation in Management-need & progress.	2
		15
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**305 (J) : DEFENCE BUDGETING, FINANCE
AND MANAGEMENT**

Paper - II

**Justification—To equip the students to critically
analyse the economic problems of**

Defence Content

SECTION I

	<i>No. of Lectures</i>
1. War as an economic problem.	4
2. Economic Warfare : Concept & its significance :	
(a) its techniques.	
(b) Scope and content of economic warfare.	6
3. Peace time economy :	
(a) Aims and objective.	
(b) Merits and demerits.	
(c) Pre-War preparation and mobilization of resources for defence.	6
4. War Time economy :	
(a) Sources of finance and allocation of national resources.	
(b) Techniques of control and rationing with reference to production, consumption and distribution. Importance of price control and rationing.	
(c) Methods of War Finance.	10
5. War potential :	
(a) Economic Elements :	
(i) Geography.	
(ii) Natural resources.	
(iii) Manpower & its utility.	
(iv) Industrial capacity.	
(v) Foreign aid.	

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- (b) Contributory elements :
 - (i) Political.
 - (ii) Psychological.
 - (iii) Military. 12
- 6. Financial Management in Defence :
 - (a) Defence Budget-Its determinants factor.
 - (b) Cost effectiveness in modernization programme. 10

SECTION II

- 7. Defence Expenditure :
 - (a) Productive OR Non-Productive.
 - (b) More or less-an analysis.
 - (c) In War Years (1962-1971).
 - (d) Causes of increasing defence expenditure.
 - (e) Impact of decreased expenditure on armed forces. 12
- 8. Effects of War : Post War period :
 - (a) Problem of an inflationary economy.
 - (b) The problem of balance of payments.
 - (c) The danger of exhaustion of economic resources.
 - (d) Problem of reconstruction and restructuring. 12
- 9. Cost of War :
 - (a) Economic cost-method of calculating.
 - (b) Real cost-Problem of measuring. 8
- 10. Defence Production :
 - (a) Defence Industries in India.
 - (b) DRDO India.
 - (c) Defence public sector undertaking.

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- (d) Role of private sector in defence production.
- (e) Self Reliance Programme and Transfer of Technology.
- (f) Role of foreign collaboration.
- (g) Defence and development in India & Nature of Debate.

Selected Readings

1. Ministry of Defence : Govt. of India-Annual Report.
2. Ghosh Alok-Indian Economy : Its nature & problems.
3. Thomas Raju-The Defence of India : A Budgetary perspective.
4. Subramanyam K.-Perspective in Defence planning.
5. Y. Laxmi-Trends in Defence Expenditure.
6. Ron Mathews-Defence production in India.
7. Clerk J. J.-The New Economy of National Defence.
8. Robinson L. R.-The Economy Problems in War & Peace.

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305(K) : COMPUTER APPLICATION

Paper II

(I) Oracle 7.x

1. Introduction to File Concepts.
2. Introduction to Database Management System.
3. Database Models :
 1. Hierarchical Data Model.
 2. Network Data Model.
 3. Relational Data Model.
 4. Object Oriented Databases.
4. Oracle Database Objects :
 1. Schemes.
 2. Tables.
 3. Integrity Constraints.
 4. Views.
 5. Indexes and Data Clusters.
 6. Sequences.
 7. Synonyms.
5. SQL :
 1. Queries.
 2. DDL.
 3. D.M.L.
 4. DCL.
6. Programming the Server :
 1. PL/SQL.
 2. Stored Procedures, Functions and Packages.
 3. Database Triggers.

*** Total Practicals 30.**

Books Recommended

1. Understanding SQL — Martin Gruber.
2. Mastering Oracle & Client Server — S. Bobrowski
3. Oracle —a Beginner's Guide — Michael Abbey, Michael J. Corey.
4. Oracle the Complete Reference, Third Edition— George Koch, Kevin Loney.

Computer Application Paper II

(II) Visual Basic. Page 1

Chapter 1. Overview

1. Introduction to Client/Server and GUI'S
2. Overall Elements of a VB Program.
3. The VB Programming Environment.
4. Variables.
5. Data Structures.
6. Object and Collection.

Chapter 2. Functions and Statements.

1. String Formatting.
2. String Manipulation.
3. Math.
4. Financial.
5. Conversion.
6. Date, Time.

Chapter 3. Interactive Functions and Statements.

1. Dialog Boxes.
2. Common Dialog Control.

Chapter 4. Building User Interfaces.

1. Getting User Input.
2. Application Appearance.
3. Events.
4. Accessing Forms and Controls.
5. Forms and Menus.

Chapter 5. Graphics and Appearance.

1. The Co-ordinate System.
2. Graphics Fundamentals.
3. Pictures, Drawing Shapes, Displaying Text.

Chapter 6. Text Controls and Lists.

1. Buttons, Scrollbars, Text Boxes, Fonts.
2. List and Combo Boxes.
3. File, Directory and Drive Boxes.
4. Grid Controls.

Computer Application Paper II

(II) Visual Basic Page 2.

Chapter 7. Database Basics.

Database Overview and Design, Data Control, Simple Bound Controls, Dblist and DBCombo, DBGrid.

Chapter 8. Database Advanced.

1. Advances SQL.
2. Adding and Editing.
3. Moving and Searching.
4. Remote Data Access and DCOM.

Chapter 9. Creating Active X Controls and Active X Documents.

Chapter 10. Object-Oriented Programming.

1. Creating Classes and Class Modules.
2. Using Classes and Class Modules.

Chapter 11. Crystal Report Writer.

***Total Practicals 25.**

Books Recommended

1. Visual Basic 5, Superbible—Techmedia Publication.
2. Mastering Visual Basic—Techmedia.
3. Teach Yourself Visual Basic 5.0 in 21 days—Techmedia.

305(L) : CORPORATE LAW AND PRACTICE

Paper II

SECTION I

1. The Industries (Development and Regulation) Act, 1951
—Scope & Objectives.
—Definitions-Ancillary industrial undertaking, factory, Small scale Industrial Undertaking, Scheduled Industry.
—Regulation of Scheduled industries.
2. The Monopolistic and Restrictive Trade Practices Act, 1969.
—Scope & objectives.
—Definitions of Monopolistic Trade Practice, Restrictive Trade Practice and Unfair Trade Practice.
—Case law relating to above.
3. The Foreign Exchange Regulation Act 1973.
—Scope & objectives.
—Definitions-Foreign Currency & Exchange, Persons resident in India, Security.
—Foreign collaboration/joint venture, Investment by NRI.
—Establishment of place of business in India by NRI.
—Payment of Dividend to NRIS.
4. The Central Excise Act, 1944.
—Definitions-Excisable Goods, Manufacturer,
—Basics of levy and collection of duty. Modvat.
—Basics of classification & valuation of excisable goods for purposes of Charging of Duty.
—Overview of Administrative set up.
5. Law of patents and Trade Marks.

SECTION II

6. Company Directors :
 - Evolution of the concept of directors.
 - Qualifications, appointment, remuneration of directors, rights, duties and liabilities of directors, retirement, removal, vacation of office, resignation, disqualification, automatic vacation of office, loans to directors.
 - Managerial remuneration, compensation for loss of office.
7. Board Committees and Their Functionaries :
 - Basic Philosophy behind constitution of Board Committees.
 - Delegation by the Board.
 - Constraints of Delegations.
 - Types of Board Committees.
 - Evaluation of Functioning of Board Committee.
8. Prevention of Oppression and Mismanagement :
 - Rule of majority, protection of minority interest, remedies and rights of minority share holders.
9. Inspection and Investigations :
 - Inspection and investigation suo-moto.
 - Investigation by Government.
 - Rights and duties of Inspector.
 - Report by an Inspector.
10. Compromise & Arrangement :
 - Schemes for Compromise and Arrangement.
 - Persons entitled to apply for sanction of court.
 - Powers of court.

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—Conditions for sanction of compromise.

—Effect of sanction.

Paper II

First Term

<i>Name of the Topic</i>	<i>No. of Lectures</i>
1. Industries and Development Regulation Act.	6
2. MRTP.	14
3. FERA.	12
4. Excise.	12
5. Professional Tax.	4
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Second Term

6. Company Directors.	10
7. Board Committee & their Functions.	10
8. Prevention of Oppression and Mismanagement.	12
9. Inspection & Investigation.	8
10. Compromise & Arrangement.	8
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306(A) : BUSINESS ADMINISTRATION

Paper I

Production and Marketing Function.

SECTION I

Production Function.

Lectures

- | | |
|--|-------|
| 1. Organization and Management of Production. | |
| 1.1 Organization of Production Function in an Industrial Units-Scope and Importance. | 3 |
| 1.2 Types of Production Conditions, Intermittent, Mixed. | 4 |
| 1.3 Policy, Standardization, Simplification, Diversification. | 3 |
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| 2. Purchasing and Material Handling | |
| 2.1 Scientific Purchasing-Meaning and Importance. | 2 |
| 2.2 Purchase Procedure. | 3 |
| 2.3 Storage of Materials-Importance, Organization and Methods. | 5 |
| 2.4 Materials Handling-Meaning, Material Handling Equipments. | 3 |
| 2.5 Use of Computers in Materials Management. | 2 |
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| 3. Production Control | |
| 3.1 Planning, Routing, Scheduling, Dispatching, Follow-up. | 5 |

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3.2	Quality Control-Meaning and Scope, Methods used.	4
3.3	Need for improvement in Quality, Quality Circles, ISO—9000.	4
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4.	Industrial Engineering	
4.1	Work study-Meaning, Objectives, Uses.	3
4.2	Motion and Time Study-Meanings, Usage, Steps.	4
4.3	Fatigue Study-Meaning, Causes, Remedies.	3
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		10
		—

SECTION II
Marketing Function

5.	Marketing Function	
5.1	Meaning and Scope of Marketing.	3
5.2	Organization for Marketing- Types of Organization.	4
5.3	Market Segmentation-Meaning and Bases.	5
		—
		12
		—
6.	Marketing Mix	
6.1	Product Promotion-Planning and Development.	3
6.2	Branding, Packaging, Labelling.	2
6.3	Pricing-Methods, Factors, Influencing Pricing Decisions.	3
6.4	Distribution Channels and their Choice.	4
		—
		12
		—

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7. Marketing Research	
7.1 Meaning, Scope and Importance.	3
7.2 Objectives of Marketing Research.	4
7.3 Methods of Marketing Research.	5
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	12
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8. Advertising and Sales Promotion	
8.1 Advertising and Sales Promotion-Meaning and Scope.	5
8.2 Types of Media and Factors Influencing the Choice.	4
8.3 Sales Promotion-Methods.	3
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	12
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Books Recommended

1. Factory and Production Management—K. G. Locker, (Pitman).
2. Production Function in Business—Timms and Pohlen.
3. उत्पादन व्यवस्थापन — के. डी. जोशी (Iwin).
4. औद्योगिक व्यवस्थापन — ब्राह्मणकर, दातार, बापट.
5. Basic Marketing— T. Cannon
6. Marketing and Advertisement—R. S. Dawar (Kitab Mahal).
7. विपणन—Dr. S. V. Kadvekar. (M.U.B.P. Board).

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306(B) : CO-OPERATION

(Organization, Objectives, Functions and Problems)

Paper II

SECTION I

	<i>Periods</i>
1. Reserve Bank of India.	12
2. National Dairy Development Board (NDDB)	10
3. Agricultural Finance Corporation.	8
4. National Bank of Agricultural & Rural Development (NABARD).	8
5. State Level Agricultural Marketing Board.	10

	Total : 48

SECTION II

6. National Co-operative Development Corporation. (N.C.D.C).	10
7. Co-operative Housing Finance Corporation.	10
8. National Development Council.	8
9. Role of Non-Governmental Organizations's (NGO's) in developing and promoting co-operatives.	10
10. Evaluation of working and Co-operative Movement in India & Maharashtra.	10

	Total : 48

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UNIVERSITY OF PUNE

Circular No. 216/2002

**Syllabus Approved and adopted by the Board of
Studies in Cost and Works Accounting**

**Paper III : “Costing, Taxation Law Procedure
and Practice”**

**Title : Central Excise, Service Tax, Customs Duty,
C.S.T. and M.S.T. Paper III at T.Y.B.Com.**

Objective of the Course :

1. To understand the provisions of various Tax Laws.
2. To understand the various forms and records.
3. To enable the Calculations of the taxes.
“The Course content and weightage should be
as under” :
1. Central Excise - 40%
2. Service Tax - 10%
3. Customs Duty - 15%
4. C.S.T. - 10%
5. M.S.T. - 25%

and the details of the syllabus should be as under :

(I) Central Excise Act 1944

1. Meaning and object of Excise.
2. Definitions-Goods, Manufacture, Production, Excisable goods.
3. Registration Procedure and Documentation.
4. Valuation-Transaction Value, Valuation under MRP, Tariff Value, Valuation under Central Excise Valuation Rules. Simple Problems on Valuation.

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5. Daily Stock Account (DSA), Invoicing and Periodical Returns, Assessment.
 6. Payment of Duty-Method, manner and mode of duty, payment, Account Current and TR-6-Challan.
 7. CENVAT-Definition of INPUT, CAPITAL GOODS, Manner and availment of CENVAT.
 8. S.S.I Units-Records, documents to be maintained, Benefits for SSI Units-SSI Units and Manufacture of Branded goods-SSI Units and job work.
Simplified procedure for SSI Units for payment of duty at the end of each calendar month-SSI Units sending for outside processing (Procedure).
- (II) **Service Tax :**
1. Meaning, object and scope of the service tax.
 2. Taxable Services :
 - (a) Stock Broking
 - (b) Advertising
 - (c) Courier
 - (d) Tour Operator
 - (e) Photography Services
 - (f) 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, Penalties.
- (III) **Custom Act 1962 :**
1. Meaning, object and scope, Definitions-Customs Area, Customs Ports/Air Port/Station/Water-Prohibited goods-smuggling-Shipping Bill-Entry-Bill of Entry-Bill of Export-Coastal Goods.
 2. Levy and exemption from Custom duty-Valuation of goods for purpose of assessment.

3. Clearance of Imported and Exported goods-
Confiscation of goods and conveyances and imposition
of penalty.

(IV) Central Sales Tax Act 1956 :

1. Definitions-Sale, inter-state sales, intra-state sales, sales during import, 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.

(V) Maharashtra Sales Tax Act 1993 :

1. Definitions-Dealer, Taxable goods, importer, manufacture, Resale, place of Business, Sale, Sales Price, Purchase Price, Turnover of sales, Turnover of Purchases.
2. Registration, Authorization, Recognition and permit-Registration, Fresh Registration, Cancellation, Authorization, Recognition, Permit, Related Documents.
3. Incidence and levy of tax-Liability to pay tax-exempted turnover-tax free goods-tax payable by dealer-single point levy of sales tax.
(Concept of VAT)-Purchase tax-levy of purchase tax.
4. Return, Assessment, Re-assessment, collection and payment of tax>Returns, Return by unregistered dealer-first Return of Registered Dealer-Return for different periods-Revised Return-Exemption from furnishing Returns-Signing and Filling of Return-Consequences of non-submission of return-Assessment-Re-Assessment.

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5. Practical Problems on liability of sales tax and Set off.
6. Documents to be studied-Sales Invoice, Purchase Register (Form N10, N10A, N-11), Purchase Register to be maintained by manufacturer, Application for Registration (Form No. 1), Form N-14, Form N-14C, Form N-14 I-C, Form N-18, Form N-18-A, Form N-18-B.

Note :

- (1) The marks should be allocated as to 60% to theory questions and 40% to Practical Problems.
- (2) The Provision of Last Finance Act (Budget) affecting the relevant Acts shall be considered for the teaching as well as for the examination purpose. For example-for the examination to be held in March/April 2003 the provision of the Finance Act, February 2002 and consecutive years shall be made applicable.
- (3) Simple Problems on following topics should be studied :
 - (a) Central Excise Act-Problems on Valuation.
 - (b) Central Sales Tax Act-Problems on Calculation of CST Payable.
 - (c) Maharashtra Sales Tax Act-Problems on Calculation of Sales Tax Payable and Set off.

Sd/- Prof. B. L. Pawar
Chairman,
Board of Studies in Cost
and Works Accounting.

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UNIVERSITY OF PUNE

Circular No. 216/2002

It is hereby notified for the information of all concerned that the University authorities have decided as follows.

The Theory and Practical weightage for the Costing, Taxation Law, Procedure and Practice Paper No. I, II and III shall be as follows :

- (A) Costing, Taxation Law, Procedure and Practice Paper No. I, II.
50% for Theory.
50% for Practical Problems.
- (B) Costing, Taxation Law, Procedure and Practice Paper No. III.
60% for Theory.
40% for Practical Problems.
- (C) This is to inform that University Authorities have resolved that to overcome the controversy created by the Circular No. 192 of 2001, dated 20-7-2001 and Letter No. CBC/3064, dated 10-8-2001 both be withdrawn and further resolved that the present structure of Costing, Taxation Law, Procedure & Practice Paper No. I, II and III be kept as usual for the current year as well as following years i.e. from June 2002 and onwards.

For clarification the subjects should be as under :

1. S.Y.B.Com.-Costing, Taxation Law, Procedure and Practice Paper No. I
[Title : Overhead and Methods of Costing].

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2. S.Y.B.Com.-Costing, Taxation Law, Procedure and Practice Paper No. II
[Title : Costing Techniques and Cost Audit].
3. S.Y.B.Com.-Costing, Taxation Law, Procedure and Practice Paper No. III
[Title : Central Excise, Service Tax, Customs Duty, C.S.T. & M.S.T. Paper III at T.Y.B.Com.]
4. The following note should be added in the syllabus for costing, Taxation Law, Procedure and Practice, Paper No. III at T.Y.B.Com.

Note : “Problems set in the examination question papers be based on provision of the relevant Acts passed prior to one year of the examination”.

Ganeshkhind,
Pune-411 007.
Ref. No. CBC/4016
Date : 14-6-2002

L. F. Vasave
for Registrar.

**306 (C) : COSTING, TAXATION LAW
PROCEDURE AND PRACTICE**

**PAPER III
SECTION I**

I. Central Excise Act :

1. Meaning, objects, scope of the Central Excise & Salt Act, 1944. Definition of—Assessee, Assessment, Central Board of Excise and Custom. Central excise officer. Excisable Goods, Effective rate of duty, Clearance Duty, Factory Manufacture, Wholesale dealer, Goods, Home consumption Exports, Self-removal procedure. Proper office, Invoice, Bonded store.
2. Registration procedure, document required, Exemptions, Authority.
3. Invoicing : Preparation of invoice by manufacturer and dealer under Rule 52A, 57G & 57T. Authentication and serial number of invoice.
4. Valuation : Under section 4, adjustments in sales prices. Valuation audit under section 14A and MODVAT audit under section 14AA.
5. Removal of goods : Declaration self removal procedure. Transfer of duty paid goods. Documents accompanying goods in transit from place of manufacture to depots, branches and job workers.
6. Documents to be studied :
 - (a) Form under rule 174,192.
 - (b) Invoice under rule 52A, 173G & 173C, 57G or 57T.
 - (c) Form under rule 57 F3.
 - (d) Form R1.
 - (e) Declaration under Rule 57G, 44, 173B.
 - (f) Application under Rule 224.
 - (g) Form AR-4 under Rule 158, 173 & 185.
7. Practical problems on valuation of excisable goods.

II. Service Tax Act 1994.

1. Meaning, objects & scope of the service tax act 1994.
2. Taxable services.
3. Procedure—Registration of collection of service Tax, payment of service tax, return of service tax, assessment penalties.
4. Coverage, Exemption value of taxable services & registration in cases of following services : Stock Broking, Advertising, Courier, Pager Tour operators, Rent a cab scheme operator, Chartered Accountants, Cost Accountants, Company Secretaries etc.
5. Following forms should be studied :
 - (a) Form ST-1 Application for registration under Section 69.
 - (b) Form ST-3 Return of service tax credited.
 - (c) Form R-Refund of service tax.
 - (d) Form TR-6 Challan for payment of service tax.

SECTION II

III. Customs Act 1962.

1. Meaning, Objects and Scope of the Customs Duty Act, 1944. Definitions-Customs area, Custom port, Custom station/airport/water. Prohibited goods, smuggling, Tariff Value, Shipping. Bill Warehouses, Warehoused, goods, Import, Imported goods, Exported goods, Market price, Duty, entry, Export conveyance, Notified date, Notified goods, Bill of export, Bill of Entry, baggage, Coastal goods.

2. Appointment of customs Ports & Airports-Prohibition on importation & exportation of goods-Prevention or Detection of illegal export of goods.
3. Levy of and exemption from Customs duty, Dutiable goods. Valuation of goods for purpose of assessment.
4. Clearance of imported goods & exported goods-confiscation of goods & conveyances & imposition of penalties.
5. Special audit & Valuation provisions. Purposes, appointment & qualification of auditor under regulation 11 under manufacture and other operations in warehouse regulation 1966.

IV. Central Sales Tax Act, 1956

1. Meaning & Definitions-Sale, Inter-state & Intra-state sale, sale during Import/Export, Goods, Dealer, Appropriate State, Place of Business.
2. Legal concepts-Sale by transfer of documents, Stock transfer, Branch transfer.
3. Person liable to pay CST, Rates of CST.
4. Sales Turnover, Exemptions from CST.
5. Registration under CST Act.
6. Rules under CST Act by Central Govt. & by State Governments.
7. Forms for declarations.
8. Practical examples, Sales Tax Planning.

V. Maharashtra Sales Tax Act, 1993

1. Definitions.
2. Incidence and Levy of Tax.
3. Registration, Licences, Authorization, Recognitions and permits.

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4. Returns, Assessment, Payment, Penalty, Recovery & Refund of Tax.
5. Liability to produce Accounts and supply of information.

Books Recommended

1. Central Excise Law—Law Publisher (India) Pvt. Ltd.
2. Central Excise—P. Gunshekharan.
3. MODVAT - Robin Banerjee, Kamal Law House, Calcutta.
4. Indirect Taxes, Law and Practice—V. S. Datey, Taxman, New Delhi.
5. Service Tax—C. Parthsarthy & Sanjiv Agrawal, Snow White, Mumbai.
6. Service Tax—S. S. Gupta, Taxman New Delhi.
7. Bombay Sales Tax Act—V. S. Datey.
8. The Bombay Sales Tax Act—R. K. Tipugade, MTJ Publications, Pune.
9. The Central Sales Tax Act—M. S. Mathuria, Legal information service, Mumbai.
10. Journals : Chartered Accountant, Management Account, Maharashtra Tax Journal, MTJ Publications, Pune.

306 (D) : ADVANCED STATISTICS

Paper III

1. Statistical Quality Control (SQC). 10
 - 1.1 Meaning and scope of SQC.
 - 1.2 Meaning of control limits, specification limits, tolerance limits.
 - 1.3 Process control and products control.
 - 1.4 X, R, P, np and C charts.
 - 1.5 Problems on drawing charts and state of control.
2. Multiple Correlation and Partial Correlation (3 variables). 10
 - 2.1 Meaning.
 - 2.2 Calculation of multiple and partial correlation coefficients when :
 - (i) Simple correlations are given.
 - (ii) Sums of squares and products are given.
3. Multiple regression (3 variables). 10
 - 3.1 Meaning.
 - 3.2 Obtaining the multiple regression equation when:
 - (i) Means, standard deviation and simple correlation coefficients are given.
 - (ii) Sums of squares and products are given.
4. Analysis of variance. 10
 - 4.1 Meaning.
 - 4.2 One way ANOVA.
 - 4.3 Two way ANOVA.
 - 4.4 Basic hypothesis and preparation of AV table and F test for the hypothesis.
 - 4.5 Examples and problems.

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- 5. Statistical Decision Theory. 12
 - 5.1 Meaning and importance.
 - 5.2 Definition of acts, states of nature (outcomes), pay off, regret.
 - 5.3 Meaning of decision under certainty, decision under risk, decision under uncertainty.
 - 5.4 Evaluation of optimal act using :
 - (i) Maxmin.
 - (ii) Maximax.
 - (iii) Laplace.
 - (iv) Hurvicz criteria.
 - 5.5 Meaning of opportunity loss, expected monetary value, EVPI.
 - 5.6 Decision tree and its applications.
 - 5.7 Problems on decisions under risk, decision under uncertainty, decision tree.

- 6. Theory of Games. 10
 - 6.1 Meaning and significance.
 - 6.2 Meaning of a game, two-person zero sum game, strategies, pure strategies, mixed strategies, expected pay off, saddle point.
 - 6.3 Minimax and maximin principle.
 - 6.4 Dominance principle.
 - 6.5 Solution of 2 x 2 zero sum game having mixed strategies.
 - 6.6 Problems.

- 7. Queuing Theory. 10
 - 7.1 Elements of queuing theory calling population, service system, queue discipline, arrival rate, service rate.

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- 7.2 Single channel Poisson arrivals from infinite population with exponential service times (M/M/1 : / /FCFS) model.
Evaluate : average waiting time of a customer in queue, in system average no. of customers in queue, in system; traffic intensity, idle period, busy period etc.
- 7.3 Concept of multiple channel queuing system.
- 7.4 Problems on M/M/1 model.
8. CPM/PERT. 16
- 8.1 Meaning and scope.
- 8.2 Definitions of an activity, an event, node, path, slack, float, total float, independent float, free float. Critical path and critical activities.
- 8.3 Drawing of a network :
(i) Identify critical path, critical activities.
(ii) Finding total duration of project slacks, total float, free float and independent float.
- 8.4 Definition of pessimistic, most likely and optimistic times in PERT.
Drawing network, determining critical path, expected duration of project, variance of project and probability of completion of project.
9. Indian Standards (IS) and International Standards (ISO).
Introduction to IS series and ISO 9000 series with reference to process control and statistical techniques (History, organization structure, clauses 4.3, 4.6, 4.9, 4.14, 4.20) role of statistical methods.

Books Recommended

1. Statistical Quality Control—Montgomery, John Wiley, New York.
2. Hand Book of Statistical Control—Bureau of Indian Standards.
3. Operation Research—V. K. Kapoor.
4. Fundamentals of Applied Statistics—V. K. Kapoor and S. C. Gupta.
5. Indian Statistics—D. N. Elhance.
6. Fundamentals of Statistics—S. C. Gupta.
7. Operation Research—Kantisaroop, Manmohan, Gupta.

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Appendix for the
T.Y.B.Com.
University of Pune

306 (E) : BANKING AND FINANCE
Paper - III

1. Banking Law and Practice in India
2. Paper/Course No. T.Y.B.Com. Special Paper - III
3. Objective of the Paper/Course
 - (a) To acquaint the students with Banking Law and Practice in relation to the Banking system in India.
 - (b) To understand the legal aspects of Banking transactions, and its implications a Banker and Customer.
 - (c) To make the students aware of Banking Law and Practice in India.
4. Contents of the Paper

Topics	Contents	No. of Lectures
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SECTION I

I.	Laws relating to Banking in India	12
II.	Negotiable Instruments	20
III.	Paying Banker and Collecting Banker	16
		<hr/>
		48
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SECTION II

IV.	Relationship between Banker and Customer	18
V.	Securities for Advances	15
VI.	Secured Advances Modes of Creating Charge	15
		<hr/>
		48
		<hr/>

Foot Note :

- (i) The Paper-setter must cover all the topics while setting the questions paper
- (ii) 50% Marks for Section I–40 Marks
50% Marks for Section II–40 Marks
- (iii) Total theory paper will be of 80 Marks
- (iv) Practicals will be of 20 Marks

BANKING LAW AND PRACTICES IN INDIA

Paper III

SECTION I

I. 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-Scheduled Banks

Liquid Assets

Licensing

Branch Licensing

Management

II. Negotiable Instruments Act, 1881

Definition, Characteristics, Presumptions

Promissory Note, Bills of Exchange and Cheque

Parties to Negotiable Instruments

Negotiation

Presentation

Notice of Dishonour

Noting and Protesting

III. Paying and Collecting Banker

- A. Precautions in Payment of Customers Cheques
 - Paying Bankers Duties and Rights
 - Statutory Protection to Paying Banker
 - Payment of forged Cheque
 - Return of Cheques
- B. Precautions in Collecting Customers Cheque
 - Collecting Bankers Duties and Rights
 - Statutory Protection to Collecting Banker

SECTION II

V. Relationship between Banker and Customer

- Definition of Banker and Customer
- Relationship as Debtor and Creditor
- Banker as Trustee
- Banker as Agent
- Bankers Obligation of Secrecy of Accounts
- Bankers Lien
- Right of Set Off
- Disclosure permitted by the Bankers Practices and Usage
- Bankers Obligation to honour Cheques
- Garnishee Order
- Termination of Relationship

V. Securities for Advances

- Principles of Secured Advances
- Precautions to be taken by the banker while advancing against :

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- (a) Documents of Title to Goods
- (b) Real estate
- (c) Fixed Deposit Receipt
- (d) Gold and Silver Bullion
- (e) Supply Bills
- (f) Life Insurance Policy
- (g) Shares
- (h) Agricultural Produce

VI. Secured Advances - Modes of Creating Charge

Lien, Pledge, Hypothecation, Mortgages and types of Mortgages

Features and Differences

Right and Duties

- # While Studying all the Topics Recent Amendmetns to Relevant Legislations should be taken into Consideration.

Reference Books

1. Practice and Law of Banking - G. S. Gill
2. Banking Law and Practice - Kalkundrilkar, Kembhavi, Natraj
3. Banking Law and Practice - P. N. Varshney
4. Banking Theory and Law and Practice - E. Gordon, K. Natarajan
5. Banking Law and Practice in India - M. L. Tannan
6. Banking Law and Practice in India - Maheshwari
7. Law and Practice of Banking - Prof. Mugli

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8. Banking Law, Theory and Practice - S. N. Gupta
9. Commercial Banking, Vol. I—Indian Institute of Bankers
10. Banking and Financial System - Vasant Desai
11. Banking Theory and Practice - K. C. Shekhar
12. Law and Practice of Banking - B. M. Lall and Nigam
13. Law and Practice relating to Banking - F. E. Perry
14. Annual Report on Trends and Progress of Banking —
R.B.I. Bulletin
15. Report on Currency and Finance - R. B. I. Publication,
All Relevant Bare Acts.
16. भारतीय बँकविषयक कायदे आणि व्यवहार - डॉ. कायदे-पाटील,
प्रा. सांगळे व इतर (चैतन्य पब्लिकेशन, नाशिक-१३).

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306(E) : BANKING AND FINANCE

Paper III

1. Banking Law and Practice in India.
2. Paper/Course No. : T. Y. B.Com Special Paper III.
3. Objective of the Paper/Course.
 - (a) To acquaint the students with banking Law and Practice in relation to the banking system in India.
 - (b) To understand the legal aspects of banking transactions, and its implications as Banker and Customer.
 - (c) To make the students aware of banking Law and Practice in India.
4. Contents of the Paper

Topic	Contents	Number of Lectures	Weightage
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SECTION I

I.	Laws relating to Banking in India	20	23 Marks
II.	Legal Provisions relating to Foreign Exchange, Deposit Insurance Credit Guarantee and Negotiable Instruments	16	20 Marks
III.	Paying Banker and Collecting Banker	12	15 Marks

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SECTION II

IV. Relationship Between Banker & Customer	18	15 Marks
V. Secured Advances Modes of Creating Charge-Guarantee and Recovery Process	15	15 Marks
VI. Other Aspects of Business of Banking.	15	12 Marks

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UNIVERSITY OF PUNE

Circular No. 217/2002

1. Banking Law and Practice in India.
2. Paper/Course No. : T.Y.B.Com. Special Paper-III.
3. Objective of the Paper/Course :
 - (a) To acquaint the students with Banking Law and Practice in relation to the Banking system in India.
 - (b) To understand the legal aspects of Banking transactions and its implications as Banker and Customer.
 - (c) To make the students aware of Banking Law and Practice in India.
4. Contents of the Paper

<i>Topics</i>	<i>Contents</i>	<i>No. of Lecturers</i>
SECTION I		
I.	Laws relating to Banking in India	12
II.	Negotiable Instruments	20
III.	Paying Banker and Collecting Banker	16
SECTION II		
IV.	Relationship between Banker and Customer	18
V.	Securities for Advances	15
VI.	Secured Advances Modes of Creating Charge	15

Foot Note :

- (i) The Paper-setter must cover all the topics while setting the question paper.
- (ii) 50% Marks for Section I-40 Marks.
50% Marks for Section II-40 Marks.
- (iii) Total theory paper will be of 80 Marks.
- (iv) Practicals will be of 20 Marks.

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BANKING LAW AND PRACTICES IN INDIA

Paper III

SECTION I

I. Laws relating to Banking in India

Provisions of The Banking Regulation Act, 1949,
with reference to the following :

Definition

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Reserve Fund

Cash reserve for Non-Scheduled Banks

Liquid Assets

Licensing

Branch Licensing

Management

II. Negotiable Instruments Act, 1881

Definition, Characteristics, Presumptions

Promissory Note, Bills of Exchange and Cheque

Parties to Negotiable Instruments

Negotiation

Presentation

Notice of Dishonour

Noting and Protesting

III. Paying and Collecting Banker

A. Precautions in Payment of Customers Cheques

Paying Bankers Duties and Rights

Statutory Protection to Paying Banker

Payment of forged Cheque

Return of Cheques

- B. Precautions in Collecting Customers Cheques
Collecting Bankers Duties and Rights
Statutory Protection to Collecting Banker

SECTION II

IV. Relationship between Banker and Customer

- Definition of Banker and Customer
- Relationship as Debtor and Creditor
- Banker as Trustee
- Banker as Agent
- Bankers Obligation of Secrecy of Accounts
- Bankers Lien
- Right of Set Off
- Disclosure permitted by the Bankers Practices and Usage
- Bankers Obligation to honour Cheques
- Garnishee Order
- Termination of Relationship.

V. Securities for Advances

- 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) Gold and Silver Bullion
 - (e) Supply Bills
 - (f) Life Insurance Policy
 - (g) Shares
 - (h) Agricultural Produce

VI. Secured Advances-Modes of Creating Charge

Lien, Pledge, Hypothecation, Mortgages and types of Mortgages

Features and Differences

Rights and Duties

While studying all the Topics Recent Amendments to Relevant Legislations should be taken into Consideration.

Reference Books

1. Practice and Law of Banking—G. S. Gill.
2. Banking Law and Practice—Kalkundrilkar, Kembhavi, Natraj.
3. Banking Law and Practice—P. N. Varshney.
4. Banking Theory and Law Practice—E. Gordon, K. Natarajan.
5. Banking Law and Practice in India—M. L. Tannan.
6. Banking Law and Practice in India—Maheshwari.
7. Law and Practice of Banking—Prof. Mugli.
8. Banking Law, Theory and Practice—S. N. Gupta.
9. Commercial Banking, Vol. I—Indian Institute of Bankers.
10. Banking and Financial System—Vasant Desai.
11. Banking Theory and Practice—K. C. Shekhar.
12. Law and Practice of Banking—B. M. Lall and Nigam.
13. Law and Practice relating to Banking—F. E. Perry.
14. Annual Report on Trends and Progress of Banking—R.B.I. Bulletin.
15. report on Currency and Finance—R.B.I. Publication, All Relevant Bare Acts.

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305 (E) : BANKING AND FINANCE II

Special Paper II

- (1) Paper title : Financial Markets and Institutions.
- (2) Objectives of the Paper/Course :
 1. To acquaint the students with Financial Markets and its various segments.
 2. To give the students an understanding of the operations and developments in the Financial markets in India and,
 3. To enable them to gain an insight into the functioning and role of development Banks and Financial Institutions in the Indian economy.

Contents of the Paper

<i>Topic</i>	<i>Contents</i>	<i>No. of Lectures</i>
1.	Indian Money Market	18
2.	Indian Capital Market	18
3.	Foreign Exchange Market in India	12
4.	Non-Banking Finance Companies	18
5.	Specialised Financial Institutions	18
6.	International Financial Institutions	12

Foot Note :

- (i) The Paper-setter must cover all the topics while setting the Question paper.
- (ii) 50% Marks for Section I–40 Marks
50% Marks for Section II–40 Marks
- (iii) Total theory paper will be of 80 Marks
- (iv) Practicals will be of 20 Marks.

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BANKING AND FINANCE

Paper II

Financial Markets and Institutions

SECTION I

FINANCIAL MARKETS

1. Indian Money Market

- (a) Meaning of Money Market.
- (b) Structure of Indian Money Market.
- (c) Agencies in Indian Money Market.
- (d) Instruments in Indian Money Market.
- (e) Deficiencies in Indian Money Market.
- (f) Post 1985 Developments in Indian Money Market.

2. Indian Capital Market

- (a) Meaning of Capital Market.
- (b) Structure of Indian Capital Market.
- (c) Agencies in Indian Capital Market.
- (d) Instruments in Indian Capital Market.
- (e) Deficiencies in Indian Capital Market.
- (f) Post 1985 Developments in Indian Capital Market.

3. Foreign Exchange Market in India

- Meaning
- Need
- Participants

SECTION II

FINANCIAL INSTITUTIONS : INDIAN AND INTERNATIONAL

4. Non-Banking Finance Companies (NBFCs)

- (a) Meaning
 - (b) Similarities and differences between NBFCs and Bank.
 - (c) Functions of following NBFCs.
 - (i) Lease Finance Companies.
 - (ii) Hire Purchase Finance Companies.
 - (iii) Factoring Companies.
 - (iv) Housing Finance Companies.
 - (v) Venture Capital Finance Companies.
- Regulation of NBFCs in India.

5. Specialised Financial Institutions

- (a) EXIM Bank.
 - (b) National Housing Bank.
 - (c) Small Industries Development Bank of India (SIDBI).
 - (d) Life Insurance Corporation.
 - (e) Unit Trust of India.
- Objectives, Functions and Evaluation of their Performance.

6. International Financial Institutions

- (a) Need.
- (b) Functions.

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- (c) Their role in development of Indian Economy.
1. World Bank (International Bank for Reconstruction & Development).
 2. International Monetary Fund.
 3. Asian Development Bank.

List of Recommended Books/Reports

1. Financial Institutions and Markets-structure Growth and Innovations (2nd Edn.)—L. M. Bhole (1992).
2. Financial Services—M. Y. Khan (1997).
3. Indian Financial System—H. R. Machiraju (1998).
4. Investment and securities markets in India : Investment management—V. A. Avadhani (1992).
5. Banking and Financial Sector Reforms in India—Volume No. I to 6, Ed. : Raj Kapila and Uma Kapila (1997).
6. Innovations in Banking Services—H. R. Suneja (1994).
7. Report on Trend and Progress of Banking in India R.B.I. (Annual).
8. Report on Currency and Finance R.B.I. (Annual).

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Banking Law and Practice in India

Paper III

SECTION I

I. Laws relating to Banking in India

(IA) The Banking Regulation Act, 1949

Provisions Relating To :

- Definition.
- Functions.
- Capital.
- Reserve Fund.
- Cash Reserve.
- Liquid Assets.
- Licensing.
- Branch Licensing.
- Management.
- Restrictions on Business of Banks.
- Powers of the Reserve Bank of India.
- Accounts and Balance Sheet.
- Audit.
- Amalgamation.
- Winding up.
- Applicability of the Act to the Co-operative Banks.

(IB) Reserve Bank of India Act, 1934

Provisions Relating To :

- Preliminary.
- Incorporation, Capital Management and Business.
- Central Banking Functions.
- Collection and Furnishing of Credit Information and Data.

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- Provisions relating to Non-Banking institutions receiving Deposits.
 - Prohibition on acceptance of Deposits by Unincorporated Bodies.
 - Penalties.
- II. Legal Provisions relating To Foreign Exchange Deposit Insurance, Credit Guarantee and Negotiable Instruments
- (IIA) Foreign Exchange Regulation Act 1993
- Provisions Relating To Preliminary Aspects :
- Definitions-Authorized Dealers, Money Changers, Foreign Exchange, Resident and Non-Resident.
 - Restrictions on certain receipts and payments.
 - Methods of Payments.
 - Provisions of the FERA for obtaining a license for dealing in Foreign Exchange and cancelling of such license.
 - Reserve Bank of India's control on Authorized Dealers.
 - Role of Enforcement Directorate.
 - Provisions of Foreign Contribution Regulation Act, 1976.
- (IIB) Deposit Insurance and Credit Guarantee Corporation Act, 1961
- Provisions Relating To :
- Preliminary.
 - Establishment and Management of D.I.G.C.
 - Registration of Banking Companies and Cooperative Banks as Insured Banks and liability of Corporation to Depositors.

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- Credit Guarantee Function.
- Funds, Accounts and Audit.
- Miscellaneous.

(IIC) Negotiable Instruments Act, 1881

Provisions Relating To :

- Preliminary.
- Promissory Note, Bills of Exchange and Cheque.
- Parties of Negotiable Instruments.
- Negotiation.
- Presentation.
- Discharge from liability in Promissory Note, Bills of Exchange and Cheque.
- Notice of Dishonour.
- Noting and Protesting.
- Penalties in case of Dishonour. 16

III. Paying Banker and Collecting Banker

(IIIA) Precautions in Payment of Customers Cheques

- Paying Bankers Duties and Rights.
- Statutory Protection to Paying Banker.
- Payment of Forged Cheque.
- Return of Cheques.
- Payment in due course.
- Holder in due course.
- Rights of Holder in due course.
- Recovery of money paid by Mistake.
- Negligence of Paying Banker.

(IIIB) Precautions in Collecting Customers Cheques.

- Holder for value.
- Conversion by the Collecting Banker.

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- Rights and Duties of Collecting Banker.
- Statutory Protection to Collecting Banker.
- Negligence of Collecting Banker. 12

SECTION II

- IV. Relationship Between Banker and Customer
 - Definition of Customer.
 - Relationship as Debtor and Creditor.
 - Banker as Trustee.
 - Banker as Agent.
 - Bankers Obligation of Secrecy of Accounts.
 - Bankers Lien.
 - Right of Set Off.
 - Disclosure permitted by the Bankers Practices and Usage.
 - Bankers Obligation to honour cheques.
 - Garnishee Order.
 - Law of Limitation.
 - Termination of Relationship.
 - Bankers' Books Evidence Act. 18
- V. Secured advances-Modes of Creating Charge-Guarantee
 - (VA)—Lien, Pledge, Hypothecation, Mortgage, features and differences.
 - Rights and Duties of a Banker as a Pledgee.
 - Forms of Mortgages.
 - Rights of Mortgagee and Mortgagor.
 - Precautions to be taken in Hypothecation.
 - Contract of Guarantee.
 - Rights and Liabilities of Guarantor.
 - Obligation of Creditors towards Guarantor.
 - Enforcing a Guarantee.

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(VB) Recovery Process

- Importance of recovery.
- Concept of non-performing assets and provisioning.
- Monitoring of Advances.
- Recovery measures prior to legal recovery. (rescheduling, compromise, recalculation of interest).
- Legal measures. (Filing of a civil suit-summary suit in case of Bill Rells of Exchange, attachment before judgement-Decree and execution-Lok-Adalat Debt Recovery Tribunals). 15

VI. Other Aspects of Business of Banking

(VIA) Letters of Credit

- Meaning-types-parties to letter of Credit.
- Liability of issuing Banker.
- Opening of letter of Credit.
- Bankers Guarantee.

(VIB) Project Appraisal for Loans :

- Meaning.
- Steps in Project Appraisal.
- Economic, Technical, Organizational, managerial, operational and financial analysis.
- Analysis of Financial Statements. 12

- # While Studying all the Topics Recent Amendments to Relavent Legislations should be taken into Consideration.

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Reference Books

1. Practice and Law of Banking—G. S. Gill.
2. Banking Law and Practice—Kalkundrilkar, Kembhavi, Natraj.
3. Banking Law and Practice—P. N. Varshney.
4. Banking Theory and Law and Practice—E. Gordon, K. Natarajan.
5. Banking Law and Practice in India—M. L. Tannan.
6. Banking Law and Practice in India—Maheshwari.
7. Law and Practice of Banking—Prof. Mugli.
8. Banking Law, Theory and Practice—S. N. Gupta.
9. Commercial Banking Vol. I—Indian Institute of Bankers.
10. NRI Investments, Taxation and FERA—K. K. Ramani.
11. Banking and Financial System—Vasant Desai.
12. Banking Theory and Practice—K. C. Shekhar.
13. Law and Practice of Banking—B. M. Lall and Nigam.
14. Law and Practice relating to Banking—F. E. Perry.
15. Annual Report on Trends and Progress of Banking—R.B.I. Bulletin.
16. Report on Currency and Finance—R.B.I. Publication.
All Relevant Bare Acts.

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**306(F) : BUSINESS ENTREPRENEURSHIP
ENVIRONMENT &
ORGANIZATIONAL BEHAVIOUR**

PAPER III

SECTION I

- Unit I :** The Organization-Structure and Process : The organization as a Social System-Organizational goals.
- Unit II :** Foundations of Individual Behaviour in Organizations conceptual framework for Understanding Individual Behaviour as an input output system. Biological foundations of Behaviour-Higher Mental Processes, Beliefs-Attitudes-Values-Entrepreneurial Behaviour Values, Beliefs and Attitudes.
- Unit III :** Personality : Meaning and definition of personality Significance of Personality in Entrepreneurship-Measurement of Personality-Determinants of Personality-Theories of Personality-Personality and Stress-Personality Traits relevant for Indian Entrepreneurs-Personality and Performance of Indian Entrepreneurs.
- Unit IV :** Leadership and Effective Entrepreneurship-Nature and Significance of Leadership-Leadership traits and skills-Behavioural styles in Leadership-The process of Leadership-Leadership and Productivity-Entrepreneurial culture and leadership in India.

SECTION II

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- Unit V :** Organizational Change and Development-
Definition of Organizational Change and related
concepts-Definition-Definition of organizational
Development-Objectives and goals of
Organizational Change and Development-The
concepts of Organizational Climate-Health and
Effectiveness-Entrepreneurial Approaches
towards Organizational Change-Entrepreneurial
Approaches to Organizational Development-
Entrepreneurial Strategies to cope with
Organizational changes and towards
Organizational Development-Entrepreneurial
Resistance to change.
- Unit VI :** The Organizational Dimensions of Group
Concepts-Understanding Group Dynamics-Group
Dynamics and Entrepreneurship-Roles-Types of
Roles-Status-Definition of Status-Factors
understanding status organizations-Authority Types
of Authority-Significance and Meaning of Power-
Types of Power-Process of Power-Power
Relationships in Indian Entrepreneurial
Organizations.
- Unit VII :** Innovative Approaches to Designing and
Managing Organizations-The need for Innovative
Approaches-The concept of Qualities of work
life (QWL)-Benefits and Potential Difficulties of
QWL-Strategies for Improving QWL-
Development of Careers and Career Paths-Work
Design-Organizational Reward System-Design
and Maintenance of Inter-Group Relationships-
Improving Quality of Work-Life through
Empowerment of Employees-Empowerment and
Entrepreneurship.

Unit VIII : Entrepreneurial Motivation-Nature of Motivation-Objective of Motivation-Motivational Factors for Locatioal Decisions of the Entrepreneurs-Operational Background of Entrepreneurs and Motivational Factors-Entrepreneurs Ambitions-Compelling forces of Motivation-Facilitating factors of Motivation.

List of Text Books and References

1. Luthans, F : Organizational Behaviour, New Delhi, McGraw Hill International Book Company, 1981.
2. Devis, K.: Human Behaviour at Work; Organizational Behaviour, New Delhi, Tata McGraw Hill Publishing Co. Ltd., 1980.
3. Ashish Gupta : Indian Entrepreneurial Culture, Vishwa Prakashan Ltd.
4. Arnold H. J. and D. C. Feldman, Organisational Behaviour, New York, McGraw Hill Book Company, 1986.
5. Tead, O : The Art of Leadership, New York, McGraw Hill Book Company, 1963.
6. Huse, E. F. Organization Development and Change, St. Paul West Publishing Co., 1975.
7. Davis L. E. and A. B. Cherns. The Quality of Working Life, New York, Free Press, 1975.
8. Nadler D. A. and E. E. Lawler, III, 'Quality of Work Life : Perspectives and Directions, Organizational Dynamics, Winter, 1983.

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306(G) : MARKETING AND ADVERTISING

Paper III

Course Title : Advertising

SECTION I

<i>No.</i>	<i>Units</i>	<i>Lect./Pract.Period</i>
1.	<i>Meaning-Scope-Elements of Advertising.</i>	1
1.1	Conceptual Frame work, Origin and Growth.	1
1.2	Advertising as a marketing tool and its significance for consumer welfare.	1
1.3	Nature-Scope and Functions.	1
1.4	Role of Advertising in Modern Business.	1
1.5	Advertising and Marketing mix.	1
1.6	Advertising-Objectives-Types.	1
1.7	Economic and Social Aspects of Advertising.	1
1.8	Benefits-Limitations.	1
1.9	Criticism of Advertising.	1
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2.	<i>Effects of Advertising</i>	
2.1	Effects on Production.	1
2.2	Effects on Market.	1
2.3	Effects on Consumers.	1
2.4	Effects on Business cycle.	1
2.5	Industrial growth-Agricultural growth-Growth of National Income.	2
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3.	<i>Social Effects of Advertising</i>	
3.1	Deceptive advertising-Harmful effects-Confuses the people.	2
3.2	Forceful selling-Media misuse-Message problems.	2

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3.3	Life styles and values-Moral influences-Truth in advertising and social welfare.	2
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4.	<i>Ethics in Advertising and control</i>	
4.1	Ethics-Self control.	2
4.2	Control by customers-Control by Government-Control by Society.	4
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5.	<i>Advertising Media</i>	
5.1	Definitions-Classification and Characteristics of different media.	2
5.2	Comparative study of advertising media.	2
5.3	Selection of media-Factors affecting selection of media.	1
5.4	Designing media plan-market the target-The type of the product to be advertised-Characteristics of distribution channel-Copy of formulation-Exposure to the product.	2
5.5	Media Mix-Geographical selectivity-Media Scheduling-Modern advertising.	3
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6.	<i>Advertising Layout</i>	
	Meaning and Importance-Components-Background-Border Caption-Decoration-Heading-Illustration-Mascot-Name plate-price-Product-slogan-space-Sub heading-Text-Message-Trademark-Balance in layout-weight-movement.	
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7. <i>Evaluation of Advertising Effectiveness</i>	
Introduction-Advertising objectives and plans-Areas of assessment of effectiveness-Pre-placement evaluation of advertising-post - Testing-interpretation of Research findings.	
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SECTION II

8. <i>Advertising Agency, Functions, Selection Co-ordination.</i>	
8.1 Evolution and History of Advertising Agency-A consultants role Services and functions of an Advertising Agency.	2
8.2 Factors involved in Agency Selection-Co-ordination with the Agency-Changing the agency-Organizational structure-Development of new agency system.	2
8.3 Future of advertising agency-Institutional Advertising-Interdependence of Institutional and product advantage Image building.	3
8.4 Audience segmentation and media-Methods of selecting new clients-Corporate Advertisement-Corporate advertising in India.	2
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9. <i>Advertising Process</i>	
9.1 Advertising process-Advertising and Psychology-Triangle of communication-Effectiveness of	

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Advertising-Advertising and buyer behaviour Speed of response Audience perception perceptual mapping.	2
9.2 Advertising Strategy - Planning and organization- Contribution-Setting of Advertising-Objectives- Advertisement strategy-Advertisement planning- Level of decision making-Advertisement situation-Factors influencing organizational features-Organizational Approach.	2
9.3 Factors arousing response-Introduction-Factors affecting arousing response-Views of Advertisement communication response Selective advertising-Creative and competitive advertising.	2
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10. <i>Appeals in Advertisement</i>	
10.1 Introduction-Different appeals and their significance.	2
10.2 Advertising Message.	1
10.3 Positive Emotional Approach.	1
10.4 Negative Emotional Approach.	1
10.5 Fear Appeal and Market segmentation.	1
10.6 Direct and Indirect Appeal.	2
10.7 Relation between an advertising appeal and buying motives.	2
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11.	<i>Construction of Advertising Materials</i>	
11.1	Visualization-Techniques of visualization.	1
11.2	Preparation of the copy-Copy Thinking.	2
11.3	Objectives and essentials of a good copy-Types of copy-Common faults in copy writing.	2
11.4	A-I-D-A-Formula (Attention-Interest-Desire-Action)-Attracting Attention-Display-Headlines-Headline writing-Use of illustrations-Creating interest-Creating desire and confidence-Suggesting Action-Advertisement Themes.	3
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12.	<i>Advertising Budget and Public Relations</i>	
12.1	Limit on expenditure-Budget a plan steps in Advertising Budget making process-Budget process methods-Factors to be considered for preparing advertising budget.	2
12.2	Percentage of sales method-Objectives and task method-other methods-communicative party method.	2
12.3	Incremental concept-Administrating the budget.	1
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13	<i>Advertising as a Career</i>	
13.1	Selecting advertising as a career.	1
13.1.1	The modern Advertiser Educational Training.	1
13.1.2	Advantages and limitations of Advertising as a profession.	1
13.1.3	Women in advertising career.	1
13.2	Internet Advertising.	1
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14. <i>Future of Advertising in India</i>	
14.1 Advertising in the Market place-Advertising in Non-Business Areas.	1
14.2 Industrial Advertising.	1
14.3 Rural Advertising.	1
14.4 Future of Advertising in India.	1
14.5 Factors which influence the future of Advertising.	1
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Recommended Books

1. Marketing Management—S. A. Sherlekar, Himalaya Publishing House, Mumbai.
2. Marketing, Salesmanship and Publicity—Dr. P. C. Pardeshi, 2nd Revised Edition, 1998, Sheth Publishers Pvt. Ltd., Mumbai.
3. Advertising — K. N. Tirodkar and A. N. Rangapariya (Edition 1992), Vipul Prakashan, Mumbai-4.
4. Advertising, Principles, Problems and Cases — Charles J. Dirksen, Taraporwala Sons and Co., Mumbai.
5. Marketing Management — Satyanarayan.
6. Advt. Mgt. — Mahendra Mohan, Tata McGraw Hill Publication.
7. Salesmanship and Publicity — Rustom Davar, Progressive Corporation Ltd.
8. Foundation of Advt. Theory and Practice — Chunawala, Himalaya Publishing House.
9. Sales Promotion and Advertising Management Mgt.—Mishra, Himalaya Publishing House, Mumbai.

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10. Internet for Everyone — Alexis Lean and Mathews Lean.
11. Salesmanship & Publicity — Rustom Davar, Vikas Publishing House.

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306(H) : MANAGEMENT OF SERVICE SECTOR

Paper III

SECTION I

1. *Management of Higher Education Service :*
 - 1.1 Meaning and importance of education Service.
 - 1.2 Role and Features of education Service.
 - 1.3 Organization and Growth of education Service.
 - 1.4 Need for education Marketing.
 - 1.5 Marketing Principles with education Service.
 - 1.6 Marketing Strategy in education Service.
 - 1.7 Marketing decisions in India environment.
 - 1.8 Project Profile of Education Services.

2. *Management of Software Services :*
 - 2.1 Meaning, Nature and features of Software Service.
 - 2.2 Scope of Software Service in India and abroad.
 - 2.3 Marketing Strategy for domestic and export of Software.
 - 2.4 Emerging trends in Software industry.

3. *Management of HRD Consultancy Services :*
 - 3.1 Meaning and concept of Training, Consultancy and Placement Services.
 - 3.2 Role and Significance of Training Consultancy and placement Services.
 - 3.3 Organization and growth.
 - 3.4 Need for HRD Consultancy and Marketing.
 - 3.5 Users of HRD Consultancy Services.

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- 3.6 Products in HRD Consultancy Services.
 - 3.6-1 Legal Advice.
 - 3.6-2 Managerial Advice.
 - 3.6-3 Organizational Development Advice.
- 3.7 Marketing Strategy in HRD Consultancy Services.
- 3.8 Role of Employment Exchange Policy of HRD.
- 3.9 Project Profile of HRD Consultancy Services.

SECTION II

- 4. *Management of Library Services.*
 - 4.1 Meaning & importance of Library Services.
 - 4.2 Use of New technology in Library-Audio-Video-CD-Five Principles of Library Science. (Rangnathan Principles).
 - 4.3 Role and Characteristics of Library Services.
 - 4.4 Organization and Growth of Library Service.
 - 4.5 Computer Applications in Library. (Use of Computers in Library).
 - 4.6 Marketing of library Services.
 - 4.7 Project Profile of Library Services.
- 5. *Management of Industrial Security Services :*
 - 5.1 Definition, importance & Need of Industrial Security Services.
 - 5.2 Significance of Industrial Security Services.
 - 5.3 Role of Industrial Security Services.
 - 5.4 Evolution and Growth of Industrial Security Services.
 - 5.5 Types of Industrial Security Services.
 - 5.6 Legal & Administrative Aspects of Industrial Security Services-Wage Policy & Welfare.

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- 5.7 Organization & Working of Industrial Security Services.
- 5.8 Emerging Trends & Transition to 21st Century.
- 5.9 Project Profile of Industrial Security Service.
- 6. *Management of Entertainment Services :*
 - 6.1 Meaning & Importance and Scope of Entertainment Services.
 - 6.2 Role of Entertainment Service.
 - 6.3 Growth & Organization of Entertainment Services.
 - 6.4 Marketing Strategies for Entertainment Services.
 - 6.5 Marketing Decision in Indian Environment Services.
 - 6.6 Classification of Entertainment Services.
 - 6.7 Emerging Trends & Transition to 21st Century.
 - 6.8 Role of Sensor Board and Indian Culture-Ethical issues in Entertainment Programmes.
 - 6.9 Project Profile of Entertainment Services.

List of Recommended Books

- 1. Industrial Security Management, — S. C. Dey & S. C. Koushal, Ashish Publishing House, New Delhi.
- 2. Service Management of Competitive Advantage— James A Fitzsimmons, Mona J. Fitzsimmons, McGraw Hill-Inc.
- 3. Services Marketing, S. M. Jha, Himalaya Publishing House.
- 4. Indian Industries, Development Management Finance & Organization — T. Y. Sharma, S.D.S. Chauhan, Shivalal Agarwal & Company, Agra.

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5. Industrial Security in India, Dipal-Haldar, Ashish Publishing House, New Delhi.
 6. Marketing Management—Philip Kottar.
 7. Marketing of Services—Harsh V. Varma (Global Business Press).
 8. Service's Marketing—P. K. Sinha & S. C. Sahoo, (Himalaya Publishing House).
 9. Services Management, Dr. S. S. M. Desai, Dr. Mrs. Nirmal Bhalerao, (Nirali Publication's).
 10. Excellence in Services, S. Balchandran, (Business Publishing House).
 11. Services Marketing, (Petence Hill Publications).
 12. Training & Development, Dr. P. N. Singh.
 13. Organisational Behaviour, Fred Lathans.
 14. Services Sector Mgt. Edited by Raghubir Dayal, Kireit Rajpal, Peter Lachariah, Mittal Publication, New Delhi.
 15. Personnel/Human Resource Development, David A. Decenzo, Stephon R. Robins.
 16. Project Profile Prepared by D.C.S.S.I. (Volume I to VII).
 17. PMRY Project Profiles prepared by D.C.S.S.I. (Vol. I to IV).
-
1. Advertising & Marketing —Monthly
 2. The Insurance Times —Monthly
 3. The Indian Journal of Commerce —Monthly
 4. Business India —Monthly
 5. Banking Finance —Monthly

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|--------------------------------|----------|
| 6. University News | — Weekly |
| 7. Economic & Political Weekly | — Weekly |
| 8. Indian Management | — Weekly |
| 9. Udyojak (Marathi) | —Monthly |
| 10. Sampada (Marathi) | —Monthly |

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**306 (I) : AGRICULTURAL AND INDUSTRIAL
ECONOMICS**

(Special Paper - III)

(Indian Agriculture and Industry)

SECTION - I

<i>Topic No.</i>	<i>Unit</i>	<i>Lectures/Periods</i>
1.	<i>Agricultural Finance</i>	
1.1	Problems of agricultural finance.	2
1.2	Sources of agricultural finance-Money Lenders, Co-operative Banks, commercial Banks, R. R. Bs, NABARD.	6
1.3	Role of Co-operatives in agricultural finance.	4
		<hr/>
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2.	<i>Agricultural Marketing</i>	
2.1	Structure of agricultural market.	2
2.2	Market system of agricultural produce.	2
2.3	Problems of marketing of agricultural produce.	2
2.4	Measures adopted to solve the problems.	2
2.5	Co-operative marketing-Objectives, structure and progress.	2
2.6	Developments in exporting agricultural products.	2
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		12
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3.	<i>Agricultural Prices</i>	
3.1	Problem of Price Fluctuations.	2
3.2	Causes and effects of price fluctuations.	2
3.3	Necessity of stabilization of agricultural prices.	2

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3.4	Measures adopted by government to stabilize prices.	2
3.5	Review of agricultural price policy since 1981.	2
3.6	Terms of trade between agricultural and industry since 1991.	2
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4.	<i>Agriculture and Rural Development</i>	
4.1	Government policy for agriculture and Rural development-brief review during planning period.	2
4.2	Financial provisions in plans.	2
4.3	Green revolution-objectives, performance and achievements.	3
4.4	Measures for rural development.	2
4.5	Various programmes-SFDA, MFAL, DPAP and IRDP.	3
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SECTION II

5.	<i>Industrial Finance</i>	
5.1	Problems of Industrial Finance.	2
5.2	Sources of Industrial Finance.	1
5.3	Role, Working and Performance in Industrial finance of IDBI, IFCI, ICICI, UTI, LIC and Commercial Banks.	9
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6. <i>Industrial Policy</i>	
6.1 Industrial Policy changes since 1948 brief review.	4
6.2 Regulation of Industries Act, 1951.	2
6.3 Licencing, Antimonopoly legislation.	3
6.4 New Industrial Policy 1991. Assessment of Achievements.	3
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	12
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7. <i>Monopoly and concentration of Economic Powers</i>	
7.1 Nature and growth of monopoly and concentration of economic powers.	3
7.2 Causes, effects of monopoly and concentration of economic powers.	3
7.3 Measures adopted by govt. to prevent monopoly and concentration of economic powers.	3
7.4 MRTP Act and Role of NRTP Commission.	3
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	12
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8. <i>Public Enterprises</i>	
8.1 Role of Public enterprises in economic development.	2
8.2 Structure, efficiency, accountability & Autonomy of public enterprises.	2
8.3 Problems of public enterprises.	2
8.4 Government policy towards public enterprises since 1991.	1
8.5 Argument for and against privatisation of public enterprises.	3
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Recommended Books

1. Memoria : Problems of Indian Agriculture.
2. S. S. M. Desai : Rural Banking in India.
3. A. N. Agrawal : Indian Economy.
4. I. C. Dhingra : Agricultural Economy of India.
5. B. B. Tondon & K. K. Tondon : Indian Economy.
6. S. C. Kuchhal : Industrial Economy of India.
7. S. C. Kuchhal : Corporate Finance.

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**307 (J) : DEFENCE BUDGETING, FINANCE
AND MANAGEMENT**

Paper III

Financial Management in Defence

Justification :

Among other factors, national security depends on fiscal and economic strength of a nation. Economy is vital factor in the concept of national security and gets started into budgetary allocation to various organizations. Efficient and optional management of financial services which are always scarce is not only of paramount importance but is an importance facts of policy formulation.

Financial management concepts and technique in defence taughts in this paper will facilitate the students to evaluate the organizational problem related to finance and apply them effectively towards optimum utilization of scarce resources.

CONTENT

SECTION I

No. of Lectures

1. Introduction—Purpose, financial management, planning, control and need. 6
2. Basic macro Economic concepts—
Free market Economy, basic approaches.
National Income of India-conceptual difficulties,
statistical difficulties, limitations of Estimates. 10

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3. School of thought—Economic causes for cyclic Fluctuations in Business Activity.
Introduction-J. B. Say's Law.
Keynesian Economics, supply side Economics. 8
4. Managerial Economics—Cost Analysis. 6
5. Managerial Economics—Utility Analysis. 6
6. Managerial Economics—Production Analysis. 6
7. Management Accounting—Introduction, definition. objectives, Tools. 6

SECTION II

8. Budgeting—Definition, Budget period, planning, execution, control and process Advantage and disadvantage. 8
9. Costing and Standard Costing—Definition, purpose, element, methods, process. 8
10. Government Financial System—Introduction, Principles, Structure, Ministry of Finance, other agencies, Parliament, Controller and Auditor General. 6
11. New Development in Government Budgeting Systems—National Development Programme budgeting, conventional vs performance budgeting. 6
12. Financial Administration in Defence Services
—Financial Advisor, Canons of financial propriety.
—Defence Accounts Department.
—Defence plans and structure of the five-year plan and its formulations, approval and implementation. 8
13. Defence Budget-Structure, Preparation and execution, Allocation of Defence Budget. 4

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14. Zero Base Budgeting-Introduction, Kernel philosophy, basic process.

Suggested Readings

J. Charles : The Economics of Defence in Nuclear age.
P. L. Joshi : Zero Base Budgeting.
MJK Thjevraj : Financial Administration in India.

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306(K) : COMPUTER APPLICATION

Special Paper III

Software Engineering

Objectives :

- (a) To expose the students to System Concepts and System Approach.
- (b) To familiarize with System and Software Engineering methods and tools.
- (c) To train in solving real world problems through case study and project approach in Software Engineering.

Syllabus :

1. System Concepts : What is a system? System elements, system concepts, types of systems.
2. System Analyst : What is systems analysis ? System Analyst Duties and Role.
3. System Methodologies : System Development Life Cycle (SDLC), Structured Systems Analysis and Design Method (SSADM), System Prototype Method (SPM).
4. Tools and Techniques :
 - (1) Fact Gathering Techniques.
 - (2) Flowcharting.
 - (3) Decision Trees and Decision Tables.
 - (4) Structured Charting Techniques.
 - (5) Data Flow Diagrams.

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- (6) Data Dictionaries.
 - (7) Structure Charts.
 - (8) Pseudo Code and Structured English.
 - (9) Entity Relationship Diagrams.
 - (10) Normalisation.
 - (11) Design of Outputs.
 - (12) Input Design.
 - (13) Code Design.
 - (14) Forms Design.
 - (15) File Design.
5. System Implementation, Follow-up, Maintenance and Review, System security.

Software Engineering (SE) :

6. Software Engineering- What is it ? The evolving role of software, Software characteristics, Software qualities and Software Applications. Definition of Software Engineering, origin and need for SE.
7. Software Process : The need for a process, Waterfall Model, Prototyping Model, Spiral Model, Fourth Generation Techniques.
8. Requirements Engineering : Requirements Process, Requirements Analysis using Structured Analysis and Design Technique (SADT) and Object Oriented Analysis (OOA), Software Requirements Specification (SRS).
9. Software Testing : Testing Principles, Testing Process, White Box Testing and Black Box Testing. Designing Test cases.

10. **Case Tools** : Taxonomy Case Tools Workbenches, Environment, Integrated Case Environment, Role, Benefits and Weaknesses of Case Tools, Case Repository.

In addition, students will have to complete a Project Work for 20 marks. The project will be assessed for 100 marks and will be converted to 20 marks while sending the marks to the University. The project must involve Systems Analysis, Design and Software Engineering Approaches and Techniques. The project topics can be related to commercial and industrial applications, like-Financial Applications, Applications to Banks and Commercial establishments, Inventory Control, Capital Markets, Marketing Functions, Office Management, Applications related to Small Scale Industries and small establishments and Government agencies.

Books Recommended

1. Analysis & Design of Information Systems—James A. Senn.
2. Systems Analysis, Design and Introduction to Software Engineering—S. Parthasarathy & B. W. Khalkar.
3. Software Engineering-A Practitioner's Approach—Roger S. Pressman.

306 (L) : CORPORATE LAW AND PRACTICE

Paper - III

Term - I

1. The Trade and Merchandise Marks Act, 1958
 - Scope/objectives. -Definitions : Trade Mark.
 - Procedure for registration of Trade Marks.
 - Infringement of Trade mark, passing off action.
2. The Securities & Exchange Board of India Act, 1992
 - Role and functions of SEBI.
 - Guidelines issued for Investors protection.
3. The Securities Contracts (Regulation) Act, 1956
 - Listing of securities, listing Agreement.
 - Advantages of listing.
 - De-listing of shares.
4. The Consumer Protection Act, 1986
 - Scope/objectives/need.
 - Definitions : Consumer, Commercial Purpose.
 - Redressal machinery under the Act.
5. The (Bombay) Stamp Act, 1958
 - Stamp duty payable on different instruments.
 - Exemptions from stamp duty.
6. Reconstruction & Amalgamation :
 - Meaning of Reconstruction and amalgamation.
 - Types of Reconstructions-Internal and External.
 - Methods of Amalagamations.
 - Disserting shareholders.
 - Amalagamation in National Interest.
 - Powers of Central Government.

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7. Winding Up :
 - Types of winding up : Compulsory & Voluntary.
 - Creditors and members winding up.
 - Winding up under supervision of Court.
 - Reasons for winding up.
 - Procedure for winding up.
8. Company Law Board and Jurisdiction of Courts :
 - Nature and functions of CLB.
 - Constitution of CLB.
 - Delegation from Central Government.
 - Jurisdiction of High Court and other Civil Courts.
9. Penalties and Punishments :
 - Compounding of offenses.
 - Punishment for continuous offenses.
 - Condonation by ROC, Regional Directors, Government.
10. Contemporary Issues and Recent Trends in Corporate Laws :
 - Recent circulars, clarifications, notifications issued by the Department of Company affairs.
 - Amendments made/ordinances issued in respect of the provisions of the Companies Act, 1956 and Other Laws included in the Syllabus.
 - Trends in the Corporate sector about mergers, demergers, takeovers.

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<i>Name of the Topic</i>	<i>No. of Lectures</i>
Term I	
1. Trade Marks.	8
2. SEBI.	12
3. The Securities Contracts (Regulations) Act, 1956.	10
4. Consumer Protection Act, 1986.	10
5. Bombay Stamp Act.	8
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Term II	
6. Reconstruction and Amalgamation.	10
7. Winding up of Companies.	8
8. Company Law Board and Jurisdiction of Courts.	10
9. Penalties and Punishments, Compounding of Offenses.	12
10. Contemporary Issues and Recent Trends in Companies Law.	8
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Recommended Reference Books/Journals & Magazines

It is to be ensured that the reference book contains up to date information. Latest available editions be used.

1. All existing Books.
2. Bare Acts.
3. Corporate Laws — Taxman, Allied Services P. Ltd., 59/32, New Rohtak Road, New Delhi 110 005.
4. Company Law — Dr. H. K. Saharay (New Central Book Agency, Ltd. P. Calcutta.
5. All Publications of The Institute of Company Secretaries of India, ICSI House, 23. Institutional Area, Lodi Road, New Delhi-110 003.
6. Monthly Journal Chartered Secretary—Published by I.C.S.I., New Delhi.
7. Appointment and remuneration of Managerial Personnel — Dr. K. R. Chandratre, published by Bharat Law House, New Delhi.
8. Transfer and Transmission of Shares—Dr. K. R. Chandratre, published by Bharat Law House, New Delhi.
9. Corporate Mergers Amalgamations and Takeovers—Dr. J. C. Verma, published by Bharat Publishing House, New Delhi.
10. Consumer Protection Law — Dr. K. R. Chandratre, published by Vidhi Publishing, New Delhi.

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11. Circulars, Clarifications, Guidelines and Notifications on Company Law and MRTP Act with Comments — Dr. K. R. Chandratre, published by Bharat Law House Pvt. Ltd., New Delhi.
12. Compendium on SEBI Capital Issues and Listing — Dr. K. R. Chandratre, Mr. Bipin Acharya, Dr. S. D. Israni, Mr. K. Sethuraman, Bharat Publishing House, New Delhi.
13. Circulars and Clarifications on Company Law and SEBI, published by Taxmann.
14. Company Law Digest — Bhargava and Bhargava published by Taxmann.
15. Company Statutory Books and Registers—Mr. R. K. Agarwal, published by Hind Law Publishers.
16. Company Deposits — Dr. K. R. Chandratre, published by Bharat Law House, New Delhi.
17. Directors Interest in contracts, office or place of profit and loans to Directors — Dr. K. R. Chandratre published by Bharat Publishing House, New Delhi.
18. Non-Resident Indians — Mr. Ketan A. Dalal, published by Bharat Publishing House, New Delhi.
19. Company Law Procedures — Mr. K. V. Shanbhogue, published by Bharat Publishing House, New Delhi.
20. SEBI and Corporate Laws Fortnightly Journal — Taxmann Publications P. Ltd., New Delhi.
21. Company News & Notes—Monthly Journal, publication by Department of Company Affairs, New Delhi.

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22. Exchange Control Manual, A publication by Reserve Bank of India.
23. Company Law Journal.
24. Corporate Law Advisor, Post Bag. No. 3, Vasant Vihar, New Delhi 110 057.
