

University of Pune.



T.Y. B.Com.

Pattern 2008, w.e.f. 2010-11

Revised Syllabi for Three - Year Integrated B. Com. Degree course (From June 2008)

1. INTRODUCTION :-

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

- i. First Year B.Com. 2008-09
- ii. Second Year B.Com. 2009-2010
- iii. Third Year B.Com. 2010-2011

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

2. ELIGIBILITY

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

3. A.T.K.T. Rules :-

As far as A.T.K.T. is concerned, a student who fails in two 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 fails in any subject at F.Y.B.Com cannot be admitted to T.Y.B.Com.

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

F.Y.B.Com. w.e.f. 2008-09	
Sr.No.	Compulsory / Main Subjects
1	Functional English
2	Financial Accounting
3	Business Economics (Micro)
4	Mathematics & Statistics Or Computer Concepts & Programming
5	Optional Group (Any one of the following) a) Office Management b) Banking & Finance c) Commercial Geography d) Defense Budgeting e) Co-Operation. f) Managerial Economics
6	Optional Group (Any one of the following) a) Essentials of E-Commerce b) Insurance & Transport c) Marketing & Salesmanship d) Consumer Protection & Business Ethics. e) Business Environment & Entrepreneurship f) Foundation Course in Commerce
7	(Any one of the language from the following groups) Modern Indian Languages (M.I.L.) :- Additional English / Marathi / Hindi / Gujarathi / Sindhi / Urdu / Persian. Modern European Languages (M.E.L.) :- French / German. Ancient Indian Languages (A.I.L.) :- Sanskrit. Arabic.

S.Y.B.Com. w.e.f. 2009-10	
Sr.No.	Compulsory / Main Subjects
1	Business Communication.
2	Corporate Accounting.
3	Business Economics (Macro)
4	Business Management
5	Elements of Company Law
6	Special Subject – Paper I (Any one of the following) <ol style="list-style-type: none"> a) Business Administration b) Banking & Finance. c) Business Laws & Practices. d) Co-operation & Rural Development. e) Cost & Works Accounting. f) Business Statistics. g) Business Entrepreneurship. h) Marketing Management. i) Agricultural & Industrial Economics. j) Defense Budgeting, Finance & Management. k) Insurance, Transport & Tourism. l) Computer Application.

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

B.Com. Degree Course
Equivalent Subjects / Courses under the
Revised Syllabus Pattern 2008

F.Y. B.Com.

F.Y.B.Com. 2008-09		F.Y.B.Com. 2004-05	
Sr.No.	Compulsory / Main Subjects	Sr.No.	Compulsory / Main Subjects
1	Functional English	1	Functional English
2	Financial Accounting	2	Financial Accounting
3	Business Economics (Micro)	3	Business Economics (Micro)
4	Mathematics & Statistics Or Computer Concepts & Programming	4	Mathematics & Statistics Or Computer Concepts & Programming
5	Optional Group (Any one of the following) g) Office Management h) Banking & Finance i) Commercial Geography j) Defense Budgeting k) Co-Operation. l) Managerial Economics	5	Optional Group (Any one of the following) a) Office Management b) Banking & Finance c) Commercial Geography d) Defense Budgeting e) Co-Operation. f) Managerial Economics
6	Optional Group (Any one of the following) g) Essentials of E-Commerce h) Insurance & Transport i) Marketing & Salesmanship j) Consumer Protection & Business Ethics. k) Business Environment & Entrepreneurship l) Foundation Course in Commerce	6	Optional Group (Any one of the following) a) Essentials of E-Commerce b) Insurance & Transport c) Marketing & Salesmanship d) Consumer Protection & Business Ethics. e) Business Environment & Entrepreneurship f) Foundation Course in Commerce
7	(Any one of the language from the following groups) Modern Indian Languages (M.I.L.) -: Additional English / Marathi / Hindi / Gujarathi / Sindhi / Urdu / Persian. Modern European Languages (M.E.L.) -: French / German. Ancient Indian Languages (A.I.L.) -: Sanskrit. Arabic.	7	(Any one of the language from the following groups) Modern Indian Languages (M.I.L.) -: Additional English / Marathi / Hindi / Gujarati / Sindhi / Urdu / Persian. Modern European Languages (M.E.L.) -: French / German. Ancient Indian Languages (A.I.L.) -: Sanskrit. Arabic

S.Y. B.Com.

S.Y.B.Com. 2009-10		S.Y.B.Com. 2005-06	
Sr.No.	Compulsory / Main Subjects	Sr.No.	Compulsory / Main Subjects
1	Business Communication.	1	Business Communication.
2	Corporate Accounting.	2	Corporate Accounting.
3	Business Economics (Macro)	3	Business Economics (Macro)
4	Business Management	4	Business Management
5	Elements of Company Law	5	Corporate Law
6	Special Subject – Paper I (Any one of the following) m) Business Administration n) Banking & Finance. o) Business Laws & Practices. p) Co-operation & Rural Development. q) Cost & Works Accounting. r) Business Statistics.	6	Special Subject – Paper I (Any one of the following) a) Business Administration b) Banking & Finance. c) Business Laws & Practices. d) Co-operation & Rural Development. e) Cost & Works Accounting. f) Business Statistics.

<ul style="list-style-type: none"> s) Business Entrepreneurship. t) Marketing Management. u) Agricultural & Industrial Economics. v) Defense Budgeting, Finance & Management. w) Insurance, Transport & Tourism. x) Computer Application. 	<ul style="list-style-type: none"> g) Business Entrepreneurship. h) Marketing Management. i) Agricultural & Industrial Economics. j) Defense Budgeting, Finance & Management. k) Insurance, Transport & Tourism. l) Computer Application.
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T.Y. B.Com.

T.Y.B.Com. 2010-11		T.Y.B.Com. 2006-07	
Sr.No.	Compulsory / Main Subjects	Sr.No.	Compulsory / Main Subjects
1	Business Regulatory Framework (Mercantile Law)	1	Business Regulatory Framework (Mercantile Law)
2	Advanced Accounting.	2	Advanced Accounting.
3	Indian & Global Economic Development Or International Economics	3	Indian & Global Economic Development Or International Economics
4	Auditing & Taxation.	4	Auditing & Taxation.
5	Special Subject – Paper II (Same special subject offered at S.Y. B.Com.) <ul style="list-style-type: none"> a) Business Administration b) Banking & Finance. c) Business Laws & Practices. d) Co-operation & Rural Development. e) Cost & Works Accounting. f) Business Statistics. g) Business Entrepreneurship. h) Marketing Management. i) Agricultural & Industrial Economics. j) Defense Budgeting, Finance & Management. k) Insurance, Transport & Tourism. l) Computer Application. 	5	Special Subject – Paper II (Same special subject offered at S.Y. B.Com.) <ul style="list-style-type: none"> m) Business Administration n) Banking & Finance. o) Business Laws & Practices. p) Co-operation & Rural Development. q) Cost & Works Accounting. r) Business Statistics. s) Business Entrepreneurship. t) Marketing Management. u) Agricultural & Industrial Economics. v) Defense Budgeting, Finance & Management. w) Insurance, Transport & Tourism. x) Computer Application.
6	Special Subject – Paper III (Same special subject offered at S.Y. B.Com.) <ul style="list-style-type: none"> a) Business Administration b) Banking & Finance. c) Business Laws & Practices. d) Co-operation & Rural Development. e) Cost & Works Accounting. f) Business Statistics. g) Business Entrepreneurship. h) Marketing Management. i) Agricultural & Industrial Economics. j) Defense Budgeting, Finance & Management. k) Insurance, Transport & Tourism. l) Computer Application. 	6	Special Subject – Paper III (Same special subject offered at S.Y. B.Com.) <ul style="list-style-type: none"> m) Business Administration n) Banking & Finance. o) Business Laws & Practices. p) Co-operation & Rural Development. q) Cost & Works Accounting. r) Business Statistics. s) Business Entrepreneurship. t) Marketing Management. u) Agricultural & Industrial Economics. v) Defense Budgeting, Finance & Management. w) Insurance, Transport & Tourism. x) Computer Application.

(B) Subjects Carrying Practicals

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

- (C) A Student must offer the same Special Subject at T.Y.B.Com. which he has offered at S.Y.B.Com.
- (D) In an exceptional cases, a student may change the subject chosen by him at second year during the first term of the third year provided he keeps the additional terms of the new subject at S.Y.B.Com.

5. EXTERNAL CANDIDATES

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

6. MEDIUM OF INSTRUCTION.

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

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

7. WORKLOAD

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

8. UNIVERSITY TERMS

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

9. VERIFICATION AND REVALUATION

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

10. EQUIVALENCE AND TRANSITORY PROVISION

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

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

11. RESTRUCTURING OF COURSES

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

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

12. SETTING OF QUESTION PAPERS

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

13. The subject wise Revised Syllabus for F.Y.B.Com. Course shall be as given in the following pages.

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

Objectives -:

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

Term I

Unit No.	Topic	Lectures
1.	Law of Contract. - General Principles. (Indian Contract Act, 1872) <ul style="list-style-type: none"> • Definition, Concept and kinds of contract • Offer and Acceptance. • Capacity of parties. • Consideration. • Consent and free consent. • Legality of object and consideration. • Agreement expressly declared void. • Discharge of contract. Breach of contract and remedies (Including damages, meaning, kinds and rules for ascertaining damages)	22
2.	Special Contracts: <ul style="list-style-type: none"> • Quasi Contract. • Indemnity and guarantee. • Bailment and pledge. 	07
3.	Sale of Goods. (Sale of Goods Act,1930) Contract of sale-Concept and Essentials. Sale and agreement to sale. Goods-Concept and kinds. Conditions and warranties. (Definition, Distinction, implied conditions and warranties)Transfer by non-owners	14
4.	E-Contracts (E-Transactions/E-Commerce.): <ul style="list-style-type: none"> • Significance of E-Transactions /E-Commerce. <ul style="list-style-type: none"> ➤ Nature. ➤ Formation. ➤ Legality. ➤ Recognition. (Chapter 4.Sec.11-13 of I T Act,2000 relating to attribution, acknowledgement, dispatch of E-Records) <ul style="list-style-type: none"> • Digital Signatures –Meaning & functions, Digital Signature certificates Sections (35-39) • Legal issues involved in E-Contracts. 	5
Total		48

Term II

Unit No.	Topic	Lectures
5.	The Consumer Protection Act, 1986 <ul style="list-style-type: none"> • Salient features of Act. • Definitions-Consumer, Complainant, Services, Defect & Deficiency, Complainant, unfair trade practice, restrictive trade practice. • Consumer Protection Councils. 	12

	<ul style="list-style-type: none"> • Procedure to file complaint & Procedure to deal with complaint & Relief's available to consumer.(Sec.12 to14) • Consumer Disputes Redressal Agencies. (Composition, Jurisdiction, Powers and Functions.) 	
6.	Intellectual Property Rights : (I P R s) <ul style="list-style-type: none"> • WIPO: Brief summary of objectives, organs, programmes & activities of WIPO.TRIPS: As an agreement to protect IPR-Objectives & categories of IPR covered by TRIPS. • Definition and conceptual understanding of following IPRs under the relevant Indian current statutes. • Patent : Definition & concept, Rights & obligation of Patentee, its term. • Copyright : Characteristics & subject matter of copyright, Author & his Rights, term. • Trademark : Characteristics, functions, illustrations, various marks, term, internet domain name- Rights of trademark holder. • Design : Importance, characteristics, Rights of design holder. • Geographical Indications, Confidential Information & Trade Secrets, Traditional knowledge—Meaning & scope of these IPRS. 	16
7.	Negotiable Instruments Act, 1881: <ul style="list-style-type: none"> • Concept of Negotiable Instruments: Characteristics, Definition Important relevant definitions under the Act • .Definitions, Essentials of promissory note, bill of exchange and cheque. Distinction between these instruments. Crossing of cheques – It s meaning and types. • Holder and holder in due course. ➤ Privileges of holder in due course. • Negotiation, endorsement, kinds of endorsement. • Liabilities of parties to negotiable instruments. • Dishonour of N. I., kinds, law relating to notice of dishonour. Dishonour of cheques. 	14
8.	Arbitration & Conciliation : <ul style="list-style-type: none"> • Concept of Arbitration & Conciliation. • Definition & Essentials of Arbitration Agreement. Power and Duties of Arbitration. Conciliation proceeding.(Provision of Arbitration & Conciliation Act,1996 in nutshell to be covered.)	6
Total		48

Recommended Books		
1.	Business and Commercial Laws	:- Sen And Mitra
2.	An Introduction to Mercantile Laws	:- N.D.Kapoor
3.	Business Laws	:- N.M.Wechlekar
4.	Company Law	:- Avtar Singh
5.	Business Laws	:- Kuchhal M.C.
6.	Business Law for Management	:- Bulchandani K.R
7.	Negotiable Instruments Act	:- Khargamwala
8.	Intellectual Property Law	:- P.Narayan.
9.	Cyber Laws	:- Krishna Kumar
10.	Consumer protection Act, In India	:- Niraj Kumar
11.	Consumer Grievance Redressal under CAP	:- Deepa Sharma.

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

Objectives -:

1. To familiarise with adequate knowledge of advanced accounting practices.
2. To understand the procedure of finalization of accounts in specific sectors.
3. To gain reasonable knowledge of standardization in accounting.

Term I

Unit No.	Topic	Lectures
1.	Final Accounts of Banking Company. <ul style="list-style-type: none"> • Introduction of Banking Company; • Legal provisions; • Non performing assets (NPA); • Reserve Fund; • Acceptances; • Endorsements and other obligations; • Bills for collection; • Rebate on bills discounted; • Provision for Bad and Doubtful debts; • Preparation of final accounts in vertical form as per Banking Regulation Act, 1949 	16
2.	General Insurance claim accounts: <p>A. Claim for Loss of Stock</p> <ul style="list-style-type: none"> • Introduction • Procedure for calculation • Average clause • Treatment of abnormal items of goods • Under or overvaluation of stock <p>B. Claim for loss of Profit</p> <ul style="list-style-type: none"> • Introduction • Indemnity under policy • Some important terms • Procedure for ascertaining claims 	10
3.	Investment Accounts: <ul style="list-style-type: none"> • Introduction • Need • Investment in securities • Cum. Interest and ex-interest transactions of purchases and sales • Entries for interest received • Brokerage • Expenses on purchases and sales • Valuation of closing investment by FIFO method and market price method 	10
4.	Accounting Standards Brief Review of Indian Accounting Standards : As-3, AS-7, AS-8, AS-12, AS-15, AS-17 to AS-25, AS-27, AS-28, AS-30, AS-31, AS-32. Simple practical examples of application nature.	12
Total		48

Term II

Unit No.	Topic	Lectures
5.	<p>Branch Accounts and Departmental Accounts</p> <p>A. Branch Accounts</p> <ul style="list-style-type: none"> • Introduction • Types of Branches • Dependent Branches only • Debtor system • Stock and debtors system • Branch Trading and Profit and Loss Account • Goods supplied at Cost and Invoice price <p>B. Departmental Accounts:</p> <ul style="list-style-type: none"> • Introduction • Methods and techniques • Allocation of expenses • Inter departmental transfers • Provision for unrealized profits 	<p>10</p> <p>04</p>
6.	<p>Farm Accounting</p> <ul style="list-style-type: none"> • Introduction • Books of Accounts to be maintained for Farm Accounting • Preparation of Farm Revenue Accounts to ascertain the profit or loss on various sections like crop, livestock, dairy, poultry and fishery. • Preparation of Balance Sheet. 	<p>10</p>
7.	<p>Accounts from Incomplete Records (Single Entry):</p> <ul style="list-style-type: none"> • Introduction • Ascertainment of Profit or loss of sole trader • Statement of Affairs Method and conversion of single entry into double entry 	<p>12</p>
8.	<p>Concept of Management Accounting and Analysis and Interpretation of Financial Data:</p> <p>A. Concept of Management Accounting</p> <ul style="list-style-type: none"> • Meaning • Definition • Nature and Objectives of Management Accounting • Difference between financial accounting Cost accounting and Management accounting (Theory only) <p>B. Analysis and Interpretation of Financial Data</p> <ul style="list-style-type: none"> • Meaning • Objectives and methods of financial analysis • Ratio Analysis • Objectives and nature of ratio Analysis • Problems on Ratio Analysis restricted to the following Ratios only <ul style="list-style-type: none"> ➤ Gross Profit Ratio, ➤ Net Profit Ratio, ➤ Operating Ratio, ➤ Stock Turnover Ratio, ➤ Debtors Turnover Ratio, ➤ Current Ratio, ➤ Liquid Ratio, ➤ Debt to Equity Ratio 	<p>04</p> <p>08</p>
Total		48

• **Allocation of Marks-Area**

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

Recommended Books

1. Shukla and Grewal -: Advanced Accounts (S. Chand & Co. Ltd., New Delhi)
 2. Jain and Narang -: Advanced Accounts (Kalyani Publishers)
 3. D S Rawat -: Students Guide to Accounting Standards (Taxmann, New Delhi)
 4. Sanjeev Singhal -: Accounting Standards (Bharat Law House, New Delhi).
 5. Dr. S N. Maheshwari -: Corporate accounting (Vikas Publishing House Pvt. Ltd. New Delhi.)
 6. S K Paul : Accounting -: Volume I and II (New Central Book Agency, Kolkatta)
 7. Dr. S N Maheshwari -: Principles of Management accounting
 8. Ravi Kishor -: Advanced Management Accounting (Taxmann, New Delhi)
 9. Dr. Ashok Sehgal & Dr. Deepak Sehgal -: Advanced Accounting (Taxmann, New Delhi).
- Guidance Notes issued by ICAI. New Delhi

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

Objectives -:

1. To expose students to a new approach to the study of the Indian
2. To help the students in analyzing the present phase of the Indian Economy.
3. To enable students to understand the process of integration of the Indian economy with various economies of the world.
4. To acquaint students with the emerging issues in business at the international level in the light of policies of liberalization and globalization.

Term I

Unit No.	Topic	Lectures
1.	Introduction 1.1 Basic characteristics of the Indian economy as an emerging economy. 1.2 Comparison of the Indian economy with developed economies with respect to - 1.2.1 Population. 1.2.2 Per-Capita income 1.2.3 Agriculture. 1.2.4 Industry 1.2.5 Service sector.	10
2.	Agricultural Development in India since Independence. 2.1 Place of Agriculture in the Indian economy. 2.2 Constraints in Agricultural Development. 2.3 Rural Indebtedness – causes and measures. 2.4 Agricultural Marketing – Problems and measures.	10
3.	Industrial Development in India since 1991. 3.1 Role of industrialization in economic development. 3.2 Role of Large scale and Small and Medium Enterprises (SMEs). 3.3 Role of Public Sector in the Post liberalization era. 3.4 Evaluation of Industrial Policy (1991)	10
4.	Infrastructure in India since 1991. 4.1 Importance of infrastructure in economic development. 4.2 Public versus private investment in infrastructure development.	10
5.	Economic Planning in India. 5.1 Objectives and need of Economic Planning in India. 5.2 Current Five year Plan – Objectives and strategy. 5.3 Evaluation of Economic Planning in India.	08
Total		48

Term II

Unit No.	Topic	Lectures
6.	Human Development 6.1 Role of Human Resource in Economic Development 6.2 Concept of Human Development Index (HDI) 6.3 Concept of Human Poverty Index.	08
7.	Global Economic Development 7.1 Meaning of Liberalization, Privatization and Globalization. (LPG). 7.2 The privatization Debate – Arguments for and against. 7.3 Challenges of Liberalization, Privatization and Globalization.	06
8.	Foreign Capital and Foreign Trade	12

	8.1 Need for Foreign Capital 8.2 Forms of Foreign Capital 8.3 Impact of Foreign Capital 8.4 Importance of Foreign Trade in Economic Development. 8.5 Compositions and Direction of India's Foreign Trade. 8.6 Current Export-Import Policy (Exim. Policy)	
9.	Balance of Payments 9.1 Concept of Balance of Trade and balance of Payments. 9.2 India's Balance of Payments since 1991. 9.3 Convertibility of Rupee on Current Account and Capital Account.	10
10.	Regional and International Economic Co-operation. 10.1 European Union (E.U.) 10.2 South Asian Association for Regional Co-operation (SAARC). 10.3 International Monetary Fund (IMF). 10.4 World Bank or International bank for Reconstruction and Development (IBRD) 10.5 World Trade Organization (WTO)	12
Total		48

Recommended Books	
1.	International Business Environment – Black and Sundaram. Prentice Hall India.
2.	The Global Business Environment – Tayeb Monis H. Sage Publications, N.Delhi.
3.	International Business – Competing in the Global Marketplace – Charles Hill, Arun Kumar Jain, Tata McGraw Hill.
4.	International Economics – M.L. Jhingan Vrinda Publications, Delhi.
5.	Indian Economy – Ruddar Datta and K.P.M. Sundaram. S. Chand &Co. N. Delhi.
6.	Indian Economy – Problems of Development and Planning. A. N. Agarwal. New Age International Publishers.
7.	Jagatik va Bharatiya Arthvikas – Dr. T. G. Gite and others. Atharva Prakashan, Pune.
8.	Indian Economy – S. K. Misra and V. K. Puri, Himalaya Publishing House, Delhi.
9.	Economic Survey – Government of India.
10.	UNDP, Human Development Report.
11.	World Bank, World Development Report.

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

Objectives -:

1. To have a holistic view of international economies.
2. To study the theories of International Trade.
3. To highlight the trends and challenges faced by nations in a challenging global environment.
4. To understand the trends in India's external sector.

Term I

Unit No.	Topic	Lectures
1.	Introduction 1.1 Scope of International Economics. 1.2 Domestic Trade vs International Trade. 1.3 Role of International Trade in Economic Growth	08
2.	Theory of International Trade 2.1 Theory of absolute advantage. 2.2 Theory of comparative cost advantage 2.3 Theory factor endowment (Hecksher – Ohlin Theory, leontiof paradox). 2.4 Intra Industrial Trade.	12
3.	Terms of Trade 1.3 Concept of Terms of Trade 1.3.1 Gross barter terms of trade 1.3.2 Net barter terms of trade. 1.3.3 Income Terms of trade. 1.4 Factors determining terms of trade. 1.5 Gains from Trade – Statistics and Dynamics	08
4.	International Trade Policy 4.1 Free Trade Policy – Meaning, Arguments for and against. 4.2 Protection policy – Meaning Arguments for and against. 4.3 Tools of Protection – Tariffs and non-tariff barriers.	10
5.	Regional and International Economic Co-operation. 5.1 Regional Cooperation 5.1.1 South Asian Association for Regional Cooperation (SAARC) 5.1.2 European Union – (EU) 5.2 Concept of Trade Blocks and Economic Integration. 5.2.1 North Atlantic Free Trade Agreement (NAFTA) 5.2.2 South American Preferential Trading Arrangement (SAPTA)	10
Total		48

Term II

Unit No.	Topic	Lectures
6.	Balance of Payment 6.1 Concept of balance of trade & Balance of Payments 6.2 Balance of Payment on Current Account and Capital Account 6.3 Convertibility of Rupee on Current Account and Capital Account	10
7.	Foreign Exchange Rate 7.1 Meaning of foreign exchange rate. 7.2 Fixed v/s flexible exchange rate. 7.3 Exchange rate theory- 7.3.1 Purchasing Power Parity Theory 7.3.2 Balance of Payments Theory	12
8.	Foreign Exchange Market	08

	8.1 Structure of foreign exchange market. 8.2 Management of Foreign Exchange Inflow and Outflow 8.3 Euro Dollar Market	
9.	Factor Mobility 9.1 Foreign Capital - Meaning of foreign Direct Investment and Foreign Institutional Investment 9.2 Role of Multi National Corporations (M.N.C.) 9.3 Motives and Effects of International Labour Migration	08
10.	Foreign Trade Policy: 10.1 India's Foreign Trade Policy since 1991. 10.1.1 Features 10.1.2 Trends 10.1.3 Evaluation	10
Total		48

Recommended Books	
<ol style="list-style-type: none"> 1. Sauderston : International Economics, 2. Z. M. Jhingan: International Economics (Vrinda Publication). 3. A. V. Rajwade: Foreign Exchange Risk Management (Academy of Business Studies) 4. Deminick Salvatove: International Economics 5. Francis Cherulliom: International Economics (prentice hall) 6. L.M.Bhole: Financial Institutions: Markets (Tata McGraw Hill). 7. H.R. Macharaju: International Financial Markets and India. (Wheeler Publication). 8. Antar Rashtriay Arthshastra: Dr. T.G. Gite and others (Atharva Prakashan, Pune). 9. Dutt & Sundarsom: Indian Economy (S. Chand & Company) 10. R. B.I. Report on Currency Finance: 	

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

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

1. To provide adequate knowledge to the students about the concept and principles of Auditing.
2. To Provide knowledge of Audit programme, checking and vouching, Verification and Valuation.
3. To Aware the students about how to prepare Audit Report & their Contents.
4. To provide knowledge about Auditing and Assurance Standards, Tax Audit, and Audit of computerized Systems.
5. To understand the basic concept and definition of Income Tax Act, 1961
6. To Acquire knowledge about Computation of Income under different heads of Income of Income Tax Act,1961
7. To Acquire Knowledge about the submission of Income Tax Return, Advance Tax, Tax deducted at Source, Tax Collection Authorities.
8. To Prepare students Competent enough to take up to employment in Tax planner.

Term I
Section - I Auditing

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

Term II
Section - II Income Tax

Unit No.	Topic	Lectures
1.	Income Tax Act-1961.(Meaning, Concept and Definitions) Income, Person, Assessee, Assessment year, Pervious year, Agricultural Income, Exempted Income, Residential Status of an Assessee, Fringe benefit Tax, Tax deducted at Source, Capital and Revenue Income and expenditure.	08
2.	Computation of Taxable Income under the different Heads of Income	

	<p>a. Income form Salary –</p> <ul style="list-style-type: none"> ➤ Salient features, meaning of salary, ➤ Allowances and tax Liability- ➤ Perquisites and their Valuation- ➤ Deductions from salary. <p>(Theory and Problems)</p> <p>b. Income from House Property</p> <ul style="list-style-type: none"> ➤ Basis of Chargeability ➤ Annual Value ➤ Self occupied and let out property ➤ Deductions allowed <p>(Theory and Problem)</p> <p>c. Profits and Gains of Business and Professions</p> <ul style="list-style-type: none"> ➤ Definitions, Deductions expressly allowed and disallowed (Theory And Problems) <p>d. Capital Gains</p> <ul style="list-style-type: none"> ➤ Chargeability-definitions-Cost of Improvement Short term and long term gains-deductions (Theory only) <p>e. Income from other sources</p> <ul style="list-style-type: none"> ➤ Chargeability - deductions - Amounts not deductible.(Theory only) 	08
		04
		08
		04
3.	Computation of Total Taxable Income of an Individual Gross total Income-deductions u/s-80C, 80ccc to 80 U – Income Tax calculation- (Rates applicable for respective Assessment year) Education cesses.	08
4.	Miscellaneous Tax deducted at source-Return of Income-Advance payment of Tax- methods of payment of tax-forms of Return-Refund of Tax.(Theory)	04
5.	Income Tax Authorities Organization structure of Income Tax Authorities/(Administrative and Judicial Originations) Central board of direct tax (Functions and powers various Income Tax Authorities)	04
Total		48

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

T.Y. B.Com.
Business Administration Special Paper II
Subject Name -: Human Resource Development and Marketing.
Course Code -: 305 - A.

Objectives -:

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

Term I -: Human Resource Development.

Unit No.	Topic	Lectures
1.	Human Resource function 1.1 Meaning, Objectives of Human Resource Function, Difference between H.R.M. and H.R.D. 1.2 Organization, Scope and functions of Human Resource Department in Modern Business. 1.3 Human Resource Planning – Nature and Scope, Job analysis - Job description - Job specification.	08
2.	Recruitment and Training 2.1 Methods or sources of Recruitment of manpower, Role of Recruitment 2.2 Agencies- Selection Process. 2.3 Types of Interviews- Interview Techniques. 2.4 Objectives and importance of Training and Development. 2.5 Types and Methods of Training Programmes.	10
3.	Employee Career and Succession planning 3.1 Aims and objectives of career planning benefits. 3.2 Career Planning Process – Career Planning Structure. 3.3 Succession Planning - Meaning Need and importance.	10
4.	Performance Appraisal Management. 4.1 Concept and Importance. 4.2 Performance Appraisal Process. 4.3 Methods and Techniques 4.4 Merits and limitations of performance appraisal.	10
5.	Concepts in H.R.D. Counseling – Transaction Analysis – Motivation and Morale - Quality Circles – Kaizen - Voluntary Retirement Schemes - Human Resource Information and Audit System.	10
Total		48

Term II -: Marketing Functions.

Unit No.	Topic	Lectures
1.	INTRODUCTION 1.1 Meaning and scope of Marketing and Market 1.2 Objectives of Marketing 1.3 Classification of Markets 1.4 Functions of Marketing 1.5 Market Segmentation - Meaning, Types, Bases - Benefits and limitations of Market Segmentation.	08
2.	MARKETING ORGANISATION	10

	<p>2.1 Marketing Organization – Meaning, Need, & importance</p> <p>2.2 Essentials of sound marketing organization.</p> <p>2.3 Different forms (types) of marketing organization</p> <p>2.4 Essential qualities of marketing manager</p>	
3.	<p>MARKETING MIX</p> <p>3.1 Meaning and importance</p> <p>3.2 Product- meaning, product mix, product life cycle.</p> <p>3.3 New product development- Types of new products, Branding, Packaging, Labeling</p> <p>3.4 Price – meaning, factors affecting Pricing decisions, Methods of Pricing.</p> <p>3.5 Place – Functions of distribution channels, Types of distribution channels, Impact of technology on distribution</p> <p>3.6 Promotion – meaning of sales promotion, importance, methods and new techniques of sales promotion</p>	10
4.	<p>ADVERTISING</p> <p>4.1 Advertising- meaning, scope, Importance, Role of advertising in modern business, Criticism on advertising practices.</p> <p>4.2 Advertising media – Different media of advertising, Selection advertising media.</p> <p>4.3 Ethics in advertising- Ethics and appeals in advertising, Advertising Standards Council of India.</p> <p>4.4 Future of advertising – Advertising in depression and crises, Employment opportunities in advertising field.</p>	10
5.	<p>MODERN MARKETING TREANDS</p> <p>5.1 Global marketing – meaning, scope, importance, international marketing Challenges and Problems.</p> <p>5.2 Marketing Research- meaning, scope and methods of marketing research.</p> <p>5.3 Retailing- meaning, New Trends in Marketing, Direct Marketing, Malls, Franchising</p> <p>5.4 E-Marketing – Telemarketing, Internet Marketing, Changing Consumer behavior.</p>	10
Total		48

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

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

Objectives -:

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

Term I

Unit No.	Topic	Lectures
1.	INDIAN FINANCIAL SYSTEM Structure of the Indian Financial system Changes in the Structure of the Indian Financial System after 1991 a. Financial Institutions-Regulatory, Intermediaries, Non Intermediaries, b. Financial Markets-Primary and secondary markets c. Financial instruments d. Financial Services e. Indicators of Financial developments Role of Financial system in economic development	16
2.	INDIAN MONEY MARKET 2.1 Nature and scope of Indian Money Market 2.2 Structure and Characteristics of Indian Money Market 2.3 Segments of Indian Money Market 2.4 Institutions of Indian Money Market 2.5 Drawbacks of Indian Money Market 2.6 RBI and Indian Money Market	16
3.	INDIAN CAPITAL MARKET 3.1 Structure of Indian Capital Market 3.2 Characteristics of Indian Capital Market 3.3 National Stock Exchange - Working of NSE 3.4 Bombay Stock Exchange - Working of BSE 3.5 Calculation of sensdex and derivatives 3.6 Over the Counter Exchange of India – Advantages, objectives and working of OTCEI	16
Total		48

Term I

Unit No.	Topic	Lectures
4.	NON BANKING FINANCIAL INTERMEDIARIES 4.1 Definitions, its structure and characteristics 4.2 Distinctions between bank and NBFCs 4.3 Working and progress of the following: a. Lease Financing b. Mutual Funds c. Factoring d. Housing Finance e. Venture Capital Finance f. Merchant Banking	16
5.	DEVELOPMENT BANKS IN INDIA Working and progress of the following: 5.1 Industrial Finance Corporation of India 5.2 Industrial Investment Bank of India	16

	5.3 Small Industries Development Bank of India 5.4 State Finance Corporations 5.5 State Industrial Development Corporations	
6.	INVESTMENT INSTITUTIONS IN INDIA Working and progress of the following: 6.1 Unit Trust of India 6.2 Life Insurance Corporation of India 6.3 General Insurance Corporation of India 6.4 Post Office Small Saving Schemes 6.5 Provident Funds	16
	Total	48

Recommended Books	
1. Financial Institution and Market	:- L.M. Bhole
2. Financial Markets and institutions in India	:-Dr. G.V. Kayandepatil
3. Financial market and institutions in India	:- Dr. Mukund Mahajan
4. Business finance and Financial Services	:- Dr. Mukund Kohok
5. Indian Financial System	:- Dr. M.Y. Khan
6. Investment and Securities Markets in India	:- V.A. Avadhani
7. Economic Reforms and Capital Markets in India	:- Anand Mittal
8. Financial Markets and Institutions	:- Dr. G.V. Kayandepatil, Dr. B.R. Sangale, Dr.G.T. Sangle, Prof. N.C. Pawar

T.Y. B.Com.
Business Laws and Practices Special Paper II
Subject Name -: Banking Laws and Practices in India.
Course Code -: 305 - C.

Objectives :-

1. To acquaint the student to develop an understanding of the legal framework of Industrial, Business and labour laws.
2. To impart the students with the knowledge of laws and how these laws effects the trade, industry and business.

Term I

Unit No.	Topic	Lectures
1.	<p>FEMA,1999 Object and background of the Act-Definitions-Adjudicating Authority, Authorised Person, Capital A/c transaction, Currency, Currency notes, Current A/c transaction, Foreign currency, foreign Exchange, Foreign Security, Service -Regulation and management of foreign Exchange- Dealing and holding of foreign exchange, current and capital A/c transactions, Export of goods & services, realization, Repatriation of and exemption of foreign exchange, Contravention &penalties, Adjudication & Appeals.</p>	12
2.	<p>Securities Contracts (Reulation)Act1956 Meaning and background of the Act-Definitions-Contract, Govt. Security, member, option in securities, securities, spot delivery contract, stock Exchange, Recognised Stock Exchange-powers of SEBI regarding Control over Stock Exchange-Listing of Securities and appeal against refusal, listing Agreement- obligation of listed companies-Penalties-Delisting of shares. Operation of stock exchange - T+ 2 Rolling settlement-New instruments in stock exchange speculative business in derivatives.</p>	12
3.	<p>Special Economic Zones Act, 2005. Introduction to SEZ Scheme-Meaning and object of the Act. Definitions-Approval Committee, authorized operations, Developer, Co-developer, Development Commissioner, Domestic Tariff area. Entrepreneur, Export, Free Trade & Warehousing Zone importer, infrastructure facilities, International financial services centre, offshore Banking unit, Special Economic Zone. Establishment of SEZ-Approval of SEZ Units-Bond-cum legal undertaking, Duly free import-Indigenous procurement of goods and services-DTA Clearances,-Exports procedure-Income tax and other benefits- Exist of SEZ Unit SEZ Authorities-Board of Approval its onstitution duties, powers and functions-Development commissioner-functions of Development commissioner</p>	12
4.	<p>Competition Act, 2002 Background of the Act-Purpose of the Act, Present legal position of the Act-Prohibition of Anticompetitive agreement-Prohibition of abuse of dominant Position. Combinations-meaning, definitions of various words under the term combination-Turnover, Acquisition, control, Group. Regulation over combination, Enquiry into combination- Procedure for investigation of Combination, Approval to the combination. Competition Commission of India - Compositon, Duties and Powers. Director General and Registrar – Appointment, Powers and duties. Penalties under the Act, (Sec 42(1) to Sec.48) development Council, Dissolution of Development councils, Regulation of Scheduled Industries, Registration of Existing Industrial Undertakings, Revocation of Registration, Licensing of New Industrial Undertakings. Procedure for the Grant of License or permission, Revocation and Amendment of License, Present position of Licensing and Registration - Basic Features of Present Licensing Policy, Power to cause Investigation to be made in to Scheduled Industries or Industrial undertakings, Power of the Central Govt., Management or Control of Industrial Undertakings by Central Govt., Power to take over Industrial Undertakings without Investigations,</p>	12

Effects of Notified order.	
Total	48

Term II

Unit No.	Topic	Lectures
5.	The Factories Act,1948 Objects of the Act., Definitions, Approval, Licensing and Registration of factories, The Inspecting staff (Section 8 to 10) Provisions regarding worker's health (Sec.11 to 20), Provisions regarding Safety of Workers (Sec.21 to 41) , Provisions regarding Welfare of Workers (Sec.41 to 66)	12
6.	The Minimum Wages Act, 1948 Object of the Act, Constitutional validity of the Act, Salient features of the Act, Application of the Act, Definitions and their interpretation under the Act, Fixation of Minimum Rates of wages, working hours and determination of wages and claims etc., Penalties & Punishments for various offences.	08
7.	The payment of wages Act, 1936 Introduction, object & Application of the Act., Definitions, Payment wages and deductions from wages. Authorities under the Act., Administration of Payment of wages Act.	08
8.	Employee's State Insurance Act, 1948 Introduction, Application and scope of the Act, Definitions under the Act., Registration of factories and establishments, Establishment, Composition, working and powers & duties corporation, standing committee and Medical Benefit Council., Finance and Audit (Sec.26 to 37), Provisions regarding contributions. (Sec.38 to 45), Benefits, Adjudication of Disputes and Claims, Penalties etc.	10
9.	The Employees Provident funds and Miscellaneous Provisions Act, 1952 Object and scope of the Act, Applicability and Constitutional validity of the Act., Definitions, Employees' provident fund scheme, Employees' pension scheme and Employees' Deposit Linked Insurance scheme Authorities - Under the Act, And their workings, penalties, offences and protection.	10
Total		48

Recommended Books	
1. Labour and Industrial Laws	-: M.N.Misra-Central Publications-Allahabad
2. Commercial and Industrial Law	-: Arunkumar Sen & others - WorldPressPvt.Ltd. Kolkata
3. Business Laws	-: Kuchhal M.C.
4. Business and Corporate Laws	-: N.D.Kapoor
5. Business Law for Management	-: Bulchandani K.R.
6. Industrial Law	-: P.L.Malir
7. Industrial & Labour Laws	-: S.P.Jain
8. Corporate & Business Laws	-: Datey V.S. Taxamman.
9. Business Law	-: Avtar Singh.

T.Y. B.Com.

Co-operation and Rural Development Special Paper II Subject Name -: Co-operative Management and Administration. Course Code -: 305 - D.

Objectives :-

1. To acquaint students with the co-operative management
2. To study the elements of Management
3. To study the Co-operative organization Management

Term I

Unit No.	Topics	Lectures
1.	Introduction to Co-operative Management 1.1 Meaning, Nature and Scope of Co-operative Management 1.2 Objectives of Co-operative Management 1.3 Principles of Co-operative Management 1.4 Functions of Co-operative Management 1.5 Significance of Co-operative Management	10
2.	Elements of Management 2.1 Evaluation of Co-operative Management 2.2 Levels of Management 2.3 Members, Board of Directors and Executives Duties, Responsibilities and Role in Co-operative Management 2.4 Professionalisation of Management – Need and Significance 2.5 Impact of Co-operative Laws on Management of Co-operatives	10
3.	Human Resource Management in Co-operative 3.1 Human Relationship in Co-operatives 3.2 Co-operative Philosophy and H.R.D 3.3 Recruitment 3.4 Training and Managerial Development 3.5 Appraisal and Evolution	10
4.	Decision Making in Co-operative Management 4.1 Decision Making – Meaning and Importance 4.2 Decision Making Process – Steps Involved 4.3 Measures to overcome the defects in Co-operative Management 4.4 Trends in Co-operative Management in Global Scenario	10
5.	Co-operative Administration 5.1 Organizational structure of Co-operative Department in Maharashtra 5.2 Powers, Functions and Responsibilities 5.2.1 Registrar 5.2.2 District Deputy Registrar 5.2.3 Assistant Registrar 5.3 Problems of Co-operative administration in Maharashtra 5.4 Supervision, Inspection and Guidance of Co-operatives	08
Total		48

Term II

Unit No.	Topics	Lectures
6.	Financial Management of Co-operatives 1.1 Meaning, Nature and Importance of Financial Management 1.2 Sources of Finance to Co-operative 1.3 Distinction between Corporate Finance and Co-operative Finance 1.4 Significance of financial Management in Co-operatives	10

7.	Financial Planning 2.1 Meaning and Characteristic 2.2 Estimation of Financial Requirement 2.3 Capital and Funds of Co-operatives and their raising 2.4 Budget and Accounting of Co-operatives	10
8.	Financial control 3.1 Meaning and Need 3.2 Proper utilization of Funds and Capital 3.3 Investment Policy – Profitability and Security 3.4 Operating Expenditure and Cost Control	08
9.	Co-operative Audit 4.1 Meaning, Definition and Nature of Co operative Audit 4.2 Objectives and Significance of Co-operative Audit 4.3 Types of Audit – Statutory, Continuous, Internal and Annual 4.4 Setup for Co-operative Audit in Maharashtra	10
10.	Co-operative Auditor 5.1 Auditor- Qualification and Powers 5.2 Duties and Responsibilities 5.3 Audit Report and Rectification 5.4 Importance of Audit Report	10
Total		48

Recommended Books	
1. Dr. Mukund Tapkir	-: Sahakar ,Nirali Prakashan, Pune.
2. G.S.Kamat.	-: Cases in Co-operative management.
3. K.K.Taimani.	-: Co-operative Organization and Management.
4. G.S.Kamat.	-: New Dimensions of Co-operative Management.
5. Dr G.H.Barhate ,Prof.B.G.Sahane and Prof, L.P.Wakale	-: Sahakar vikas, Seth Publication, Mumbai.
6. S.K.Gopal	-: Co-operative Farming in India.
7. I..C.A	-: State and Co-operative Movement.
8. Dr.D.M.Gujrathi and Prof.A.D.Divekar	Patsansthace Vishwat
9. Dr. G.H. Barhate, Dr. Bhor J.R and Prof L.P.Wakale	-: Sahakar,Seth Publication, Mumbai.

T.Y. B.Com.
Cost and Works Accounting Special Paper II
Subject Name -: Overheads and Methods of Costing.
Course Code -: 305 - E.

Objective -:

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

Level of Knowledge -: Working Knowledge.

Term I

Unit No.	Topic	Lectures
1.	Overheads: 1.1. Meaning and definition of overheads. 1.2. Classification of overheads	06
2.	Accounting of Overheads (Part-I) Collection, Allocation, Apportionment and Re-apportionment of overheads	14
3.	Accounting of Overheads (Part-II) 3.1 Overhead Absorption- Meaning 3.2 Methods of Overhead Absorption 3.3 Overhead Rates 3.4 Under and Over Absorption of overheads- Meaning, Reasons and Accounting treatment	20
4.	Activity Based Costing Technique 4.1 Definitions-Stages in Activity Based Costing 4.2 Purpose and Benefits of Activity Based Costing 4.3 Cost Drivers	08
Total		48

Term II

Unit No.	Topic	Lectures
5.	Methods of Costing: 5.1 Introduction to Methods of Costing. 5.2 Job Costing- Meaning, Features, Advantages and Limitations	08
6.	Contract Costing: 6.1 Meaning and Features of Contract Costing 6.2 Work Certified and Uncertified, Escalation clause, Cost Plus contract, work-in- progress 6.3 Profit on incomplete contract	16
7.	Process Costing: 7.1 Meaning and features of process costing 7.2 Preparation of process accounts including normal and abnormal loss/gain 7.3 Joint Products and By Products (Theory only)	14
8.	Service Costing: 8.1 Meaning, Features and Applications. 8.2 Cost Unit-Simple and composite 8.3 Cost Sheet for transport service	10
Total		48

Note -: Allocation of Marks -:

50 % for Theory.

50% for Practical Problems.

Areas of Practical Problems

- Accounting & Control of Overhead. [Part I]
Primary Distribution of Overheads, Repeated & Simultaneous equation methods only.
- Accounting & Control of Overhead. [Part II]
Problems of Machine Hour Rate Only.
- Contract Costing
Preparation of Contract Account & Contractee Account
- Process Costing
Simple Problems on Process Costing [Where there is no work in process].
- Service Costing.
Cost Sheet for Transport Service.

**Books Journals and Websites Recommended for Cost and Works Accounting
Paper I, II and III**

1. Prof. Subhash Jagtap -: Practice in Advanced costing and Management Accounting. Nirali Prakashan, Pune
2. Ravi Kishor -: Advanced Cost Accounting and Cost Systems Taxman's Allied Service Pvt. Ltd., New Delhi.
3. S.P. Lyengar -: Cost Accounting Principles and Practice, Sultan Chand & Sons Accounting, Taxman's, New Delhi.
4. Ravi Kishor -: Students Guide to Cost Accounting Taxman's, New Delhi.
5. M.N. Arora -: Cost Accounting Principles and Practice Vikas Publishing House Pvt. Ltd., New Delhi
6. S.N. Maheshwari and S.N. Mittal -: Cost Accounting, Theory and Problems, Mahavir book Depot, New Delhi.
7. B.L. Lall and G.L. Sharma -: Theory and Techniques of Cost Accounting. Himalaya Publishing House, New Delhi.
8. V.K. Saxena and Vashista -: Cost Accounting – Text book. Sultan Chand and Sons, New Delhi
9. V.K. Saxena and Vashista -: Cost Audit and Management Audit. Sultan Chand and Sons, New Delhi
10. Jain and Narang -: Cost Accounting Principles and Practice. Kalyani Publishers
11. N.K. Prasad -: Principles and Practice of Cost Accounting Book Syndicate Pvt. Ltd., Calcutta.
12. N.K. Prasad -: Advanced Cost Accounting Syndicate Pvt Ltd., Calcutta.
13. R.K. Motwani -: Practical Costing. Pointer Publisher, Jaipur
14. R.S.N. Pillai and V. Bhagavati -: Cost Accounting.
15. Hornefrain and Datar -: Cost Accounting and Managerial Emphasis.
16. Dr.J.P.Bhosale -: Management Accounting, Vision Publication
17. Prof.Jagtap, Nare & Pagar -: Cost & Works Accounting, Paper-II
18. Journal -: Cost Accounting Standards issued by ICWAI, Kolkata
19. Journal -: Management Accountant Issued by ICWA of India, Calcutta.
20. Website -: - www.icwai.org & www.aicmas.com .

**LIST OF PRACTICALS FOR COST AND WORKS ACCOUNTING, PAPER II
At T.Y. B.Com.**

Title -: Overheads and Methods of Costing.

Sr. No.	Topic	Particulars	Mode and Practical
1.	Classification of Overheads	Study of Meaning, definition and classification of overheads and writing a report on it.	Class-Room discussion.
2.	Absorption of Overheads	Interaction with an Expert/Cost Accountant to know the overhead absorption policies and procedure followed.	Guest Lecture
3.	Control of Overhead	Collecting the information regarding steps generally taken in actual practice in any industrial unit for controlling the administrative O/H, selling and Distribution O/H and Writing Report there on.	Industrial visit
4.	Under and over absorption of overheads.	Presentation by an expert of calculation of under and over absorption of overheads, and the treatment thereof.	Presentation with illustrative examples by expert.
5.	Job Costing	Visit to small scale industry and collection of various forms and study thereof.	Industrial Visit
6.	Contract Costing	Collection of information regarding: 1) W.I.P. 2) Certified work. 3) Profit on incomplete contract 4) Escalation clause and study thereof.	Library Assignment
7.	Process Costing	Interaction with an expert regarding features of Process costing and process losses and treatment thereof.	Industrial Visit OR Guest Lecture
8.	Service Costing	Preparation of operating cost sheet of any one of the following: Goods and Transport	Collecting cost data from the discussion with Transport Operation.
9.	Methods of Costing	Collection of Published information on recent developments in costing methods	Library Assignment.
10.	Activity Based Costing	Study on ABC	Guest Lecture

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

Term I

Unit No.	Topic	Lectures
1.	Probability 1.1 Definition of permutation and combination of distinct objects 1.2 Relationship between ${}^n P_r$ and ${}^n C_r$ 1.3 Statement of binomial theorem for positive integral index (without proof) 1.4 Definitions of sample space, event, sure event, null event, Complimentary events, Equally likely events, simultaneous occurrence of the two events, occurrence of at least one of the two events. 1.5 Definitions of probability using classical and axiomatic approach 1.6 Addition and multiplication laws of probability 1.7 Conditional probability $P(A/B)$, $P(B/A)$ Where A and B are any two events defined on same sample space, independence of two events. 1.8 Examples and problems	12
2.	Univariate Discrete probability Distribution 2.1 Meaning of a random variable, discrete random variable 2.2 Probability distribution of a discrete random variable, probability mass function (p.m.f) 2.3 Expected value, variance and S.D 2.4 Examples and problems based on finite sample space.	08
3.	Some standard discrete probability distributions 3.1 Bernoulli distribution 3.1.1 Bernoulli trials 3.1.2 Probability mass function 3.1.3 Expected value, variance and S.D 3.2 Binomial distribution 3.2.1 Probability mass function 3.2.2 Expected value, variance and S.D (Formula only) statement of additive 'property (without proof) 3.2.3 Problems to calculate probabilities, Expected value and parameters of binomial distribution 3.2.4 Relation with Bernoulli distribution 3.2.5 Real life situations. 3.3 Poisson distribution 3.3.1 probability mass function 3.3.2 Expected value, variance and S.D (Formulae only) statement of additive property (without proof) 3.3.3 problems to calculate probabilities, expected value and parameter of Poisson distribution 3.3.4 Real life situations.	14
4.	Bivariate discrete probability distribution 4.1 Bivariate discrete random variable 4.2 Joint probability distribution of a bivariate discrete random variable 4.3 Marginal probability distribution of a discrete random variable 4.4 Independence of two discrete random variables 4.5 Examples and problems.	06
5.	Inventory Control 5.1 Meaning and necessity of inventory control . 5.2 Deterministic inventory Model: 5.2.1 Economic order quantity for instantaneous replenishment with uniform demand and a) shortages not allowed, b) shortages	08

	allowed 5.2.2 Lead time, Re – order level and Buffer stock 5.3 Probabilistic Inventory Model : Single period probabilistic model without set up costs.	
Total		48

List of Practicals (Term I)

Sr. No	Name of the Experiment
1.	Applications of Binomial distribution
2.	Application of Poisson distribution
3.	Application of Bivariate discrete probability distributions

Term I

Unit No.	Topic	Lectures
6.	Sampling Methods 6.1 Meaning of census and sampling. Advantages of sampling over census. 6.2 Methods of Sampling: 6.2.1 Simple random sampling with replacement (SRSWR) 6.2.2 Simple random sampling without replacement (SRSWOR) 6.2.3 Stratified sampling 6.2.4 Systematic sampling 6.3 Meanings of the terms: 6.3.1 Estimator and estimate. 6.3.2 Statistic 6.3.3 Sampling distribution of statistic. 6.3.4 Standard error of statistic. 6.4 Examples and problems : 6.4.1 Numerical problems to estimate population mean, population total, standard error of unbiased estimator of population mean in case of SRSWR and SRSWOR. 6.4.2 Numerical problems to estimate population mean and population total in case of stratified sampling.	12
7.	Normal Distribution 7.1 Probability density function of 7.1.1 Normal distribution with mean 'm' and variance and σ^2 . 7.1.2 Standard normal variate (SNV) 7.2 Properties of normal distribution (without proof). 7.3 Additive property of two independent normal variates (without proof). 7.4 Problems to evaluate probabilities and to find mean and variance.	10
8.	Large sample Tests 8.1 Concept of hypothesis, statistical hypothesis, null hypothesis, alternative hypothesis, critical region, two types of errors, level of significance, P-Value 8.2 Large sample test for testing 8.2.1 $H_0 : M = M_0$ v/s $H_A : M \neq M_0$ (M : Mean) 8.2.2 $H_0 : M_1 = M_2$ v/s $H_A : M_1 \neq M_2$ 8.2.3 $H_0 : P = P_0$ v/s $H_A : P \neq P_0$ 8.2.4 $H_0 : P_1 = P_2$ v/s $H_A : P_1 \neq P_2$ 8.3 Examples and problems	08
9.	Small sample tests 9.1 χ^2 test of goodness of fit for proportions. 9.2 χ^2 test of independence of two attributes 9.2.1 2×2 contingency table 9.2.2 $m \times n$ contingency table	10

	9.3 t-test for $H_0 : M = M_0$ v/s $H_A : M \neq M_0$ t –test for $H_0 : M_1 = M_2$ v/s $H_A : M_1 \neq M_2$ paired t test. t – test for $H_0 = \rho = 0$ v/s $H_A : \rho \neq 0$ (Test of significance of correlation coefficient.) 9.4 F – test for $H_0 : \sigma_1^2 = \sigma_2^2$ v/s $H_A : \sigma_1^2 \neq \sigma_2^2$ 9.5 Examples and problems	
10.	Analysis of variance. 10.1 Meaning 10.2 One way classification 10.3 Two way classification. 10.4 Basic hypothesis and preparation of ANOVA table and F test for the hypothesis. 10.5 Examples and problems.	08
Total		48

List of Practicals (Term II)

Sr. No	Name of the experiment
1.	Sampling methods
2.	Applications of normal distribution
3.	Large and small sample tests

Recommended Books	
1. S.P Gupta	:- Statistical Methods
2. S.C. Gupta	:- Fundamentals of Statistics
3. J.S Chandran	:- Statistics for Business and Economics
4. S.P Gupta, M.P. Gupta	:- Business Statistics
5. Vhora	:- Quantitative Techniques
6. S.C Gupta, Gupta Indra	:- Business Statistics
7. Amir D Aczel, Jayavel Sounderpandian	:- Complete Business statistics
8. D.N. Elhance	:- Fundamentals of Statistics

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

Objective :-

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

Term I

Unit No.	Topic	Lectures
1.	Business Opportunities : Search and Selection Search : Divergent Thinking Mode : Meaning and objectives – Tools and Techniques : Environmental Scanning for business opportunity identification selection : Convergent Thinking Mode : Tools and Techniques : Market Survey – Preparation of Questionnaire – Concept of Survey – Data Collection – Analysis and interpretation – Preliminary Project Report (PPR)	08
2.	Business Plan : Meaning and importance – objectives – Selection of suitable form of organisation – Business Plan Preparation – Contents – Marketing and Technical Feasibility – Financial Viability – Precautions to be taken by an entrepreneur while preparing Business Plan. Project Appraisal – Break – even Analysis and Ratio Analysis : Debt : Service Coverage Ratio – Gross Profit : Net Profit Ratio and Return on Investment (ROI)	12
3.	Sources of Finance for Small Enterprise : Non – Institutional : Own Funds – Family and Friends Institutional : (a) Bank Loans – Co-operative Banks – Nationalised Bank Scheduled Banks (b) Angel Funding (c) Venture Funding (d) Self – Employment Schemes of Government of Maharashtra (e) Government Financial Institutions : Khadi Village Industries Board (KVIB) – Micro, Small and Medium Enterprise (MSME) Rajeev Gandhi Udyami Mitra Yojana (RGUMY) – District Industries Center (DIC) Prime Minister Employment Generation Programme (PMEGP) for urban – Seed Capital Scheme	14
4.	Institutional Support to New Venture : (Student are expected to study the assistance schemes of the following Institutions) District Industries Center (DIC) Maharashtra Center for Entrepreneurship Development (MCED) National Small Industries Corporation of India (NSIC) Maharashtra Industrial Technical Consultancy Organisation (MITCON) Khadi Village Industries Board (KVIB) Maharashtra Industrial Development Corporation (MIDC) Micro Small and Medium Enterprise (MSME)	14
Total		48

Term II

Unit No.	Topic	Lectures
5.	Business Plan Implementation : Business Networking (Physical and Online) – concept, Importance and Usefulness Critical Path Method (CPM)	08
6.	Small Enterprise Management : (As Distinct from corporate sector management)	16

	Functional v/s Integrated Approach Structured v/s Flexible Approach Logical v/s Creative Approach Personnel Management Operations Management Financial Management Marketing Management Start up phase Management : Difference of opinion with in promoting team - Avoiding failure – Problem – Solving – Creativity and Innovation Stability Phase Management Growth phase Management	
7.	Business Crises and Sickness : Business Crises : Starting crises - Cash crises - Delegation Crises - Leadership Crises – Financial Crises – Prosperity Crises – Succession Crises Sickness : Meaning and Definition – Symptoms – Causes – Turnaround Strategies – Revival Schemes of Sickness – BIFR –SIDBI-MITCON	12
8.	Study of Biographies : From the book “Stay Hungry Foolish – Rashmi Bansal <ol style="list-style-type: none"> The Book of Job – Sanjeev Bikhchandani, naukari.com The Opportunities – Health is Wealth – Cyrus Driver, colorie care The Alternate Vision – The art of Giving Venkat Krishnan, Give India From Thought Leaders – Shrinivas Pandit Prakash Ratnaparkhi – Electronic. 	12
Total		48

Recommended Books	
1.	Desai Vasant -: “Management of Small Scale Industries” Himalaya Publishing House.
2.	Khanka S.S. -: “Entrepreneurial Development” S.Chand.
3.	Gupta S.S. -: “Entrepreneurial Development” Sultan Chand & Sons.
4.	Taneja Satish and Gupta S.L. “Entrepreneurship Development – New Venture Creation” GAlgotia Publishing Company, New Delhi.
5.	Chandra P. – ‘Project – Preparation, Appraisal and IMplementatin’ – Tata McGraw Hill, New Delhi.
6.	Jain P.C. (ed.) ‘Handbook for New Entrepreneurs’ – Entrepreneurship Development Institute of India, Ahmedabad.
7.	Pandey G.N. – ‘A Complete Guide to Successful Entrepreneurship’ Vikas Publishing House Pvt. Ltd.
8.	Maharashtra Centre for Entrepreneurship Development – ‘Project Profile’, ‘Profile for SSI Projects.’
9.	Edward D. Bono – ‘Opportunities’.
10.	Prof. John Mullins – ‘The New Business Road Tests’ – Pearson.
11.	Prof. Rajeev Roy – ‘Entrepreneurship’ Oxford University Press.
12.	Rashmi Bansal – ‘Stay Hunary Stay Foolish’ – CIIF IIM, Ahmedabad.
13.	Dr.Patel V.G. – ‘When The Going Gets Tough’ – Tata McGraw Hill, New Delhi.
14.	देवकर योगिराज -: 'उद्योगसंधी : शोध म्णजे सापडेल' - कॉन्टिनेन्टल प्रकाशन, पुणे
15.	रश्मी बन्सल -: स्टे हंग्री स्टे फूलिश (मराठी अनुवाद -: विदुला टोकेकर

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

Objectives -:

1. To study and critically analyze the relevant concepts in Marketing
2. To familiarize to students with the current concepts and trends in Marketing

Term I

Unit No.	Topic	Lectures
1.	Marketing Management 1.1 Marketing Management- An Introduction & Functions 1.2 Responsibilities of Marketing Management and Manager 1.3 Skills and Qualities of Marketing Manager 1.4 Challenges Before Marketing Manager in Globalization 1.5 Methods to Manage Challenges of Change	12
2.	Market Segmentation 2.1 Introduction- Meaning, Relevance and Benefits 2.2 Criteria and Approaches of Segmenting a Market 2.3 Essentials of Effective Market Segmentation 2.4 Patterns and Procedure of Market Segmentation 2.5 Market Targeting and Market Positioning	12
3.	Consumer and Buyer Behavior 3.4 Meaning and Definition of Consumer Behavior 3.5 Factors Influencing Consumer Behavior (intrinsic and extrinsic) 3.6 Consumer Purchase Decision Process 3.7 Need for Studying Buyer Behavior 3.8 Buyer Behavior of Indian Customers 3.9 Organizational Buyer Behavior	12
4.	Customer Satisfaction 4.1 Defining and Meaning of Customer Satisfaction 4.2 Need and Importance of Customer Satisfaction 4.3 Delivering Customer Satisfaction 4.4 Tools of Measuring Customer Satisfaction 4.5 Attracting and Retaining Customers 4.6 CRM and Customer Satisfaction	12
Total		48

Term II

Unit No.	Topic	Lectures
5.	Retail Marketing 5.1 Meaning and Characteristics of Retailing 5.2 Significance and Functions of Retailing 5.3 Organized and Unorganized Forms of Retailing 5.4 Trends in Retail Formats 5.5 Classification of Retail Units	12
6.	Industrial Marketing 6.1 Introduction- Industrial Marketing 6.2 Industrial Marketing in India 6.3 Industrial Marketing Strategy 6.4 Industrial Marketing in Globalized Economy 6.5 Future of Industrial Marketing	12
7.	International Marketing 7.1 Introduction- Need for International Marketing	12

	7.2 Difference between Domestic Marketing and International Marketing 7.3 Organization for International Marketing 7.4 International Marketing Planning 7.5 Significance of International Marketing for Developing country 7.6 Recent Trends in Global Marketing	
8.	Social Marketing 8.1 Meaning and Objectives of Social Marketing 8.2 Social Responsibility of Marketing Manager 8.3 Impact of Marketing on Society and Other Business 8.4 Social Criticism of Marketing 8.5 Recent Trends in Social Marketing	12
Total		48

Recommended Books	
1.	Principles of Marketing -: Philip Kotler.
2.	Marketing by V.S. Ramaswamy and S. Namankumari.
3.	Marketing a Managerial Instruction by Gandhi.
4.	Handbook of Marketing Management by Biplab Bhowe.
5.	Consumer Behavior -: Concepts, Applications and Cases. By M.S. Raju Dominique Xaradel.
6.	Consumer Behavior -: Lieon G. Schiffman, Leslie Lazar Kanuk.
7.	Marketing Management -: Debraj Datta, Mahua Datta.
8.	Principles of Marketing 12 th Edition -: Philip Kotler & Gary Armstrong.
9.	Marketing Management -: Philip Kotler.
10.	Marketing Management -: Rajan Saxena.

T.Y. B.Com.

Agriculture & Industrial Economics Special Paper II Subject Name -: Agriculture & Industrial Economics. Course Code -: 305 - I.

Objectives :-

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

Term I – Agricultural Development in India.

Unit No.	Topic	Lectures
1.	Agriculture :- 1.1 Role of Agriculture in Indian Economy. 1.2 Progress of Agriculture since 1991. 1.3 Concept and problems of productivity. 1.4 Causes of low productivity in Indian agriculture. 1.5 Measures adopted to improve the productivity. 1.6 Causes and its effects on sub-division and fragmentation of land holding	10
2.	Land Reforms :- 2.1 Technological and institutional reforms. 2.2 Tenancy of land holding, contract farming, 2.3 Evaluation of land reforms	08
3.	Agriculture labour :- 3.1 types of agriculture labour. 3.2 Types and causes of unemployment. 3.3 Government Policy measures: EGS / NRES	10
4.	Agriculture finance :- 4.1 Sources of Agriculture Finance in India. 4.2 Problems of Agriculture Finance in India. 4.3 Measures of Agriculture Finance in India.	10
5.	Agricultural Processing :- 5.1 Role of agricultural processing in India. 5.2 Scope and importance of agricultural processing. 5.3 Problems and remedial measures of agricultural processing.	10
Total		48

Term II – Industrial Development.

Unit No.	Topic	Lectures
6.	Industry & Economic Development 6.1 Role of Industry in India 6.2 Highlights of industrial growth since 1991. 6.3 Ownership of Industry 6.4 Pattern of ownership of Indian Industries. 6.5 Public, Private and Cooperative sector. 6.6 Role of Small Scale Industries. 6.7 Problems and policy measures adopted to their developments.	10
7.	Major Industries in India 7.1 Sugar, Pharmaceuticals. 7.2 Engineering, Electronics. 7.3 Power generation.	10
8.	Industrial Labour 8.1 Govt. wage policy. 8.2 Industrial relations in India. 8.3 Social Security and Welfare Measures.	08

9.	Industrial Finance 9.1 Problems of Industrial finance 9.2 Sources of Industrial Finance. 9.3 IDBI, IFCI, ICICI, UTI, LI	10
10.	Public Enterprises. 10.1 Govt. Policy of Public Enterprises. 10.2 Problems of Public enterprises. 10.3 Arguments for and against Privatization of Public enterprises.	10
Total		48

Recommended Books	
<ol style="list-style-type: none"> 1. Misra S.K. & K.R. Pare: Indian Economy – Himalaya Publication House, Mumbai. 2. Agarwal A. N. Indian Economy Problem of Development and Planning. 3. Sundaram & Black: The International Business Environment, Prentice Hall, New Delhi. 4. Agarwal A. N. Indian Economy, Vikas Publication. 5. Khem Farooq A. Business and Society, S.Chand, Delhi. 6. Dutt R. And Sundaram K.P.M. : Indian Economy. S. Chand Delhi. 7. Misra D. K. and Puri: Indian Economy, S. Chand Delhi. 8. Hedge: Environmental Economics, MaMillan. 9. Dutt Rudder: Economic Reforms in India – A critique. – S. Chand New Delhi. 10. K.V. Srivayya and V.R.M. Das: Indian Industrial Economy, Chand & Com. New Delhi. 1977. 	

T.Y. B.Com.

Defense Budgeting, Finance and Management Special Paper II

Subject Name -: Defense Production and Management in India.

Course Code -: 305 - J.

Aim of the paper

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

Term I

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

Term II

Unit No.	Topic	Lectures
5.	Role of Private Sector in Defence Production. a. Status of Indigenous arms production in India. b. Problems of prospectus of arms production in India.	12
6.	Defence Management. a. Nature, Scope, Function and Principles of Management. b. Principles and Types of Organisation, Military and Non Military Organisations.	12
7.	Decision making in Armed Forces. a. Organisational aspects of Decision Making. b. Decision making process in India.	12
8.	Logistics Management for Indian Defence. a. An understanding of Logistics management - meaning and concept. b. Significance and Historical Evaluation. c. Scope of Logistics management. d. Principles of Logistics Management. e. Logistics Planning for Indian Defence.	12
Total		48

Recommended Books

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

T.Y. B.Com.

Insurance, Transport and Tourism Special Paper II

Subject Name -: Insurance, Transport and Tourism.

Course Code -: 305 - K.

Objectives :-

1. To know the fundamentals of Life Insurance and General Insurance.
2. To make the Students aware of insurance business and practices.
3. To acquaint students with various laws and regulations relating to life & general insurance.

Term I

Unit No.	Topic	Lectures
1.	INSURANCE MANAGEMENT PART I LIFE INSURANCE :- Claims & Settlements: Maturity Claims- Meaning, Procedure for Claim, Types of Claims, Survival Benefits, Death Claims, Early Claims, Documents, Forms,	12
2.	Nominations and Assignment of Policies, Difference between Nomination and Assignment, Study of Policy Conditions, Meaning of Loans and Surrender of Policies, Post Maturity Claims.	12
3.	Privatization of Insurance Business, Malhotra Committee Report, Effects of Privatization of Insurance Companies. Comparative Study of Private Companies versus Government Controlled Companies.	12
4.	Introduction to Legal Environment & Laws dealing with Insurance. a. Commentaries on Insurance Act 1938. b. Life Insurance Corporation Act 1956. c. Insurance Regulatory and Development Act 1999. d. Overview of Income Tax Act.	12
Total		48

Term II

Unit No.	Topic	Lectures
1.	INSURANCE MANAGEMENT PART II GENERAL INSURANCE - Maturity Claims- Meaning, Procedure for Claim, Types of Claims, Survival Benefits, Death Claims, Early Claims, Documents, Forms, Accidental benefits and disability benefits, Study of various conditions in the policy. Permanent Disability Benefit, Post Maturity Claims. Payments, importance of timely payment, due dates of payment, Methods & Rules of Payment	12
2.	Premium Payments, importance of timely payment, due dates of payment, where to pay, Meaning of Surrender Values, Lapse of Policy on Non Payment, Forfeiture & Revival of Policies, Special Revival Scheme, Installment Revival Scheme, Loan cum Revival Scheme.	12
3.	Laws and Regulations related to General Insurance business. a. Insurance Act 1938. b. Insurance Amendment Act 2002. c. IRDA Regulations 2002. d. General Insurance Business (Nationalization) Amendment Act, 2002. e. Financial Planning and Taxation. f. Record Keeping and reviews of performance data for Insurance Agents. g. Business Targets & Incentives.	12
4.	Insurance Business and Savings Plans. a. Financial Planning and Taxation. b. Mutual Funds and Shares.	12

	c. Unit Trust and Unit Based Policies.	
	Total	48

Recommended Books	
a.	Theory and practices of Insurance -: M. Arif Khan
b.	Manual for Agents -: LIC of India
c.	Liability Insurance -: Insurance Institute of India
d.	Life Assurance Administration -: Insurance Institute of India
e.	Marine Insurance -: Templeman
f.	Marketing of Life Insurance Business -: P.K. Biswas Roy, Bh. Venketeswara Roy – Discovery Publishing House Pvt. Ltd., New Delhi.
g.	
h.	Principles and Practices of Insurance -: Dr. P. Periasamy – Himalaya Publishing House, Mumbai.

T.Y. B.Com.
Computer Application Special Paper II
Subject Name -: Relational Database Management System,
Networking, Internet & E-commerce.
Course Code -: 305 – L.

Objectives :-

1. To understand the concept of Database and Relational database.
2. To know the data retrieval, insertion and removal of unwanted data using database management system.
3. To clear the concept of back end as a powerful software tool used worldwide.
4. To clear the concept of Visual Basic .Net as a front end used for the designing, which helps in accessing backend?
5. To understand the concept of Network, Internet and E-commerce.
6. To know the domain knowledge of e-commerce.
7. To clear the concept of networking.
8. To clear the concept Internet and Handle the Internet and e-commerce application.

Term - I

Unit No.	Topic	Lectures
1.	Files Database and Database System. 1.1 Basics of Data Arrangement and Access. 1.2 Data Hierarchy -Bit, Byte ,Filed ,Record , File and database. 1.3 Traditional file environment and problems with file approach 1.4 Concept Of database -Definition of database and Benefits of database. 1.5 Database system: Objective and Component of database. 1.6 Concepts of RDBMS. 1.7 Advantage of RDBMS 1.8 Security and privacy control of RDBMS 1.9 Different RDBMS products in market. 1.10 Component of RDBMS.	6
2.	Developing Database Design 2.1 Study of Problem 2.2 Determine the requirements. 2.3 Database Design 2.4 E-R Modeling: Entity, Relationship, Instance, Set of Attributes. 2.5 Normalization: Concept of I, II, III NF. 2.6 Database Design using normalization. 2.7 Case study: Personal Information Management System, Student Records ,....etc	6
3.	Introduction to Database and Relational database management system 3.1 Database to database Management System. 3.2 Data base management System-Concept, Features , Merits & Demerits. 3.3 Relational database management system-Features, Specification, Structure, SQL Product (Feature, procedural and non procedural language. SQL Command Category,- DDL.,DML,DCL) .	8
4.	Introduction to Structure Query Language. (SQL) 4.1 Data Storage, retrieval definition, and manipulation. 4.2 Data Storage: Table creation, and constrains- Table structure viewing and alerting. 4.3 Data manipulation Statement.:(Insert record , Update record ,Delete Record) 4.4 Functions in SQL- Date & Time, Character, Misc. Functions, Numerical functions. 4.5 Data retrieval using Select Statement	20

	4.6 Simple Query, Row wise Query, columnar Query. 4.7 Join Query (Equi-join , non Equi-join) Nested Query, 4.8 Aggregate Functions (using group by and Having clause).	
5.	Introduction to Procedural language Structure Query Language. (PL/ SQL) 5.1 Concept 5.2 Features 5.3 Variables, Data type , 5.4 Introduction to procedural language and block of program: Procedures, function and trigger 5.5 Conditional Statement: If ...else...if 5.6 Loop (while & For)	8
Total		48

Note: Students are expected to design real life database using normalization e.g
College Admission/Hospital Management System/Inventory Control System/
Account information system etc.

Recommended Books	
1.	Understanding SQL– Martin Gruber
2.	The SQL Programming Reference. – Wanyne S. Freeze

Term - II

Unit No.	Topic	Lectures
1.	Introduction to Networks and data communication. 1.1 Computer Network and data communication. 1.2 Goal of Network, Use of Network. 1.3 Basic concept of networks., Network Components 1.4 Network Structure – LAN, MAN,WAN, Intranetworking.	4
2.	Internet and Internet application 2.1 Introduction., Internet evolution 2.2 How the Internet works, Internet Services 2.3 Connecting, World Wide Web. 2.4 Introduction To Various Search engine and Searching the Web. 2.5 How to Down load files., 2.6 Netscape navigator. 2.7 E-mail and How to open and Use of E-mail Account. 2.8 Security, Privacy 2.9 Ethical Issues & Cyber Law.	6
3.	Introduction to E- commerce Concepts. 3.1 Introduction to E-Commerce. 3.2 Evolution of E-commerce.. 3.3 Role of E-Commerce. 3.4 E-commerce Framework., E-commerce Categories.	4
4.	Electronic Data Interchange. 4.1 Introduction to EDI. 4.2 EDI Architecture. 4.3 EDI Component. 4.4 Financial EDI. 4.5 Overview of the technology Involved in EDI(ISDN.X.400)	4
5.	Electronic Payment System 5.1 Introduction to EPS. 5.2 Introduction to EFS. (Electronic Fund Transfer) 5.3 Introduction to SET. (Secure Electronic Transaction) 5.4 Business requirement addressed by Set. 5.5 Stages of SET.	6

	5.6 Types of Payment System. 5.7 Token Based (Digital Cash, Electronic Check, and Smart Card Credit Card based).	
6.	Introduction To Web page Design 6.1 What is web design? 6.2 Web design Pyramid. 6.3 Building web sites. 6.4 Web development process model.	4
7.	Designing The web pages. 7.1 Page size ,Page type ,Page margin ,Entrance page 7.2 Exit page, Graphics in webpage design 7.3 Animation Effect, Sound Effect. 7.4 Color Effect.	8
8.	Introduction to HTML 8.1 Introduction to HTML, How it works. 8.2 Creating and loading HTML page ,Tags 8.3 Structure3 of on HTML Document ,Stand Alone Tags 8.4 Formatting text, Adding Images 8.5 Creating hyper Links ,Tables 8.6 Sending e-mails (mail rol command) 8.7 Sample web pages	8
9.	Linking text, Button, Icon, Graphics 9.1 The basic web linking model. 9.2 Text links. Graphics Text Links 9.3 Button, Icon. Image map. Other links. 9.4 Uploading The web site. (Web space, Domain Name., Hosting The web site.)	4
Total		48

Note:

Students are expected to Make a own E-mail account and utilize it. Prepare documentation of e-commerce application. e.g

On-line Banking, On-line Shoppe, Online order maintain.

Recommended Books
1. Data communication Network – Tann Bomm
2. The Internet. – Christian cromelach BDP.
3. E-Commerce – David Whitely MC.Graw will
4. Frontiers OF Elecrtonic Commerce – Ravi Kalakota –Awl

T.Y. B.Com.
Business Administration Special Paper III
Subject Name -: Finance, Production and Operations Functions.
Course Code -: 305 – A.

Objective -:

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

Term I

Unit No.	Topic	Lectures
1.	Finance -: Money and Finance, Need and Importance of Finance, Nature and Importance of Finance Function- Objectives of Financial Management, Functions of Finance Manager- Financial need of a modern business organization	8
2.	Financial Planning -: Meaning, Nature, Scope, Importance, Advantages, Limitations, Steps in Financial Planning, Methods of estimating financial requirements	10
3.	Capitalization and Capital Structure -: Capitalization – Concept, Factors governing capitalization, over and under capitalization, Causes and effects, Fair Capitalization Capital Structure- Meaning Concept, Cardinal Principles of capital structure, Factors influencing the pattern of capital structure, Trading on equity- Concepts and effects.	10
4.	Management of Capital -: (i) Types of capital- Fixed capital and working capital, owned and borrowed capital, Short and Long term Capital, Need, Importance, Factors governing fixed and working capital requirement (ii) Sources of capital (Fixed and working)- Shares, Debentures, Public Deposits, Ploughing back of profits, Loans from Bank and Financial Institutions, Trade creditors, Installment credit etc, Capital Issues, Marketing of securities, Services of Merchant Bankers, Underwrites etc.	10
5.	Capital Market -: Nature of capital market, constituents, importance, Capital market in India, its growth and development, Stock Exchanges, Functions, Role in the Economy.	10
Total		48

Term II

(Production, Operations and Inventory Functions)

Unit No.	Topic	Lectures
1.	Production management Functions -: Meaning, Definition, Functions of Production Management, Responsibilities of Production manager Production Planning and Control Objectives, Importance, levels of planning, Manufacturing systems, Procedure for Production planning Routing & Scheduling Meaning, Route Sheets, Scheduling, Meaning, Operational, Master and sequential scheduling, scheduling devices, Production control Definition and meaning, Necessity, objectives, factors and techniques of production control	14
2.	Plant Location Introduction, importance, factors responsible for plant location, Location analysis Plant Layout Meaning, definition, objectives, advantages of good layout, factors relevant for	10

	choice of layout, Line, Process and Product layout, Advantages and disadvantages, Techniques of Plant layout.	
3.	Inventory management Introduction to inventory management, methods, techniques of inventory management, Norms, EOQ, Use of Computers in Inventory Management, M R P, J I T, etc	08
4.	Material Handling Meaning, functions of material handling, principles of material handling, Common material handling devices e g Fork Lift Truck, Platform Truck, Straddle Carrier, Chain Hoist, Roller and Belt Conveyor, Bridge Crane, Crawler Crane etc	08
5.	Supply Chain Management Theory, Principles, Implication, Factors affecting supply chain	08
Total		48

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

T.Y. B.Com.
Banking and Finance Special Paper III
Subject Name -: Banking Law and Practice in India.
Course Code -: 306 – B.

Objectives :-

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

Term I

Unit No.	Topic	Lectures
1.	LAWS RELATING TO BANKING IN INDIA Provisions of The Banking Regulation Act, 1949, with reference to the following: Definition – Capital - Reserve Fund - Cash Reserve for Non Schedule Banks Liquid Assets – Licensing - Branch Licensing - Management Profit and Loss Account and Balance Sheet – Sec. 10, 29 & 30 Powers of the Reserve Bank of India – Sec. 35 & 36 Voluntary Amalgamation – Sec. 44A Compulsory Amalgamation – Sec. 45 Liquidation – Sec. 45R Banking Regulation Act as applicable to Co-operative Banks.	16
2.	NEGOTIABLE INSTRUMENTS ACT, 1881 Definition, Characteristics and Presumptions of Negotiable Instruments Negotiable Instruments. Promissory Note, Bills of Exchange and Cheque – Definition and Features Parties to Negotiable Instruments Negotiation Presentment Notice of Dishonour Noting and Protesting	16
3.	PAYING BANKER & COLLECTING BANKER Precautions in Payment of Customers' Cheques Paying Banker's Duties and Rights Statutory Protection to Paying Banker Payment of forged Cheque Return of cheques; when the banker must refuse payment of cheques Precautions in collecting Customer's Cheques Collecting Banker's Duties and Rights Statutory Protection to Collecting Banker	16
Total		48

Term II

Unit No.	Topic	Lectures
4.	RELATIONSHIP BETWEEN BANKER AND CUSTOMER Definition of Banker and Customer Relationship as Debtor and Creditor Banker as Trustee - Banker as Agent Banker's Obligation of Secrecy of Accounts Banker's Lien Right of Set Off Disclosure permitted by the Banker's Practices and Usage Bankers Obligation to honour Cheques Garnishee Order Termination of Relationship	16

5.	<p>SECURITIES FOR ADVANCES Principles of Secured Advances Precautions to be taken by the banker while advancing against:</p> <ol style="list-style-type: none"> a. Documents of title to Goods b. Real Estate c. Fixed Deposit Receipt d. Bullion e. Supply Bills f. Life Insurance Policy g. Shares h. Agricultural Produce <p>Modes of creating charge: Lien , Pledge , Hypothecation , Mortgages and types of Mortgages</p>	16
6.	<p>PROJECT APPRAISAL & RECOVERY MEASURES Step in Project Appraisal - Economic, Technical, Managerial, Operational and Financial Aspects.</p> <ol style="list-style-type: none"> a. Non Legal Measures: Follow up action – One time settlement – Recovery Camps – Recovering through Self Help Groups. b. Legal Measures: Debt Recovery Tribunal – Lok Adalat – Corporate Debt Recovery System – Recovery under Securitisation and Reconstruction of financial Assets and enforcement of Security Interest Act, 2003 	16
Total		48

Recommended Books		
1.	Practice of Law and Banking	-: G.S. Gill
2.	Banking Law and Practice	-: P.N. Varshney
3.	Banking Theory and Law Practice	-: E. Gordon, K. Natarajan
4.	Banking Law and Practice in India	-: M.L. Tannan
5.	Banking Law and Practice in India	-: Maheshwari
6.	Law and Practice of Banking	-: Prof. Mugli
7.	Banking Theory and Practice	-: K.C. Shekar
8.	Law and Practice of Banking	-: B.M. Lall and Nigam
9.	Financial Markets and Institutions	-: Dr. G.V. Kayandepatil, Dr. B.R. Sangale, Dr. G.T. Sangle, Prof. N.C. Pawar

T.Y. B.Com.
Business Law and Practices Special Paper III
Subject Name -: Business Law and Practices.
Course Code -: 306 – C.

Objectives :-

1. To make familiar the students with the basic concepts, Provisions & rules of Indirect taxes.
2. To Acquaint the students with the knowledge of valuation & Computation of Excise duty & M.VAT
3. To develop the professional skill among the students regarding indirect tax laws. such as Central Excise, Service tax Customs & M.VAT

Term I

Unit No.	Topic	Lectures
1.	<p>Principles of Taxation :</p> <ul style="list-style-type: none"> • Sources of Government Revenue-Meaning of Tax-Objectives of Taxes. • Classification of Taxes : <ul style="list-style-type: none"> ➤ Direct and Indirect Taxes : Meaning, Merits and Demerits, Direct vs. Indirect Taxes ➤ Ad-Valorem and Specific Duties ➤ Progressive, Proportional, Regressive and Digressive Taxes. ➤ Single and Multiple Tax System • Role of Direct and Indirect Taxes in the development of a country. • Canons/Principles of Taxation-Characteristics of a Good Tax System. 	08
2.	<p>Central Excise Law :</p> <ul style="list-style-type: none"> • Basics of Central Excise and Registration : • Concept Excise Duty-Basic Conditions-Persons liable to pay Excise Duty-Types of Excise Duties • Important Definitions :- Goods, Excisable Goods, Manufacture and production – Manufacturer. • Classification of Goods.-Registration of Factory/Warehouse-Exemption from registration. 	05
3.	<ul style="list-style-type: none"> • Valuation under Central Excise : <ul style="list-style-type: none"> ➤ Specific Duty ➤ Duty as % of Tariff Value Fixed under section 3 (2) ➤ Duty based on M.R.P. ➤ Compounded Levy Scheme ➤ Duty as % based on Assessable Value fixed under section 4 (ad-valorem duty) • Meaning of Assessable Value • Basis of Assessable Value • Transaction Value as Assessable Value <ul style="list-style-type: none"> ➤ Meaning of Transaction Value ➤ Inclusions/Exclusions in Transaction Value. • Valuation Rules to determine Assessable Value <ul style="list-style-type: none"> ➤ Value nearest to time of removal if goods not sold. ➤ Goods sold at different places. ➤ Valuation when price is not the sole consideration. ➤ Sale at Depot/Consignment Agent. ➤ Valuation in case of Captive Consumption. ➤ Sale to a related person. ➤ Valuation when sale is through related person. 	12
4.	<p>Returns and Payment of Excise Duty :</p> <p>Invoice for removal of final products-Requirements of Invoice-Cancellation of Invoices- Invoice for Captive Consumption. Clearance of goods from factory-Daily Stock Account. Payment of Excise Duty - Maintenance of Personal Ledger</p>	03

	Account -Periodic Returns under Central Excise.	
5.	CENVAT / Captive Consumption/job Work and Excise Concession to SSI : Meaning and General highlights of the CENVAT Scheme- Definitions on 'Input Goods', 'Input Service' and 'Capital Goods'. Captive Consumption-Valuation in case of Captive Consumption. Job Work-Valuation of Job Work.-Provisions in respect of concessions to SSI.	04
6.	Service Tax : <ul style="list-style-type: none"> ▪ Basics of Service Tax and Registration : Introduction : Concept of 'Service Tax' and its need :- Genesis of Service Tax in India- Constitutional Authority-Extent and Scope of Service Tax Law-Silent Features of Levy/Charge of Service Tax-Administrative Machinery. Persons Liable to Pay Service Tax- Registration under Service Tax Law. 	05
7.	<ul style="list-style-type: none"> ▪ Taxable Services and Valuation of Taxable Services : Classification of Taxable Services- General Exemptions from Service Tax. – Service Tax (Determination of Value) Rules, 2006. Simple problems on Valuation and determination of 'Service Tax' 	08
8.	<ul style="list-style-type: none"> ▪ Payment of Service Tax and Returns : Invoice by Service Provider-Advance payment from Customers- Payment of Service Tax. Returns under Service Tax Law. Penalties. 	03
Total		48

Term II

Unit No.	Topic	Lectures
1.	Customs Law : Basics of Customs Duty : Meaning of Customs Duty-Brief History-Objectives-Nature and Importance of Customs Duty. Important Definitions : Territorial Waters and Customs Waters Indian Customs Waters, Adjudication Authority, Baggage, Costal Goods, Conveyance, Customs Station, Dutiable Goods, Entry, Export, Export Goods, Exporter, Foreign Going Vessel of Aircraft, Goods, Import, Imported Goods, Importer, Person-in-charge, Prohibited Goods, Shipping Bill, Stores, Smuggling, Vehicle, Warehouse, Warehouse, Warehoused Goods, Import Manifest, Export Manifest.	06
2.	Types of Custom Duties and Valuation for Customs Duty : Different types of Custom Duties. Value for purpose of Customs Act-New section 14 for valuation-Provisions relating to customs valuation-Rate of Exchange for Customs Valuation- Inclusions/Exclusions in Customs Value.	10
3.	Import/Export Procedure and Documents : Imports of Goods- Free Import – Restricted Import - Canalised Import – Import procedure- Export procedure.	02
4.	Baggage, Courier and Post : Meaning of baggage – Rate of Customs Duty on baggage- Exemption/ Restriction on baggage, - Concessions to Tourists – Practical examples on baggage.Post parcels-Regulations for import/export by post.Import and Export through Courier.	04
5.	Penalties and Confiscation : Civil and Criminal Liabilities – Principles in imposition of penalty. Confiscation of Goods- Confiscation of Conveyance/ Packages/Sale Proceeds- Provisions in respect of onfiscation.	02
6.	The Maharashtra Value Added Tax : Basics of M.VAT and Registration : Introduction : Concept of VAT-Historical Background of VAT-Evolution of VAT in India. – Vat at State Level as 'Sales Tax.' Distinction between Sales Tax and VAT. – Merits/Advantages of VAT-Demerits-Disadvantages of VAT. Definitions : Agriculture, Agriculturist, Business, Trade, Commerce, Manufacture, Capital Assets, Dealer, Goods, Manufacture, Person, Place of Business, Purchase Price, Sale Price, Sale, Resale, Turnover of sale. Levy of Tax : Charging Section-	10

	Exempted Goods – Rates of Tax. Registration and TIN.-Invoice.	
7.	Set-Off and Computation of VAT Liability : Introduction – Provisions in respect of availment of set-off-Simple problems on Granting of Set-Off and Computation of VAT Liability.	08
8.	Returns and Payment of Tax : Provisions relating to filing of returns and payment of tax-Composition Scheme for Retailers, Restaurants and Dealers in Second Hand Motor Vehicles. – VAT Audit.	06
Total		48

Notes :-

1. The marks should be allocated as to 60% to theory questions and 40% on practical problem/s. –
Practical Problems area -
 - Simple Problems on valuation & Computation of duty liability under central excise Act and Customs Duty Act.
 - Simple Problems on valuation & determination of service tax.
 - Simple Problems on granting of set off and computation of VAT liability.
2. The provisions of the Finance Act, immediately preceding to the date of examinations shall be considered for the teaching as well as for the examinations. For Example, for the examinations to be held in March/April, 2010 the provisions of the Finance Act, February, 2009 shall be made applicable.

Recommended Books	
1. Public Finance in Theory and Practice	:- R.A. Musgrave and P.B. Musgrave
2. Public Finance	:- H.L. Bhatia
3. Indirect Taxes	:- V.S. Datey (Taxman Publications (P)Ltd.)
4. Indirect Taxes	:- Dr.H.C. Mehrotra and Prof. Agarwal (Sahitya Bhavan Publications, Agra.)
5. Maharashtra VAT	:- P.L.Subramanian (Snow white Publications (P)Ltd. Mumbai.
6. Indirect Taxes	:- V.S. Datey (Taxman Publications (P) Ltd.)
7. Indirect Taxes	:- Dr. H.C. Mehrotra and Prof.Agarwal (Sahitya Bhavan Publications, Agra.)

T.Y. B.Com.
Co-operative and Rural Development Special Paper III.
Subject Name -: Co-operative Marketing Management.
Course Code -: 306 – D.

Objectives :-

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

Term I

Unit No.	Topic	Lectures
1.	Introduction to Marketing 1.1 Meaning and definition 1.2 Elements 1.3 Objectives 1.4 Importance 1.5 Evolution of marketing 1.6 Scope of marketing 1.7 Classification of markets - Local, Regional, National and Global markets	10
2.	Co-operative Marketing 2.1 Basic concepts and features. 2.2 Different types of cooperative marketing 2.2.1 Dairy Co-operatives 2.2.2 Poultry Co-operatives 2.2.3 Processing Co-operatives. (Sugar and Cotton)	10
3.	Consumer Co-operatives 3.1 Meaning and definition 3.2 Need and Importance 3.3 Objectives 3.4. Evolution and development. 3.5 Structure. 3.5.1 National Co-operative Consumer Federation. 3.5.2 State Co-operative Consumer Federation. 3.5.3 Wholesale Co-operative Store 3.5.4 Super markets 3.5.5 Primary Co-operative Consumer Stores 3.5.6 Problems of consumer co-operatives	10
4.	Pricing 4.1 Meaning 4.2 Significance 4.3 Objectives of Pricing 4.4 Pricing Methods 4.5 Competitive and Co-operative Pricing 4.6 Agricultural Cost and Price Commission (ACPC) 4.6.1 Mechanism of estimating of Minimum Support Price (MSP) by ACPC 4.6.2 Problems related to MSP	10
5.	Marketing Research 5.1 Concept and Scope 5.2 Steps involved in marketing research 5.3 Globalization and marketing research 5.4 Need and practice of marketing research in co-operatives	8
Total		48

Term-II

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

Recommended Books

Dr. Mukund Tapkir:- Sahakar ,Nirali Prakashan, Pune
 Dr G.H.Barhate, Dr.J.R.Bhor and, Prof. L.P.Wakale--Sahakar ,Seth Publication , Mumbai.
 G.S.Kamat.- Cases in Co-operative management.
 K.K.Taimani.- Co-operative Organization and Management.
 G.S.Kamat.- New Dimensions of Co-operative Management.
 Dr G.H.Barhate, Prof.B.G.Sahane and Prof, L.P.Wakale---Sahakar vikas , Seth Publication, Mumbai.
 Vasant Desai—Fundamentals of Rural Development.
 Dr.Dandekar and Rath- Poverty in India.
 Dr.P.R.Dubhashi- Rural Development and Administration in India.
 V.Reddy- Rural Development in India
 S.K.Gopal- Co-operative Farming in India.
 I.C.A--State and Co-operative Movement.
 K.K.Taimani.- Co-operative Organization and Management.
 Dr.D.M.Gujrathi and Prof.A.D.Divekar, Patsansthace Vishwat

T.Y. B.Com.
Cost and Works Accounting Special Paper III
Subject Name -: Costing Techniques and Cost Audit.
Course Code -: 306 – E.

Objectives :-

1. To impart training regarding techniques of cost control.
2. To create awareness among the students regarding cost control and cost reduction.
3. To provide training as regards concepts, procedures and legal Provisions of cost audit.
4. To develop the skills in cost control and in cost audit.

Level of Knowledge :- Working Knowledge.

Term I

Unit No.	Topic	Lectures
1.	Marginal Costing: Meaning and concepts- Fixed cost, Variable costs, Contribution, Profit-volume Ratio, Break-Even Point & Margin of Safety. Cost-Profit-Volume Analysis- Assumptions and limitations of cost volume analysis Application of Marginal Costing Technique:- Marginal cost decisions-Make or buy decision, Acceptance of export order & key factors.	20
2.	Budgetary Control: 2.1 Definition and Meaning of Budget & Budgetary control. 2.2 Objectives of Budgetary control 2.3 Procedure of Budgetary control 2.4 Essentials of Budgetary control 2.5 Advantages and Limitations of Budgetary control 2.6 Types of Budgets.	18
3.	Uniform costing Meaning and objectives of Uniform costing Areas Advantages and Limitations Requisites of Uniform Costing. Uniform Cost Manual	5
4.	Inter-firm comparison Inter-firm comparison-Meaning, Essentials. Advantages and Limitations of Inter-Firm Comparison.	5
Total		48

Term I

Unit No.	Topic	Lectures
5.	Standard Costing: 5.1 Definition and meaning of standard cost & standard costing 5.2 Types of standards, setting up of Material & Labour standards 5.3 Estimated vs. Standard Cost, Historical Cost v/s Standard Cost. 5.4 Difference between Standard Costing & Budgetary Control. 5.5 Advantages and Limitations of standard costing 5.6 Variance Analysis 5.6.1 Meaning, Types and Causes of Material & Labour variances. 5.6.2 Calculation of Material & Labour variances.	20
6.	Target Costing 6.1 Meaning and Features of Target Costing. 6.2 Advantages & Limitations of Target Costing.	6

	6.3 Impact of Target Costing on Profitability	
7.	Cost Accounting Record Rules & Cost Audit: 7.1 Introduction to cost accounting record rules u/s 209(i)(d) of the companies Act 1956. 7.2 Meaning, Scope, objectives & advantages Cost Audit. 7.3 Procedure of Cost Audit, Cost Audit Programme. 7.4 Verification of Cost Records 7.5 Cost Audit Notes	12
8.	Cost Audit (Legal Provisions): 8.1 Provision of Indian companies Act. And the Rules there under regarding cost audit u/s 233(B). 8.2 Cost Audit Report, Rules, Form of Cost Audit Report. 8.3 Cost Auditor- Appointment, Rights and duties. 8.4 Introduction to Cost Accounting Standards introduced by ICWAI from time to time.	10
Total		48

Note :-

Allocation of Marks-

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

Areas of Practical Problems:

- Marginal Costing
- Budgetary Control- Cash and Flexible Budgets only.
- Standard Costing-Material & Labour Variances only.

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

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

Term I

Unit No.	Topic	Lectures
1.	INTEGRATION 1.1 Definition, Integrals of Standard Functions, Rules of Integration (without Proof) Methods of Integration: 1.1.1 Substitution Method 1.1.2 Integration by Parts 1.1.3 Integration by Partial Fractions 1.2 Definite Integrals, Properties of Definite Integrals. (Trigonometric Functions are not expected)	08
2.	Numerical Integration 2.1 General Quadrature formula, Trapezoidal Rule, Simpson's 1/3 rd Rule, Simpson's 3/8 th Rule, Problem	08
3.	CPM/PERT. 3.1 Meaning and scope. 3.2 Definitions of an activity, an event, node, path, slack, float, total float, Independent float, free float, critical path and critical activities. 3.3 Drawing of a network : 3.3.1 Identify critical path, critical activities. 3.3.2 Finding total duration of project, slacks, total float, free float and independent float. 3.4 Definitions 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. 3.5 Examples and problems	16
4.	Theory of Games 4.1 Meaning and significance. 4.2 Meaning of a game, two – person zero sum game, strategies, pure strategies, mixed strategies, pay off table, saddle point. 4.3 Minimax and maximin principle. 4.4 Dominance principle. 4.5 Solution of 2 × 2 zero sum game having mixed strategies. 4.6 Examples and Problems.	08
5.	Replacement Problems 5.1 Introduction 5.2 Replacement of item that deteriorates with time when value money remains same during the period (for time as a discrete variable and continuous variable) 5.3 Examples and problems	08
Total		48

List of Practicals (Term I)

Sr. No	Name of the experiment
1.	Numerical Integration
2.	CPM and PERT
3.	Theory of Games

Term II

Unit No.	Topic	Lectures
6.	Statistical Decision Theory. 6.1 Meaning and importance. 6.2 Definitions of act, states of nature (out comes). Pay off, regret 6.3 Meaning of decision under certainty, decision under risk, Decision under uncertainty. 6.4 Evaluation of optimal act using : 6.4.1 Maximin criterion. 6.4.2 Maximax criterion 6.4.3 Laplace criterion 6.4.4 Hurvitz criterion 6.5 Meaning of opportunity loss, Expected Opportunity loss (EOL) expected monetary value . 6.6 Problems on decisions under risk, decision under uncertainty, EOL.	12
7.	Queuing Theory 8.5 Elements of queuing theory calling population, queue discipline, arrival rate, service rate. 8.6 Single channel Poisson arrivals from infinite population with exponential service time (M/M/1 : // F CFS) model Evaluate : average waiting time of a customer in queue, in system average number of customers in queue, in system ; traffic intensity, idle period, busy period etc. 8.7 Problems on M/M/1 model.	08
8.	Life Table 8.1 Introduction and meaning. 8.2 Construction, Functions ($l_x, L_x, T_x, p_x, q_x, e_x, e_x^0$) and their interrelations of complete life table. 8.3 Expectation of life. 8.4 Examples and problems.	08
9.	Statistical Quality control (SQC) 9.1 Meaning and scope of SQC. 9.2 Meaning of control limits, specification limits, tolerance limits . 9.3 Process control and product control. 9.4 \bar{X}, R , charts, np – Chart. 9.5 Process capability study, Capability indices C_p, C_{pk} and interpretation. 9.6 Problems on drawing charts and state of control of the process.	14
10.	Simulation 10.1 Definition and scope of simulation 10.2 Advantages and disadvantages of simulation 10.3 Monte – Carlo simulation 10.4 Examples and problems	06
Total		48

List of Practicals (Term II)

Sr. No	Name of the experiment
1.	Construction of Life Table
2.	Statistical Quality Control
3.	Simulation

Recommended Books

- | | |
|----------------------------------|---|
| 1. J. K . Sharma | -: Business Mathematics |
| 2. S.P. Gupta, M.P. Gupta | -: Business Statistics |
| 3. Harmdy, Taha | -: Operations Research |
| 4. Kanti swarup, Man Mohan Gupta | -: Operations Research |
| 5. V.K Kapoor | -: Operations Research |
| 6. Shantinarayan | -: Differential Calculus |
| 7. Jhamb L.C | -: Quantitative Techniques for Managerial Decisions |
| 8. Montegomery | -: Statistical Quality Control, John wiley |
| 9. H.C. Saxnera | -: Calculus of finite differences |
| 10. N.D. Vhora | -: Operations Research |
| 11. S.C. Gupta | -: Fundamentals of Statisti |

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

Objectives :-

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

Term I

Unit No.	Topic	Lectures
1.	Organizational Behavior : Meaning, Definitions, Goals, Approaches. Organizational Behavior – Meaning , Definitions, Scope Historical roots of OB. Organizational Behavior Model	12
2.	Individual Behavior and Personality : Determinations o individual behavior – Biological characteristics Personality : Meaning, Definitions, Determinants of Personality, Theories of Personality, Personality Development, Emotional Intelligence, Entrepreneurial Personality	12
3.	Leadership : Meaning and Definitions, Destination between Manager and Leader Leadership Theories – Traits Theory, Behavioral Theory – The Managerial Grid – Contingency Theory – Situational theory Transactional v/s Transformational leadership Indian Industrial Leadership and Challenges of new Scenario	12
4.	Group and Group Dynamics : Meaning and Definitions of group, Classification of group, Group task Group size – Group formation process. Group Structure. Group Dynamics : Influence in group Group Cohesion – Helping Behavior, Co – Operation and Competition Improved Work group	12
Total		48

Term II

Unit No.	Topic	Lectures
5.	Team Building : Team – Meaning and Definitions Team v/s Group Types of team Creating high performance team Managing team	12
6.	Stress and Conflict Management : Stress – Meaning and Definitions Sources and Consequences of stress Stress Management – Personal and Organizational approach Conflict Management : Meaning and nature of Conflict Causes of Conflicts Conflict Management Soft Skills	12
7.	Motivation : Motivation at Work place – Meaning and Definitions Early theories of motivations – Hierarchy of need theory – Theory X Theory Y – Hygiene Theory Contemporary Theories of Motivation	12

	Application of Motivation Theories Job enrichment – Job rotation – Management by Objectives (MBO) Employee Recognition Programs – Employee Involvement Programme	
8.	Organizational Change and Development : Meaning and Definitions Causes of Change A Change Model Resistance to Change Strategies of Change and Development	12
Total		48

Recommended Books	
1.	Tosi H.L., Rizzo J.R., Carrol S.J. 'Handbook of Organizational Behaviour' – Infinity Books, New Delhi.
2.	Robbins Stephen – 'Organisational Behaviour' Prentice – Hall of India, New Delhi.
3.	Ghandekar (Dr.) Anjali – 'Organisational Behaviour' - Everest Publishing House.
4.	Journal : Shri. Ram Centre for Industrial Relations and Human Resources – 'Indian Journal of Industrial Relations' New Delhi.

T.Y. B.Com.
Marketing Management Special Paper III
Subject Name -: Advertising Management.
Course Code -: 306 – H.

Objectives -:

1. To familiarize the students with the all advertising concepts and their relevance.
2. To enable the students to get a better understanding of Advertising and Brand Marketing.
3. To enable students to take up advertising as a career.

Term I

Unit No.	Topic	Lectures
1.	Fundamentals of Advertising 1.1 Conceptual framework, Nature, Scope and Functions of Advertising. 1.2 Role of Advertising in Modern Business 1.3 Advertising and Marketing Mix 1.4 Advertising – Objectives – Types, Benefits and Limitations 1.5 Economic and Social Aspects of Advertising 1.6 Process of Advertising – Strategies and Factors 1.7 Ethics in Advertising	12
2.	Advertising Layout and Materials 2.1 Meaning ,Importance and Components of Advertising Layout 2.2 Balance in Layout- Weight- Movement 2.3 Visualization- Techniques of Visualization 2.4 Preparation of the Copy A-I-D-A 2.5 Objectives and Essentials of a Good Copy- Types of Copy - Common Faults in Copy Writing	12
3.	Appeals and Approaches in Advertisement 3.1 Introduction- Different Appeals and their Significance 3.2 Advertising Message 3.3 Direct and Indirect Appeal 3.4 Relation Between Advertising Appeal and Buying Motive 3.5 Positive and Negative Emotional Approaches	12
4.	Advertising Media 4.1 Definitions – Classifications and Characteristics of Different Media. 4.2 Comparative Study of Advertising Media 4.3 Selection of Media-Factors Affecting Selecting of Media 4.4 Media Mix-Geographical selectivity-Media Scheduling. 4.5 E – Advertising	12
Total		48

Term II

Unit No.	Topic	Lectures
5.	Advertising agency 5.1 Evolution and History of Advertising Agency- Services and Functions of an Advertising Agency 5.2 Factors Involved in Agency Selection - Organizational Structure - Developing of Agency. 5.3 Future of Advertising Agency-Institutional Advertising 5.4 Audience Segmentation and Media. 5.5 Corporate Advertisement- Corporate Advertising in India	12
6.	Brand Marketing 6.1 Meaning of Brand and Branding 6.2 Benefit of Brand to Sellers 6.3 Benefits of Brand to Customers	12

	6.4 Types of Brands and Its' Significance. 6.5 Branding Decision Steps	
7.	Future of Advertising 7.1 Advertising in the Market place –Globalised- Indian 7.2 Industrial Advertising 7.3 Rural Advertising 7.4 Factors which Influence the Future of Advertising - Future of Advertising in India. 7.5 Advertising in Non Business Areas.	12
8.	Advertising as a Career 8.1 Selecting Advertising as a Career. 8.2 Educational Training for Modern Advertisers. 8.3 Advantage and Limitation of Advertising as a Profession. 8.4 Women in Advertising Career. 8.5 New Avenues and Dimensions of Advertising as a Career.	12
Total		48

Recommended Books	
1. Advertising Management	-: Concepts & Cases- Mahendra Mohan
2. Advertising Management	-: Bir Sing
3. Advertising Management	-: Rajiv Batra, John Mayers etc.
4. Advertising Management	-: Alok Bajpayee
5. E Marketing	-: Judy Strauss, Adel El. Ansary, Remond Frast.
6. Advertising and Promotion	-: Belch & Belch, Tata Mcgraw Hill
7. Advertising Management	-: Rajeev V. Batra.

T.Y. B.Com.

Agriculture and Industrial Economics Special Paper III Subject Name -: Agriculture and Industrial Economics. Course Code -: 306 – I.

Objectives :-

1. To study the rural economy in India.
2. To understand the role of industries in India – in the light of Globalization.

Term I Rural Development and Agriculture.

Unit No.	Topic	Lectures
1.	Rural Economy of India. 1.1 Features of Rural Economy. 1.2 Recent trends in Agriculture economy – Horticulture & Sericulture	08
2.	Irrigation and Agricultural Inputs 2.1 Types of Irrigation – Major and Minor 2.2 Improvements over the traditional methods to drip and sprinklers. 2.3 Plant analysis and soil analysis methods.	08
3.	Rural Credit 3.1 Need of Types of Rural Credit. 3.2 Role of Cooperative Credit. 3.3 Role of NABARD	08
4.	Programs of Rural Development 4.1 Community Development Programme. 4.2 Intensive Agricultural Area Programme. 4.3 Small Farmers Development Agency.	08
5.	Co-operation in India. – Functions, growth and weaknesses of: 5.1 Dairy cooperatives, 5.2 Poultry cooperatives. 5.3 Service Cooperatives.	08
6.	Agricultural Taxation in India. 6.1 Importance of Agricultural Taxation for developing economy 6.2 Present Position of Agricultural Taxation. 6.3 Burden of Agricultural Taxation in India. 6.4 Agricultural Income Tax.	08
Total		48

Term II Industrial Developments.

Unit No.	Topic	Lectures
7.	Industrial Policy :- 7.1 Importance of Industrial Policy. 7.2 Industrial Policy changes since 1956 brief review. 7.3 Impact of Industrial Policy since 1991.	08
8.	Industrial Imbalance :- 8.1 Meaning of Industrial balance. 8.2 Need for Balance Regional Development of Industry. 8.3 Causes and measure of Industrial Imbalance.	08
9.	Industrial and Globalization :- 9.1 Multinational Corporations. (MNC's) in India. 9.2 Role of Multinational Corporations in India. 9.3 Impact of Multinational Corporation in India.	12

10.	Special Economic Zones (SEZ's) in India -: 10.1 Problems of establishment of SEZ in India. 10.2 Role of Government in SEZ.	08
11.	Infrastructure in India -: 4.1 Importance of Infrastructure in economic development 4.2 Role of Private Investment in Infrastructure Development. 4.3 Problems of Public Sector Investment in Infrastructure Development.	12
Total		48

Recommended Books	
1.	Misra S.K. & K.R. Pare: Indian Economy – Himalaya Publication House, Mumbai.
2.	Agarwal A. N. Indian Economy Problem of Development and Planning.
3.	Sundaram & Black: The International Business Environment, Prentice Hall, New Delhi.
4.	Agarwal A. N. Indian Economy, Vikas Publication.
5.	Khem Farooq A. Business and Society, S.Chand, Delhi.
6.	Dutt R. And Sundaram K.P.M. : Indian Economy. S. Chand Delhi.
7.	Misra D. K. and Puri: Indian Economy, S. Chand Delhi.
8.	Hedge: Environmental Economics, MaMillan.
9.	Dutt Rudder: Economic Reforms in India – A critique. – S. Chand New Delhi.
10.	K.V. Srivayya and V.R.M. Das: Indian Industrial Economy, Chand & Com. New Delhi. 1977.

T.Y. B.Com.
Defense Budgeting, Finance & Management. Special Paper III
Subject Name -: Defense Budgeting and Financial Management in
India.
Course Code -: 306 – J.

Aim of the paper

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

Term I

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

Term II

Unit No.	Topic	Lectures
6.	New Trends in India's Defence Expenditure. a. Understanding of the Defence Budget. b. Analysis of India's Defence Expenditure Since 1998. c. Impact of Expenditure on Defence Forces.	12
7.	Elements of War Potential. a. Economic Elements. b. Natural Resources and Raw Material. c. Manpower and its utility. d. Industrial Capacity. e. Foreign Aid as a Contributory Element.	12
8.	Effects of War. a. Economic Structure. b. Industry. c. Post War Problem.	12
9.	Challenges in Defence and Financial Management. a. System of Financial Management in Defence.	12

	b. Linkages between Planning and Budget. c. Arm Impacts vs. Indigenisation: Progress, Pitfalls and Impact on Defence Budget.	
Total		48

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

T.Y. B.Com.

Insurance, Transport and Tourism Special Paper III Subject Name -: Insurance, Transport and Tourism. Course Code -: 306 – K.

Objectives :-

1. To understand the importance of Travel and Tourism Industry.
2. To study the functions and working of various Travel Organizations.
3. To study the importance of documentation and planning for travel.
4. To understand Tour and Travel related procedural aspects, its marketing mix and current views of global tourism related opportunities to students.

Unit No.	Topic	Lectures
1.	DEVELOPMENT OF TOURISM PART I TOURISM Study & Planning of International Tour, Factors related to Travel and Tourism business, planning of tour, meaning of reservations, concessions, group tours, currency, ticketing, and hotel reservations.	12
2.	Functions and Working of Travel Organization like IATA (International Air Travel Agency), WTO (World Tourism Organization), IUTO (International Union of Travel Organization), TAAI (Travel Agents Association of India), PATA (Pacific Air Travel Association)	12
3.	Tour Planning, study of documents like Passport, Visa, Health Clearances, Role of Embassy, City Guides, reading of Maps, Weather conditions. Comparative Study of Tourism in India and other countries.	12
4.	Tour Planning, study of documents like Passport, Visa, Health Clearances, Role of Embassy, City Guides, reading of Maps, Weather conditions. Comparative Study of Tourism in India and other countries.	12
Total		48

Unit No.	Topic	Lectures
1.	DEVELOPMENT OF TOURISM PART II TOURISM – Role of Tour & Travel Agents, Advertisements, Publicity and Marketing of Group Tours. Knowledge of employer packages, schemes, LTC facility to employees and Designing of Package Tours to suit employees/common man.	12
2.	Study of Most Popular countries know for Tourism 1. Thailand. 2. Malaysia, 3. Mauritius. 4. Gulf & Dubai. 5. Singapore/ Hong Kong.	12
3.	Reservations and Accommodations, Holiday Homes, Camps, Rest Houses, Hotels, Hostels, Motels, Clubs, Availability of Food & Catering Services at various sites.	12
4.	a. Personality Development and Behavioral Aspects: b. Product Knowledge, c. Customer Orientation. d. Personal Growth. e. Communication Skills. f. Analytical Ability. g. Motivation and Behavior with others. h. Personality Development and Effective Presentation skills.	12
Total		48

Recommended Books

1. Foster Douglas – Travel and Tourism Management, Macmillan, London.
2. Jha S.M. – Service marketing – Himalaya Publishing House, Mumbai.
3. Krishna K. karma, Mohinder Chand - Basics of Tourism – kanishka Publishers, New Delhi.
4. Tourism and Travel Management- Bishwanath Ghosh- Vikas Publishishing.
5. Encyclopaedia of Hospitality and tourism Management-Harshal Bhatt-crescent Publishing Corporation.
6. Tourism Management -Wahab and Salah-Tourism International Press London.
7. Web Sites.
www.world-tourism.org
www.incredibleindia.com

T.Y. B.Com.
Computer Application Special Paper III
Subject Name -: MIS, Software Engineering & Enterprise Resource Planning.
Course Code -: 306 – L.

Objectives -:

1. To understand and clear the concept of MIS.
2. To understand and clear the concept of Software Engineering.
3. To understand and clear the concept of Enterprise Resource Planning.

Term I

Unit No.	Topic	Lectures
1.	Introduction to Management Information Systems 1.1 MIS : Concept And Definition 1.2 Role And Impact of the MIS 1.3 Organization As a System 1.4 MIS: Organization Effectiveness 1.5 Organization of A Business an E-enterprise.	4
2.	Information Technology. 2.1 Introduction. 2.2 Impact of Information Technology on the Work Place. 2.3 Information System Quality and Impact. 2.4 Information and Knowledge Concept 2.5 Classification Of Information. 2.6 Methods of Data and information Collection 2.7 General Model of a Human as an Information Processor. 2.8 MIS and the Information and Knowledge	8
3.	Systems Concepts, Analysis And Design. 3.1 System Concept and Definition. 3.2 Types of System. 3.3 General Model OF MIS. 3.4 Need for System Analysis 3.5 MIS And System Analysis	8
4.	Introduction to Software Engineering 4.1 Definition 4.2 A generic view of software engineering 4.3 Characteristics of software 4.4 McCall's Quality factors	8
5.	Software Development Methodologies 5.1 SDLC- Classical model 5.2 Waterfall model 5.3 Spiral model 5.4 Prototyping approach 5.5 4GL approach	8
6.	Requirement analysis 6.1 Definition. 6.2 Role of system analyst. 6.3 Requirement anticipation, Investigation, Specification. 6.4 Feasibility study. 6.5 Fact Finding Techniques: Interview, Record Review, Observation, Questionnaire. 6.6 User Transaction Requirement, User Design & Organization Dependent requirement. 6.7 System requirement specification.	12
Total		48

Term II

Unit No.	Topic	Lectures
7.	Analysis & Design tools 7.1 Entity Relationship Analysis 7.2 Decision tree and Decision tables 7.3 DFD (Physical & Logical) 7.4 Data dictionary: definition, its components, Advantages 7.5 Input Output Design	10
8.	Deployment An Maintains of system 8.1 Configuring the system Collection of System Statistics Setting Subsystem Boundaries 8.2 System Testing Testing and Debugging Definition Testing Objectives and Principles 8.3 System Implementation Implementation strategies: Traditional & Incremental approach 8.4 System Maintenance Importance of maintenance Software maintenance Maintenance side effects Reverse Engineering Re-engineering	12
9.	Quality Standards 9.1 Software Quality 9.2 Tuning and Optimization 9.3 ISO Standards 9.4 CMM Level 1 to 5 norms	6
10.	Business Processing Re-engineering (BPR) 10.1 Introduction 10.2 Business Process 10.3 Process Model of the Oragnisation 10.4 Value Stream Model Of the Oragnisation 10.5 What dlays the Business Process? 10.6 Relevance of Information Technology 10.7 MIS And BPR.	10
11.	Enterprise Management Systems 11.1 Introduction 11.2 Enterprise Resource Planning(ERP) System 11.3 ERP Model And Modules 11.4 Benefits OF the ERP 11.5 ERP Product Evolution 11.6 ERP Implementation. 11.7 Supply Chain Management (SCM) 11.8 Information Management in SCM. 11.9 Customer Relationship Management.(CRM) 11.10 EMS And MIS	10
Total		48

Recommended Books

1. Software Engineering – A Practitioner’s approach 5th Edition – Roger S. Pressman [McGraw Hill International Edition]
2. Management Information System. 3rd Edition Waman S Jawadekar { The McGraw Hill International Edition]
3. The Practical Guide To Structured Design – Miller Page-Jones [Prentice Hall Of India 2nd Edition]
4. Software Engineering Concepts – Richard Fairley [Tata McGraw Hill 1997 Edition]
5. Software Engineering – Martin Shooman
6. System Analysis And Design – Elias M. Awad [Galgotia Publication 2nd Edition]
7. Analysis of Information Systems – James Senn

Web Sites :-

- <http://www.mhhe.com/enges/compsci/pressman>
- www.webopidia.com
- <http://www.see.cs.flinders.edu/au/sewed/ti>
- <http://www.mhhe.com/enged/commpsci/pressman>>
- www.webopidia.com < <http://www.webopidia.com>>

Laboratory work

Practical List for Paper - III

1. Creation of Table /Insert 10 Topple.
2. Alter/Modify/Update Table
3. Solve the Query
For ex- Row / Columnar Query,
Simple Query, Nested Query
Group by Query, Join, Equi - join.,.....etc.
4. Creation of Trigger And Cursor.
5. Creation of Procedure And Function.
6. Creation of Independent E- Mail Account.
7. Assignments Utilize E-mail Account.
8. Assignment to utilize search Engine.
For ex- Google.com, Wekipedia.com ,.....etc
9. Creation Paper work E-banking.
10. Design complete system for online system
For example.: Online Jewelary, Online bazaaretc

Practical List for - paper - IV

(Practical of System Paper work OF Software Engineering..)