



स्वामी रामानंद तीर्थ मराठवाडा विद्यापीठ

नांदेड— ४३१६०६ (महाराष्ट्र)

SWAMI RAMANAND TEERTH MARATHWADA UNIVERSITY

NANDED-431606, MAHARASHTRA STATE, INDIA.

Established on 17th September 1994 - Recognized by the UGC U/s 2(f) and 12(B), NAAC Re-accredited with 'A' Grade



## ACADEMIC (1-BOARD OF STUDIES) SECTION

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संलग्नित महाविद्यालयांतील बी.कॉम.  
(प्रथम वर्ष) सी.बी.सी.एस. पॅटर्नचा  
अभ्यासक्रम शैक्षणिक वर्ष २०१६-१७  
पासून लागू करण्याबाबत.

## परिपत्रक

या परिपत्रकान्वये सर्व संबंधितांना कळविण्यात येते की, प्रस्तुत विद्यापीठाच्या संलग्नित महाविद्यालयांतील वाणिज्य विद्याशाखेतील खालील विषयाचा सी.बी.सी.एस. पॅटर्नचा अभ्यासक्रम शैक्षणिक वर्ष २०१६-१७ पासून लागू करण्यात येत आहे.

१. बी.कॉम. (प्रथम वर्ष))

सदरील अभ्यासक्रम प्रस्तुत विद्यापीठाच्या [www.srtmun.ac.in](http://www.srtmun.ac.in) या संकेतस्थळावर उपलब्ध आहे. तरी सदरील बाब ही सर्व संबंधितांच्या निदर्शनास आणून द्यावी.

'ज्ञानतीर्थ' परिसर,  
विष्णुपुरी, नांदेड — ४३१ ६०६.  
जा.क्र.: शैक्षणिक(१)/परिपत्रक/पदवी—सीबीसीएस अभ्यासक्रम/  
२०१६-१७/६१७  
दिनांक : २३.०७.२०१६.



स्वाक्षरित/—  
**संचालक**  
महाविद्यालय व विद्यापीठ विकास मंडळ

प्रत माहिती व पुढील कार्यवाहीस्तव :

- १) मा. कुलसचिव यांचे कार्यालय, प्रस्तुत विद्यापीठ.
- २) मा. परीक्षा नियंत्रक यांचे कार्यालय, प्रस्तुत विद्यापीठ.
- ३) प्राचार्य, सर्व संबंधित संलग्नित महाविद्यालये, प्रस्तुत विद्यापीठ.
- ४) उपकुलसचिव, पदव्युत्तर विभाग, प्रस्तुत विद्यापीठ.
- ५) साहाय्यक कुलसचिव, पात्रता विभाग, प्रस्तुत विद्यापीठ.
- ६) सिस्टम एक्सपर्ट, शैक्षणिक विभाग, प्रस्तुत विद्यापीठ.

## Structure of B.Com Programme under CBCS Pattern w.e.f. 2016-17

Semester & Credits	Core Course [12]	Ability Enhancement Compulsory Courses [AEC] [8]	Skill Enhancement Courses [SEC] [4]	Discipline Specific Elective [DSE] [6]	Generic Elective [2]
I Credits 21	1. Financial Accounting – I 2. Fundamentals of Statistics– I 3. Business Communication – I 4. Business Economics – I	1. English Communication  2. SL	-	Elective Paper [Any one] 1. Computer for Business & Tally I 2. Entrepreneurship I 3. Salesmanship I 4. Office Management I 5. UGC Vocational	
II Credits 21	1. Financial Accounting – II 2. Fundamentals of Statistics–II 3. Business Communication–II 4. Business Economics – II	1. English Communication  2. SL	-	Elective Paper [Any one] 1. Computer for Business & Tally II 2. Entrepreneurship II 3. Salesmanship II 4. Office Management II	
III Credits 26	1. Corporate Accounting – I 2. Corporate Law – I 3. Principles of Business Management – I 4. Cost Accounting – I 5. Income Tax I	1. English Communication  2. SL	SEC-I	1. Banking & Finance 2. Indirect Tax 3. Disaster Management 4. Transportation 5. UGC Vocational	
IV Credits 26	1. Corporate Accounting – II 2. Corporate Law – II 3. Principles of Business Management – II 4. Cost Accounting – II 5. Income Tax II	1. English Communication  2. SL	SEC-II	1. Banking & Finance 2. Indirect Tax 3. Di Management 4. Transportation 5. UGC Vocational	
V Credits 23	1. Advanced Accounting & Auditing – I 2. Management Accounting – I 3. Economic Development & Planning in India – I 4. Business Regulatory Frame Work – I		SEC-III	DSE A-I DSE B-I DSE C-I	
VI Credits 23	1. Advanced Accounting & Auditing – II 2. Management Accounting–II 3. Economic Development & Planning in India – II 4. Business Regulatory Frame Work – II		SEC-IV	DSE A-II DSE B-II DSE C-II	
<b>Total Credits 140</b>	<b>No. Credits: 78</b>	<b>No. Credits: 24</b>	<b>No. Credits: 08</b>	<b>No. Credits: 30</b>	<b>No. Credits:</b>

### Scheme of B.Com. Programme under CBCS

Semester	Course Opted	Credits	Course Name	Credits	Total Credits
<b>I</b>	1. Financial Accounting – I	3	1. English – I	3	
	2. Fundamentals of Statistics & Maths-I	3	Communication Soft Skill	3	
	3. Business Communication – I	3	2. Second Language – I		
	4. Business Economics – I	3			
	5. Elective Paper [Any one]	3			
	1. Computer for Business & Tally I				
	2. Entrepreneurship I				
	3. Salesmanship I				
	4. Office Management I				
	<b>Total</b>	<b>15</b>		<b>6</b>	<b>21</b>
<b>II</b>	1. Financial Accounting – II	3	1. English – II	3	
	2. Fundamentals of Statistics & Maths-II	3	Communication Soft Skill	3	
	3. Business Communication – II	3	2. Second Language – II		
	4. Business Economics – II	3			
	5. Elective Paper [Any one]	3			
	1. Computer for Business & Tally II				
	2. Entrepreneurship II				
	3. Salesmanship II				
	4. Office Management II				
	<b>Total</b>	<b>15</b>		<b>6</b>	<b>21</b>
<b>III</b>	1. Corporate Accounting – I	3	1. English – I	3	
	2. Corporate Law – I	3	Communication Soft Skill	3	
	3. Principles of Business Management-I	3	2. Second Language – I		3
	4. Cost Accounting – I	3	3. Practical of Corporate Law & Cost Accounting	2	
	5. Banking & Finance I	3			
	6. Income Tax – I	3			
	<b>Total</b>	<b>18</b>		<b>8</b>	<b>26</b>
<b>IV</b>	1. Corporate Accounting – II	3	1. English – II	3	
	2. Corporate Law – II	3	Communication Soft Skill	3	
	3. Principles of Business Management-II	3	2. Second Language – II		3
	4. Cost Accounting – II	3	3. Practical of Corporate Law & Cost Accounting	2	
	5. Banking & Finance II	3			
	6. Income Tax – II	3			
	<b>Total</b>	<b>18</b>		<b>8</b>	<b>26</b>

Semester	Course Opted	Credits	Course Name	Credits	Total Credits
<b>V</b>	1. Advanced Accounting & Auditing-I 2. Management Accounting – I 3. Economic Development & Planning in India – I 4. Business Regulatory Frame Work-I 5. A. Taxation 1. Income Tax Law & Practice – I 2. Vat & Service Tax – I 3. Training <b>Or</b> B. Banking & Insurance 1. E-Banking & Accounting – I 2. E-Insurance & Accounting – I 3. Training	3 3 3 3 3 3 3 3	SEC III	<b>2</b>	
	<b>Total</b>	<b>21</b>			
<b>VI</b>	1. Advanced Accounting & Auditing-II 2. Management Accounting – II 3. Economic Development & Planning in India – II 4. Business Regulatory Frame Work-II 5. A. Taxation 1. Income Tax Law & Practice – II 2. Vat & Service Tax – II 3. Project Work <b>Or</b> B. Banking & Insurance 1. E-Banking & Accounting – II 2. E-Insurance & Accounting – II 3. Project Work	3 3 3 3 3 3 3 3	SEC IV	<b>2</b>	
	<b>Total</b>	<b>21</b>			
<b>Total</b>		<b>21</b>		<b>2</b>	<b>23</b>
<b>Total</b>					<b>140</b>

**Scheme of B.Com. Programme under CBCS Pattern**

<b>Semester</b>	<b>Course Opted</b>	<b>Course Name</b>	<b>Credits</b>
<b>I</b>	Ability enhancement compulsory course - I	1. English – I	03
		Communication Soft Skill	03
	Core Course A-I	Section A & B	6
	Core Course B-I	Section A & B	6
	Core Course CE-I	Section one	3
			21
	<b>Total SEM I</b>		
<b>II</b>	Ability enhancement compulsory course - II	1. English – I	
		Communication Soft Skill	
	Core Course A-II	Section A & B	6
	Core Course B-II	Section A & B	6
	Core Course CE-II	Section one	3
	<b>Total SEM II</b>		<b>21</b>
	<b>Total Sem I &amp; II</b>		<b>42</b>
<b>Semester III</b>	Ability enhancement compulsory course – III	1. English – I	3
		Communication Soft Skill	3
	Core Course A-III	Section A & B	6
	Core Course B-III	Section A & B	6
	Core Course CE-III	Section A & B	6
	Skill enhancement course-I	SEC-I	2
	<b>Total SEM III</b>		<b>26</b>
<b>IV</b>	Ability enhancement compulsory course-IV	1. English – I	3
		Communication Soft Skill	3
	Core Course A-IV	Section A & B	6
	Core Course B-IV	Section A & B	6
	Core Course CE-IV	Section A & B	6
	Skill enhancement course-II	SEC-I	2
	<b>Total SEM IV</b>		<b>26</b>
	<b>Total Sem III &amp; IV</b>		<b>52</b>

<b>Semester</b>	<b>Course Opted</b>	<b>Course Name</b>	<b>Credits</b>
<b>V</b>	Discipline specific Elective B-I	DSE B-I	6
	Discipline specific Elective C-I	DSE C-I	6
	Discipline specific Elective C-I	DSE C-I	6
	Generic Elective GE-A I	GE- A I	3
	Skill enhancement course IV	SEC-IV	2
	<b>Total SEM V</b>		<b>23</b>
<b>V</b>	Discipline specific Elective A-II	DSE A-II	6
	Discipline specific Elective B-II	DSE B-II	6
	Discipline specific Elective C-II	DSE C-II	6
	Generic Elective GE-A II	GE- A II	3
	Skill enhancement course V	SEC-V	2
	<b>Total SEM VI</b>		<b>23</b>
	<b>Total Sem V &amp; VI</b>		<b>46</b>
	<b>Total Course Credits</b>		<b>140</b>

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**B.COM. FIRST YEAR**  
**[CBCS PATTERN SYLLABUS] [2016-2017]**  
**Semester - I**

<b>Sr.No.</b>	<b>Subjects</b>	<b>Sem I</b>
1.	Financial Accounting	I
2.	Business Communication	I
3.	Business Economics	I
4.	Fundamentals Statistics & Maths	I
5.	Elective Paper <b>[Any One]</b>	
1.	Computer for Business & Tally	I
2.	Entrepreneurship	I
3.	Salesmanship	I
4.	Office Management	I

## **B.Com. I Year (Ist Semester)**

### **Paper No. : BC 1.1**

### **Financial Accounting I**

#### **Learning Objectives :**

To develop conceptual understanding of fundamentals of financial accounting system and to impart skills in accounting for various kinds of business transactions.

#### **Unit 1 Introduction**

Meaning of Book Keeping and Accountancy, Accounting Concepts and Conventions. Types of Account and rules of Debit and credit, Journal, Ledger and Trial Balance, Revenue expenses and incomes, capital income and expenditure.

#### **Unit 2 Subsidiary Books**

Nature, meaning & need of maintaining subsidiary books with five problems consisting entries to be recorded in all subsidiary books. (Purchase books, Sales books, Purchase Return Books, Sales Return Books, Simple Cash books)

#### **Unit 3 Rectification of Errors**

Meaning, need, procedure of rectification of errors, types of Rectification of errors. Errors before preparing trial balance, errors after preparing trial balance and after preparing final Accounts and their rectification.

#### **Unit 4 Final Accounts**

Meaning & Significance of final Accounts, preparation of Trading Account, profit & loss Account & Balance Sheet of sole trading concern with adjustments.

#### **References :**

1. Financial Accounting - P. C. Tulsian
2. Financial Accounting - Prof. Kishor Nikam, Mr. Santosh Bhangé.
3. Financial Accounting - Prof. Y. R. Thorat, Dr. N. M. Nare, Dr. D. B. Bharti, Prof. B. L. Jagtap.
4. Financial Accounting - M. G. Patkar
5. Advances Accounting – Dr. Shukla & Dr Gerewal
6. Modern Accountancy Volume – A Mukharjee M. Hanif



## **B.Com. I Year (Ist Semester)**

### **Paper No. : BC 1.2 BUSINESS COMMUNICATION - I**

#### **Course Objectives**

- i) To Develop Communication Skills of Students
- ii) To help in personality development
- iii) To improve speaking, learning, and interview skills of students.

#### **Unit: I Introduction to Business Communication**

Introduction, Definitions, Basic forms of communication process. Effective communication. Development of positive personal attitudes. SWOT analysis.

#### **Unit: II Corporate communication**

Formal and Informal communication network. Barriers of communication. Improving communication. Group discussion, Seminar, Mock interview.

#### **Unit: III Principles of Effective Communication**

#### **Unit: IV Writing Skills**

Drafting of business letters, : Sales letter, office memorandum, Memo formats, Applications for Job, Enquiry letter, Request letter, Report writing.

#### **Unit: V Communication Skills**

Listening Skill: Principles of Effective listening, factors affecting listening skills. Interviewing Skills - Appearing an interview, conducting interviews. Speaking skills - Principles of effective speaking.

#### **Reference Books**

1. Business Communication – D.D.Singhal – Ramesh Book Depo. Jaipur
2. Business Communication – Varinder Kumar- Kalyani Publication Ludhiyana
3. Communication Skill- DR P L Pardeshi –Nirali Publication Pune
4. Essential of Business Communication – Rajendrapal – sultan chand & son New Delhi.

## B.Com. I Year ( Ist Semester)

### Paper No. B.C 1.3

#### Business Economics - I

#### Course Objective

The objective of this course is to acquaint the students with the business economic principles as are applicable in business.

#### Unit 1. Introduction

Meaning, definition, characteristics, significance and scope of business economics, objective of a business *firm*, Concept of Macro and Micro economics.

#### Unit 2. Elasticity of Demand

Concept, Measurement and determinants of elasticity of demand. Price elasticity, income elasticity and cross elasticity. Importance of elasticity of demand.

#### Unit 3. Production Function

Concept of production function, Law of variable proportions, laws of returns to scale, internal and external economies and diseconomies. Of scale , Iso-cost & Iso-quant curve, least cost input.

#### Unit 4 Theory of Cost

Different cost concepts : opportunity cost, real cost, money cost, explicit and implicit cost, short run cost curves, fixed cost, variable cost and total cost, Average Fixed cost, Average variable cost, Average Total cost, and Marginal cost, long run cost curves.

#### References:

- 1) Ahuja H.E. Business Economics ; S.Chund and Co.New Delhi. Koustsoyianni ; A Modern Micro Economics : Macmillan New Delhi.
- 2) D.M. Mithani, G.K.Murthy; Fundamentals of Business Economics. Himalaya Publishing House, New Delhi.
- 3) G.N.Zambre : Business Economics : Pimplapure Publishers Nagpur.
- 4) V.G.Mankar : Business Economics. Himalaya Publishing house, Bombay, Delhi. Nagpur.
- 5) जी.एन. झांबरे, डॉ.मेघे,व्यावसायिक अर्थशास्त्र पिंपळापुरे अॅन्ड कं. पब्लीशर्स नागपूर

## **B.Com. I Year (Ist Semester)**

### **Paper No. : BC 1.4 Fundamental of Statistics & Maths - I**

#### **Course Objective:**

The objective of this course is to provide fundamental basic knowledge of statistics techniques as applicable to business.

#### **Unit 1 Introduction to Statistics**

- 1 Meaning of Statistics
- 2 Scope of Statistics in industry, economics and management.
- 3 Meaning of Primary and secondary data.
- 4 Qualitative and quantitative data, discrete and continuous variables, frequency and frequency distribution.

#### **Unit 2 Measures of Central Tendency (Averages)**

- 1 Meaning & Concepts of central tendency.
- 2 **Arithmetic Means** : Definition, Properties of Arithmetic Means, Combined Mean.
- 3 **Positional Averages** : Median & Mode Partition Values.
- 4 Empirical relation between Mean, Median & Mode.
- 5 Merits & Demerits of Mean, Median & Mode.
- 6 Numerical Problems.

#### **Unit 3 Measures of Dispersion**

- 1 Meaning & concepts of Dispersion.
- 2 Range - Meaning, definition, coefficient of Range.
- 3 Quartiles Deviation, Meaning, definition, coefficient of Quartile Deviation
- 4 Mean Deviation - Meaning, definition of Mean Deviation (about mean, median), Co-efficient of Mean Deviation
- 5 Standard Deviation and Variance - Meaning, Definition, Coefficient of Standard Deviation Combined Standard Deviation for two groups.
- 6 Coefficient of Variance (C. V.) - Meaning & definition.
- 7 Merits & Demerits of QD, MD & SD.
- 8 Numerical Examples.

**Unit 4 Co-relation Analysis (Two Variables Only)**

- 1 Meaning, Concepts, definition & types of co-relation.
- 2 Computation of  $r$  for ungrouped data, Computation of Co-relation.
- 3 Numerical Problems.

**Unit 5 Regression Analysis (Two Variables only)**

- 1 Meaning & Concepts of Regression - Lines of Regression.
- 2 Relation between correlation coefficient & regression coefficient.
- 3 Numerical Problems

**References :**

1. Statistical Methods - S. C. Gupta
2. Fundamentals of Statistics - S. D. Gupta
3. Statistics (Theory, Methods & Applications) - Sanehti & Kepur.
4. Business Statistics - S. S. Desai
5. Business Statistics - G, V. Kibhojkar

## **B.Com. I Year (I Semester)**

### **Paper No. B.C. 1.5**

#### **Computer for Business & Tally I**

##### **Course Objective**

Objective of this course is to provide computer techniques applied in solving business problems.

##### **Unit 1 Introduction to Computer:**

Meaning, Definition, Importance, features & functions of Computer; Components of Computer; Types of Computer; Hardware and Software, Input & Output Devices, Role of Computers in Business.

##### **Unit 2 Computer Memory & Languages:**

- **Introduction, Meaning & Types of Computer Memory** – Primary and Secondary Memories;
- **Types of Storage Devices:** Auxiliary storage, Tapes, Floppy disks, Hard Disks, Compact Disk, Pen device (USB).
- **Computer Languages:** Introduction, Meaning, Types of Computer Languages, Advantages & Limitations.

##### **Unit 3 Number System:**

Introduction, Types of Number System - Decimal, Binary, Octal, and Hexadecimal (Simple numerical problems of conversion of number from one number system to another are to be covered)

##### **Unit 4 Computer Based Business Applications:**

Operating System Window, Word processing - MS-Word, MS-Excel, work with MS-Word & MS-Excel, formatting document, Text designing, Column. Tables & Graphs.

##### **Unit 5 Computer Networking (Internet)**

Introduction, Importance of Internet, Internet & WWW, Internet & E-mail, Internet & E-Commerce, Social networking, Advantages & Disadvantages of Social Networking for Business.

##### **Reference Books:**

1. **Chefan Shrivastava** - Fundamentals of Information Technology -Kalyani Publishers, New Delhi.
2. **Dr. Jitendm Ahirrao** - Information Technology - Kailash Publications, Aurangabad.
3. **Kapur V.K.** - Computers & Information Technology - Sultan Chand & Sons, New Delhi.
4. **S.K. Srinivasa Vallabhan** - Computer Applications in Business -Sultan Chand & Sons, New Delhi.
5. **V. Rajaraman** - Fundamentals of Computers - Prentice Hall of India, New Delhi.

**B.Com. I Year (I Semester)**  
**Paper No. B.C. 1.5**  
**Entrepreneurship - I**

[The main learning objective of the course is to provide Entrepreneurial ability and skill to the students]

**Unit I Entrepreneur**

Definitions, characteristics, functions, types of Entrepreneurs, traits for Entrepreneur, Entrepreneur v/s manager, Entrepreneur and economic development.

**Unit II Entrepreneurship**

Meaning, Definitions, characteristics, nature of Entrepreneurship, classification, importance and benefits, factors stimulating Entrepreneurship, Entrepreneur v/s Entrepreneurship, environment for Entrepreneurship, obstacles inhibiting Entrepreneurship.

**Unit III Entrepreneurship development in India**

Historical background of Entrepreneurship development, Entrepreneurship development programme [EDP] objectives, process of EDP, phases of EDP, Institute for Entrepreneurship development, Maharashtra centre for Entrepreneurship development [ MCED]

**Unit IV Women Entrepreneurs**

Concept of women Entrepreneur, factors influencing women Entrepreneurs, types of women Entrepreneurs, women Entrepreneurs in India, support and assistance, problems, remedial measures.

**Reference Books:**

- 1] Entrepreneurship development, E gordan and K Natarajan, Himalaya Publishing house, Mumbai
- 2] Fundamentals of entrepreneurship, G.S. Sudha, Ramesh Book depo. Jaipur
- 3] उद्योजकता विकास संकल्पना आणि व्यवहार, डॉ. प्रभाकर देशमुख, पिंपळापुरे अण्ड पब्लिशर्स, नागपूर
- 4] Entrepreneurship development programme and practices, saini J.S. Deep and Deep publications, New Delhi
- 5] entrepreneurial development concept and practices, sarwate Dilip M, Everest publishing house, Pune 1996.

## **B.Com. I Year (I Semester)**

### **Paper No. B.C. 1.5**

#### **Salesmanship –I**

Learning Objectives: This Course is designed to help Students to Learn Qualities and Functions of Salesmanship in a Changing Global Scenario

**Unit I: Salesman and Salesmanship:**

Meaning, Definition and Importance of Salesmanship, Types of Salesman, Qualities of Good Salesman.

**Unit II: Personal Selling and Salesmanship:**

Meaning, Nature and Importance of Personal Selling, Personal Selling V/s Salesmanship, objectives of Personal Selling, Process of Personal Selling, Types of Personal Selling.

**Unit III: Consumer Behaviour and Salesmanship:**

Nature of Consumer Behaviour, *Types of Customers*, Buying Motives, Consumers Buying Process, Customer Relationship Management (CRM).

**Unit IV: Sales Presentation:**

Principles of Sale Presentation, Sales Presentation Skills, Theories of Selling-"A1DAS" Theory of Selling, "Right Set of Circumstances" Theory of Selling, "Buying Formula" Theory of Selling. "Behavioural Equation" Theory of Selling.

**References:**

1. D.C. Kapoor- Marketing and Sales Management - S.Chand Publication.
2. Vinod N. Patel & Girish K. Rana - Dynamic Techniques of Sales Management - Oxford Book Company Jaipur.
3. Richard R. Still, Norman A.P. Govoni & Edward W. Cundiff - Sales Management – Prentice Hall of India Pvt Ltd. New Delhi.

**B.Com. I Year (I Semester)**  
**Paper No. B.C. 1.5**  
**Office Management - I**

**Objectives:**

- 1) To familiarize students about concept and Importance of office management, office accommodation and layout
- 2) To make student aware about office environment and record administration
- 3) To provide Information about office communication, office supervision and personal management
- 4) To give students Idea about office report and law to minimize cost in office management

**Unit I: Office Management and Office Accommodation & Layout:**  
Definition, functions of OM,

**Unit II: Office Environment :**  
Office lighting, ventilation. Interior decoration. Security, Purpose of record administration. Principles of record administration, Filing System.

**Unit III: Office Communication :**  
Process of office communication. Importance, Barriers, Types of office communication.

**Unit IV: Office Supervision and Personal Management :**  
functions, Recruitment of personnel. Job description. Sources of recruitment. Job evaluation, Training of employees. Employee welfare. Office supervision. Features, Effective supervision. Supervisor and Ms responsibilities.

**Unit V: Office report and Office Cost deduction and savings :** Meaning of office report, Types, Qualities of a report, Guiding principles. Forms of report, Presentation of report. Meaning of cost reduction. Types of wasteful expenditure. Technique of coat reduction, Budgetary control, Cost contra.

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**B.COM. FIRST YEAR**  
**[CBCS PATTERN SYLLABUS] [2016-2017]**  
**Semester- II**

<b>Sr.No.</b>	<b>Subjects</b>	<b>Sem II</b>
1	Financial Accounting	II
2	Business Communication	II
3	Business Economics	II
4	Fundamental of Statistics & Maths	II
5	Elective Paper <b>[Any One]</b>	
1	Computer for Business & Tally	II
2	Entrepreneurship	II
3	Salesmanship	II
4	Office Management	II

**B.Com. I Year (II Semester)**

**Paper No. : BC 2.1**

**Financial Accounting II**

**Course Objective :**

To impart skills in accounting for various kinds of business transactions.

**Unit 1      Accounting for Consignment**

Meaning & features of consignment, difference between consignment & sale, types of commission, (Performa), Invoice, invoice price and loading, account sales, valuation of unsold stock, Journal entries and problems.

**Unit 2      Hire Purchase System**

Meaning & features, legal provisions of Hire Purchase Act, Journal entries in the books of Vendee and Vendor, preparation of various accounts in the ledger in the books of hire purchaser and seller and problems.

**Unit 3      Accounts of Co-operative Societies**

Meaning & types of co-operative societies, legal provisions of Maharashtra Co-op Society Act 1960, Consumer's Society & Credit Society, day-to-day accounts, statements of receipts and payments, profit & loss accounts, balance sheet and problems.

**Unit 4      Insurance Claims**

Meaning and types, calculation of claims under loss of stock policy and loss of profit policy only, Application of Average Clauses and problems.

**References :**

1. A New Approach to Accountancy - Prof. H. R. Kotalwar, Discovery Publishers, Latur.
2. Advanced Accountancy - M. G. Patkar, Dr. C. M, Joshi, Phadke Prakashan Kolhapur.
3. Advanced Accountancy - R. L. Gupta & M. Radhaswamy, Sultan Chand & Sons, New Delhi.
4. Advanced Accountancy - Dr. S. N. Maheshwari, Dr. S. K. Maheshwari, Sultan Chand & Sons, New Delhi.
5. Advanced Accountancy – Dr. M.C. Shukla & Dr. Gerewal
6. Modern Accountancy Volume – A Mukharjee M. Hanif

**B.Com. I year (IInd Semester)**

**Paper No. 2.2**  
**Business Communication – II**

**Course objectives**

- i) To Develop Communication Skills of Students
- ii) To help in personality development
- iii) To improve speaking, learning, and interview skills of students.

**Unit I Application for employment**

Contents of application for the employment points to be considered while drafting an application, types of application, The write resume Application on prescribed format, Application format, personal record sheet.

**Unit II Effective oral communication**

Principles of effective oral communication speech preparation, Guidelines of effective speech, The art of presentation, the essential features of an interview. Distinction between written and oral communication.

**Unit III Standard English in Business Writing**

Nature of Language, Words of Meaning, Language Convention, Grammatical Correction, common errors in business writing, sentence & paragraph, Effective Business writing.

**Unit IV Modern Tele Communication**

Tele conferencing, E-mailing, Faxes, Tele communication, Mobile Phone Conversation, Video conferencing.

**Reference Books**

1. Business Communication – D.D.Singhal – Ramesh Book Depo. Jaipur
2. Business Communication – Varinder Kumar- Kalyani Publication Ludhiyana
3. Communication Skill- DR P L Pardeshi –Nirali Publication Pune
4. Essential of Business Communication – Rajendrapal – sultan chand & son New Delhi

## **B.Com. I Year (II Semester)**

### **Paper No. B.C.2.3**

#### **Business Economics - II**

##### **Learning Objective:**

The objective of this course is to acquaint the students with the market structures and theory of distribution are as applicable in business.

##### **Unit 1 Perfect Competition**

Definition, characteristics of perfect competition, pure v/s perfect competition, equilibrium of firm industry, price and output determination.

##### **Unit 2 Monopoly**

Meaning, definition, characteristics of monopoly, price discrimination, favorable, circumstances to price discrimination.

##### **Unit 3 Monopolistic Competition**

Meaning and characteristics of monopolistic competition, product differentiation, price and output determination under monopolistic Competition equilibrium of firm.

##### **Unit 4 Theory of Distribution**

**a) Rent :** Rent concept, Ricardian Theory and Modern Theory of rent, quasi rent, difference between rent and quasi rent.

**b) Wages:** Concept of wages, marginal productivity theory and modern theory of wages.

**c) Interest;** Interest concept, loanable funds theory and liquidity preference theory of interest.

**d) Profit:** Nature and concept, Gross profit and Net profit, uncertainty bearing theory and innovation theory of profit.

##### **Recommended Books:**

- 1) Ahuja H.L.: Business Economics; S. Chand and Co. New Delhi.
- 2) D.M. Mithani, O.K. Murthy: Fundamentals of Business Economic Himalaya Publishing House, New Delhi.
- 3) G.N. Zambre : Business Economics: Pimplapure publishers Nagpur.
- 4) V.G. Mankar : Business Economics. Himalaya Publishing house, Bombay, Delhi, Nagpur.
- 5) जी.एन. झांबरे, डॉ.मेघे,व्यावसायिक अर्थशास्त्र पिंपळापुरे अॅन्ड कं. पब्लिशर्स नागपूर

## **B.Com. I Year (II Semester)**

### **Paper No. BC 2.4**

#### **Fundamental of Statistics & Maths - II**

##### **Course Objective**

Objective of this course is to provide foundation of quantitative techniques applied in solving business problems.

##### **Unit 1      **Determinants & Matrices:****

Definition of a Determinant, Determinant of a square, Matrix, Determinants of order two and three, definition of matrix, Types of Matrices, Addition & Subtraction of Matrices, Multiplication of Matrices, Numerical Problems.

##### **Unit 2      **Permutations & Combinations****

Permutation of different things, Permutation of things not all different, restricted combination of things not all different.

##### **Unit 3      **Probability****

Introduction, trial, sample space, events, classical definition of Probability, Addition and Multiplication laws of Probability (without proof), simple problems on addition and multiplication of probability.

##### **Unit 4      Simple & Compound Interest, Commission, Brokerage, Discount, Numerical Problems.**

##### **Unit 5      **Index Numbers****

Need & meaning of Index Numbers, Problems involved, in Instruction of index numbers, Price & Quality index numbers (Unweighted), Laspeyre's, Paasche's and Fisher's Index Numbers, Numerical Examples.

##### **References:**

1. Business Mathematics - V. K. Kapoor (S. Chand & Sons)
2. Business Mathematics - Bari
3. Fundamentals of Statistics - S. C. Gupta
4. Statistical Methods - S. D. Gupta

**B.Com. I Year (II Semester)**

**Paper No. BC 2.5**

**Computer for Business & Tally II**

**Part A**

- 1) Basic Accounting
- 2) Business organization
- 3) Accounting on computer
- 4) Tally Fundamental
- 5) Features of Tally
- 6) Processing transaction in Tally
- 7) Generating and printing of accounting report
- 8) Tally vouchers and types of vouchers

**PART-B**

- 1) Introduction to Trading Accounting
- 2) Purchases and sales
- 3) Getting Functional with Tally
- 4) Display and Report
- 5) Tally Audit

**Note:**

- 1) For this paper every college has essential the computer lab for practical.
- 2) Every five student must have one computer system.
- 3) Practical batch will be for 20 students.
- 4) Practical marks will be 10 out of 50 marks

**Reference Books :**

1. V. Rajaraman (PHI) Fundamentals of computer- Prentice Hall of India Pvt Ltd Delhi.
2. Sander D. Megraw Hill- Computer Concepts and Application
3. Introduction of Computer – Prof. Narayan Thorat – Vidhy Prakashan Nagpur
4. Computer and commerce – Roher Hunt & John Shelley – Prentic Hall of India
5. Computer Network – Andrew S.Tanen
6. Implementing Tally 9 – A K Nadhani – BPB Publication- New Delhi

## **B.Com. I Year (II Semester)**

### **Paper No. BC2.5**

### **Entrepreneurship - II**

The objective of the course is to make aware and to provide entrepreneurship ability and skills to the

#### **Unit I Theories of entrepreneurship development**

- Risk bearing theory of knight
- Innovation theory of Schumpeter
- Regional climate theory
- Entrepreneurial motivation theory institutional support to entrepreneurs-

#### **Unit II MSI in India**

Introduction Evolution of the concept of small scale industry, nature, importance, characteristics and objectives of SSI, policy support for SSI problems of SSI, remedial measures.

#### **Unit III Project Identification**

- Meaning and Definition
- Project classification, project life cycle,
- Project identification, information sources
- Information centres in India

#### **Unit IV Project Report**

- Meaning
- Components of project report
- Contents, importance
- Reasons for failure of project report
- Model project report

#### **Reference Books:**

- 1] Entrepreneurship development, E gordan and K Natarajan, Himalaya Publishing house, Mumbai
- 2] Fundamentals of entrepreneurship, G.S. Sudha, Ramesh Book depo. Jaipur
- 3] उद्योजकता विकास संकल्पना आणि व्यवहार, डॉ. प्रभाकर देशमुख, पिंपळापुरे अण्ड पब्लिशर्स, नागपूर
- ४] Entrepreneurship development programme and practices, sainsi J.S. Deep and Deep publications, New Delhi
- 5] entrepreneurial development concept and practices, sarwate Dilip M, Everest publishing house, Pune 1996.

**B.Com. I Year (II Semester)**

**Paper No. BC2.5**

**Salesmanship - II**

Learning Objectives: This Course is designed to help Students to Learn Qualities and Functions of Salesmanship in a Changing Global Scenario

**Unit I: Sales Promotion:**

Meaning of Sales Promotion, Methods of Sales Promotion -Personal Selling., Advertising, promotional *Mix* and Publicity

**Unit II: Sales Organisation:**

Setting up a Sales Organisation, Basic Types of sales Organisation Structure, Centralization V/s Decentralization in Sales Force Organisation.

**Unit III: Sales Forecasting and Budgeting:**

Sales Forecasting - Meaning and Scope, Methods of Forecasting, Budgeting -Sales Budget - as a Tool and Technique

**Unit IV: Sales Management:**

Meaning, Definition of Sales Management and Basic Elements / Functions of Sales Management - Planning, organising, Coordinating, Controlling and Motivating.

**Unit V: Sales Force Management:**

Recruitment, Selection, Training, Motivation. Compensation and Performance Appraisal of Sales Personnel

**References:**

1. D.C. Kapoor - Marketing and Sales Management - S.Chand Publication.
2. Vinod N. Patel & Girish K. Rana • Dynamic Techniques of Sales Management - Oxford Book Company Jaipur.
3. Richard R. Still, Norman A.P. Govoni & Edward W. Cundiff - Sales Management - Prentice Hall of India PVT LTD NEW Delhi.



**B.Com. I Year (II Semester)**  
**Paper No. BC2.5**  
**Office Management – II**

**Objectives:**

1. To make Students Aware about Group Insurance
2. To familiarize Students about Online Office Activities
3. To Impart the Knowledge of Office Records & Filing Systems among the Students.
4. To enhance the knowledge about Statistical Practices among the Students.

**UNIT – I GROUP INSURANCE**

Group Life Insurance, Group Annuities, Franchise Life Insurance, Group Insurance In India, ESI Act [Employees' State Insurance Act]

**UNIT - II ONLINE OFFICE**

Office System, Electronic Data Processing, Word Processing, Letters, Memos And Reports, Mail & Information Distribution, Recruitment Processing.

**UNIT – III OFFICE RECORDS AND FILING MANAGEMENT**

Office Records- Principles Of Records Keeping, Kinds Of Records, Filing- Definition Of Filing, Essentials Of An Ideal Filing System, New Methods Of Filing.

**UNIT – IV STATISTICAL DATA**

Need For Statistical Data In The Office, Sources Of Data, Limitation Of Data, Methods Of Collecting Data, Tabulation Of Data, Presentation Of Data.

**Recommended Books:-**

1. 'Office Organisation & Management', By S.P. Arora, Vikas Publishing House Pvt. Ltd. New Delhi.
2. 'Office Management', By R.K. Chopda, Himalaya Publishing House, Mumbai.
3. 'Office Organisation and Management', By M.E. Thukaram Rao, Atlantic Publishers and Distributors, New Delhi.
4. 'Office Management and Control' By George R. Terry and John J. Stallard, Richard D. Irwin, INC., Homewood, Illinois, D.B. Taraporevala Sons & Co.Pvt. Ltd. 210, Dr Dadabhai Navroji Road, Mumbai 400 001
5. 'Office Management' Singh, Batra and Kalra, Kalyani Publishers, New Delhi.
6. 'Office Management and Commercial Correspondence' By R.C. Bhatiya, Sterling Publishers Pvt. Ltd. New Delhi.

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