

Faculty of Commerce
Restructured B.Com. First Year
(First Semester) Syllabus

w.e.f. Academic year-2013-2014

Syllabus of B.Com I Year - (I Semester)

Title & Paper No.

BC 1.1 Financial Accounting I

BC 1.2 Fundamentals of Statistics

BC 1.3 Business Communication

BC 1.4 Business Economics – I

BC 1.5 Computer For Business

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 Bank Reconciliation Statement

Meaning, importance & need, causes of Statement of difference between cash book balance and pass book balance. Preparation of all types of BRS for Sole Trading.

Unit 5 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 Bhange.
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 Fundamentals of Statistics

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 (Ist Semester)

Paper No. : BC 1.3 BUSINESS COMMUNICATION

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
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 1.4

Business Economics

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, व्यवसायिक अर्थशास्त्र पिंपळापुरे अँड कं. पब्लिशर्स नागपूर
- ६) के.एच. ठक्कर सुक्ष्म अर्थशास्त्र फडके प्रकाशन कोल्हापुर

B.com I Year (I Semester)

Paper No. B.C. 1.5

Computer for Business.

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. Chetan Shrivastava** - Fundamentals of Information Technology -Kalyani Publishers, New Delhi.
- 2. Dr. Jitendra 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.

Faculty of Commerce
Restructured B.Com. First Year
(Second Semester) Syllabus

w.e.f. Academic year-2013-2014

Syllabus of B.Com I Year - (II Semester)

Title & Paper No.

BC 2.1 Financial Accounting II

BC 2.2 Business Mathematics & Statistics

BC 2.3 Business Communication - II

BC 2.4 Business Economics – II

BC 2.5 Tally

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.

Unit 5 Accounts of Professional Firms Accounts of Chartered Accountant, Lawyer and Doctors.

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 (II Semester)

Paper No. : BC 2.2 Business Mathematics & Statistics

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 (IInd Semester)

Paper No 2.3

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.2.4

Business Economics

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, व्यवसायिक अर्थशास्त्र पिंपळापुरे अँड कं. पब्लिशर्स नागपूर

६) के.एच. ठक्कर सुक्ष्म अर्थशास्त्र फडके प्रकाशन कोल्हापुर

B.com I Year (II Semester)

Paper No.BC2.5

Tally

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.