



॥ सा विद्या या विमुक्तये ॥

# स्वामी रामानंद तीर्थ मराठवाडा विद्यापीठ, नांदेड

'ज्ञानतीर्थ', विष्णुपुरी, नांदेड - ४३१ ६०६ (महाराष्ट्र राज्य) भारत

**SWAMI RAMANAND TEERTH MARATHWADA UNIVERSITY, NANDED**

'Dnyanteerth', Vishnupuri, Nanded - 431 606 (Maharashtra State) INDIA

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

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प्रस्तुत विद्यापीठाच्या अंतर्गत संलग्नित महाविद्यालयातील वाणिज्य व व्यवस्थापन विद्याशाखेतील B. Com. (Management & Entrepreneurship) I year चा अभ्यासक्रम लागू करण्याबाबत.

## परिपत्रक

या परिपत्रकान्वये सर्व संबंधितांना कळविण्यात येते की, दिनांक ०९.०९.२०२१ रोजीच्या वाणिज्य व व्यवस्थापन विद्याशाखेच्या शिफारसी प्रमाणे व दिनांक २१ सप्टेंबर २०२१ रोजीच्या संपन्न झालेल्या ५२ व्या मा. विद्या परिषद बैठकीतील ऐनवेळचा विषय क्र. ०२/५२-२०२१ च्या ठरावानुसार प्रस्तुत विद्यापीठाच्या वाणिज्य व व्यवस्थापन विद्याशाखेतील **B. Com. (Management and Entrepreneurship) I Year** चा C.B.C.S. Pattern नुसारचा अभ्यासक्रम शैक्षणिक वर्ष २०२१-२२ पासून लागू येत आहे.

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

'ज्ञानतीर्थ' परिसर,  
विष्णुपुरी, नांदेड - ४३१ ६०६.  
जा.क्र.: शैक्षणिक-०१/परिपत्रक/पदवी/वाणिज्य व व्यवस्थापन  
अभ्यासक्रम/२०२१-२२/१६३  
दिनांक : ११.१०.२०२१.



स्वाक्षरित/-  
**सहा कुलसचिव**  
शैक्षणिक (१-अभ्यासमंडळ विभाग)

प्रत माहिती व पुढील कार्यवाहीस्तव :

- १) मा. अधिष्ठाता, वाणिज्य व व्यवस्थापन विद्याशाखा, प्रस्तुत विद्यापीठ.
- २) मा. सहयोगी अधिष्ठाता, वाणिज्य व व्यवस्थापन विद्याशाखा, प्रस्तुत विद्यापीठ.
- ३) मा. संचालक, परीक्षा व मूल्यमापन मंडळ, प्रस्तुत विद्यापीठ.
- ४) अधिष्ठाता, वाणिज्य व व्यवस्थापन परीक्षा विभाग प्रस्तुत विद्यापीठ.
- ५) मा. प्राचार्य, दयानंद वाणिज्य महाविद्यालय, लातूर.
- ६) सिस्टम एक्सपर्ट, शैक्षणिक विभाग, प्रस्तुत विद्यापीठ यांना देवून कळविण्यात येते की, सदरील परिपत्रक विद्यापीठाच्या संकेत स्थळावर प्रकाशित करावे.



# **Swami Ramanand Teerth Marathwada University, Nanded**

## **Bachelor of Commerce (B.Com.) Management & Entrepreneurship**

B.Com. (Management & Entrepreneurship) First Year  
(Sem.I & II)

Choice Based Credit System (CBCS Pattern)

Under the Faculty of Commerce & Management

### **PROGRAM STRUCTURE**

(with effect from Academic Year 2021-22)



**SWAMI RAMANAND TEERTH MARATHWADA UNIVERSITY**  
**Vishnupuri, Nanded - 431606**

B.Com. First Year (Management and Entrepreneurship) (Semester I)

**Choice Based Credit System (C.B.C.S) Syllabus**

w.e.f. 2021-22

Paper No.	Name of the Paper	Lecture/Week	Total Periods	Continuous Assessment (CA)	End Of Semester Exam (ESE)	Total Marks	Total Credit
<b>Ability Enhancement Course</b>							
	English Communication-I	4	54	25	75	100	4
BC-ME-1.1	Fundamentals of Entrepreneurship	4	54	25	75	100	4
<b>Core Subjects</b>							
BC-ME-1.2	Business Financial Accounting	4	54	25	75	100	4
BC-ME-1.3	Statistics	4	54	25	75	100	4
BC-ME-1.4	Fundamentals of Economics	4	54	25	75	100	4
BC-ME-1.5	Principles of Management	4	54	25	75	100	4
<b>Elective (Opt Any One)</b>							
BC-ME-1.6A	Modern Business Communication	4	54	25	75	100	4
BC-ME-1.6B	Fundamentals of Salesmanship	4	54	25	75	100	4

**Note: English Communication-I will be applicable as per regular syllabus of B.A./B.Com./B.Sc./B.S.W. (CBCS Pattern-Humanities)**

## **Examination Pattern**

### **Continuous Assessment**

#### **Core and Elective Subjects**

1. Two Class Test of 10 Marks Each
2. Assignment/Tutorial/Seminar Presentation for 5 Marks in the particular Subject

### **End of Semester Exam (ESE)**

#### **1. Core and Elective Subjects (ESE)-75 Marks**

1. Question No. 1 is Compulsory on any topic for 20 Marks
2. Question No. 2 to Question No. 4 alternative type Questions 15 Marks each
3. Question No. 5 will be short note any two out of Four for 10 Marks

**B. Com. First Year (Management & Entrepreneurship)  
Semester I Syllabus (CBCS Pattern)  
(w.e.f. 2021-22)**

**BC- ME-1.1 Fundamentals of Entrepreneurship**

No. of lectures	54
End of Semester (University Exam)	75 Marks
Continuous Assessment(CA)Internal	25 Marks
Total	100 Marks
Total Credit	04

**Objectives**

- 1) To provide students basic knowledge of Entrepreneurship
- 2) To equip students with basic and fundamental knowledge of Entrepreneurship so as to achieve excellence in the field of Entrepreneurship.

**Unit I: Introduction**

**Lectures 10**

Introduction, Meaning & Definition, Characteristics, Functions, Types of Entrepreneurs, Entrepreneur v/s Manager.

**Unit II: Theories of Entrepreneurship Development**

**Lectures 11**

Risk Bearing Theory of Knight, Innovation Theory of Schumpeter, Regional Climate Theory, Entrepreneurial Motivation Theory

**Unit III: Women Entrepreneurs**

**Lectures 11**

Concept of Women Entrepreneur, Factors influencing Women Entrepreneurs, Types of Women Entrepreneurs, Women Entrepreneurs in India, Support and Assistance, Problems, Remedial Measures.

**Unit IV: Social Entrepreneurship**

**Lectures 11**

Definition of Social Entrepreneurship, Social Entrepreneur, Identifying Social Entrepreneurship Opportunity, Creating a Social Business Model, Self-Help Group; Funding Social Ventures, Challenges for the Indian Social Enterprise Sector.

**Unit V: Government Initiatives for Business Development**

**Lectures 11**

Overview of Startup India; Stand Up India, Make-In-India, Atal Innovation Mission(AIM), Support to Training and Employment Programme for Women (STEP), Digital India, Pradhan Mantri Kaushal Vikas Yojana (PMKVY).

**Reference Books**

1. Fundamentals of Entrepreneurship by Sangram Keshari Mohanty
2. Fundamentals of Entrepreneurship by H. Nandan
3. Fundamentals of Entrepreneurship and Small Business Management by Vasant Desai
4. Fundamentals of Entrepreneurship by Sanjay Gupta
5. Fundamentals of Entrepreneurship by Dr. O.P. Gupta

**B.Com. First Year (Management & Entrepreneurship)**  
**Semester I Syllabus (CBCS Pattern)**  
(w.e.f. 2021-22)

**BC- ME-1.2 Business Financial Accounting**

No. of lectures	54
End of Semester (University Exam)	75 Marks
Continuous Assessment (CA)Internal	25 Marks
Total	100 Marks
Total Credit	04

**Aim of the course:**

1. To provide basic accounting knowledge as applicable to business and to form a background for higher learning in financial accounting.

**Course objectives:**

1. To enable the students to acquire knowledge in the basic principles and practices of financial accounting.
2. To equip the students to maintain various types of ledgers and to prepare final accounts.

**Unit I: Introduction to Basics of Accountancy**

**Lectures 10**

Meaning and scope of Accounting: definition of accounting, Branches of accounting, Accounting Standards in India, Concepts, Objectives, Types and rules of debit and credit Journal, Ledger, Numerical Problems on Journal and Ledger.

**Unit II: Subsidiary Books**

**Lectures 12**

Meaning, Needs & Importance of Subsidiary books, Advantages of maintaining subsidiary books, Types of Subsidiary Books: Cash Book, Purchase Book, Sales Book, Purchase Return Book, Sales Return Book, Bills Receivable Book, Bills Payable Books, Journal Proper, Practical problems on Cash Book, Purchase Book, Sales Book, Purchase Return Book, Sales Return Book.

**Unit III: Rectification of Errors**

**Lectures 11**

Meaning, Importance, Need of Rectification, Types of Errors – 1) Errors of Omission, 2) Errors of Commission, 3) Errors of Principles, 4) Compensating Errors, Practical problems

**Unit IV: Final Accounts of Profit-Making Concern**

**Lectures 11**

Meaning of Final Account, Trading Account, Profit and Loss Account, Balance Sheet, Adjustment Entries Numerical Problems on Final A/c of Sole Trader

**Unit V: Depreciation Accounting**

**Lectures 10**

Meaning, Fixed Installment Method, Reducing Balance Methods with adjustments, Annuity Method

**Recommended Books**

1. Financial Accounting: By P. C. Tulsian (Tata McGraw-Hill Publishing Co. Ltd. New Delhi)
2. Financial Accounting: By A.Mukharji & M.Hanif (Tata McGraw-Hill Publishing Co. Ltd. New Delhi)
3. Financial Accounting: By S.N. Maheshwari& S.K. Maheshwari (VikasPublishing House Pvt. Ltd)
4. Advanced Accounts: By M.C.Shukla & S.P. Grewal (S.Chand& Co. Ltd. New Delhi)
5. Advanced Accountancy: By S.P. Jain & K.N. Narang(Kalyani Publishers, New Delhi)
6. Advanced Accountancy: By R.L.Gupta& M. Radhaswamy (Sultan Chand& Sons, New Delhi)
7. New Approach to Accountancy. By H.R. Kotalwar
8. Financial Accounting: Dr. Shivprasad Dongre

**B. Com. First Year (Management & Entrepreneurship)**  
**Semester I Syllabus (CBCS Pattern)**  
(w.e.f. 2021-22)  
**BC- ME-1.3 Statistics**

No. of lectures	54
End of Semester (University Exam)	75 Marks
Continuous Assessment(CA)Internal	25 Marks
Total	100 Marks
Total Credit	04

**Learning Objective: -**

The objective of this course is to provide basic knowledge of statistics for Business

**Course Outcomes: -**

Student can understand the fundamental Concept of Statistics and its application for business

**Unit I:-Introduction to Statistics**

**Lectures: 08**

- Meaning & Definition of statistics
- Scope of statistics
- Limitations of statistics
- Meaning of Primary & Secondary Data
- Qualitative and quantitative data
- Frequency and frequency distribution

**Unit II: - Measures of Central Tendency**

**Lectures:10**

- Meaning and Concepts of Central Tendency.
- Arithmetic Means-Definition, properties arithmetic mean, Combine mean
- Geometric Mean
- Harmonic Mean
- Positional Averages – Median, Mode
- Quartiles, Deciles, Percentiles
- Merits and Demerits of Mean, Median and Mode
- Numerical problems

**Unit III:-Measures of Dispersion**

**Lectures:12**

- Meaning and concept of dispersion
- Range
- Quartile's deviation
- Mean Deviation (about mean & median)
- Standard deviation
- Variance
- Its Coefficients
- Combined standard Deviation.
- Numerical Example

**Unit IV:- Correlation Analysis (Two Variables only)**

**Lectures:12**

- Meaning, Definition and types of Co-rrelation.
- Simple Co-rrelation (Karl Pearson's)
- Probable Error



- Rank Co-rrrelation
- Numerical Example

**Unit V:-Regression Analysis (Two Variables only)**

**Lectures:12**

- Meaning & Concepts of Regression
- Method of Regression- Least Squares Methods and Deviation Method
- Regression Co-efficients
- Relation between Co-efficient co-rrrelation and Regression
- Numerical Example

**Recommended Books :**

1. S.P. Gupta - Statistical Method
2. S. C. Gupta - Fundamental of Statistics (Himalaya Publication)
3. N.G. Das & Dr. J.K Das - Business Mathematics & Statistics (MCGRAW Hill Education)
4. Dr. B.G. Khatal – Statistical Methods (Prashant Publication, Second Ed. 2017)

**B. Com. First Year (Management & Entrepreneurship)**  
**Semester I Syllabus (CBCS Pattern)**  
(w.e.f. 2021-22)

**BC- ME-1.4 Fundamentals of Economics**

No. of lectures	54
End of Semester (University Exam)	75 Marks
Continuous Assessment (CA) Internal	25 Marks
Total	100 Marks
Total Credit	04

**Course Objective:**

- To familiarize the basic concepts and theories of economics
- To understand the basic concepts of economics at Micro & Macro level.

**Unit I: The Fundamentals of Economics**

**Lectures 12**

The Economic Problem-Scarcity and Choice; Micro and Macro Economics, Central Problems of an Economy; Economic Cycles. Nature & Scope of Business Economics, Objective of Business Firm, Business Decision Making Process.

**Unit II: Basic Elements of Demand and Supply**

**Lectures 12**

Demand- Meaning, Demand Schedule, Individual and Market Demand Curve, Determinants of Demand, Law of Demand, Supply- Meaning, Supply Schedule, Individual and Market Supply Curve, Determinants of Supply, Law of Supply, Equilibrium of Demand and Supply,

**Unit III: Elasticity of demand**

**Lectures 10**

Meaning & Concept of Elasticity of Demand, Types of Elasticity of demand -Price, Income and Cross elasticity of demand. Managerial application and importance of elasticity of demand

**Unit IV:-Introduction to Macro Economics - I (Lectures 10)**

Macro economics : Meaning , Scope & Importance, Measurement of National Income, Relationship between National Income and Economic Welfare.

**Unit V :-Introduction to Macro Economics – II (Lectures 10)**

Concept of Inflation and its features, Concept of Deflation and measures to control it, Monetary Policy - Meaning & Objectives, Fiscal Policy- Meaning & Objectives.

**Reference Books–**

1. Business Economics – S. Shankaran.
2. G.N. Zambre, Business Economics, Pimplapure and Co. Publishers, Nagpur.
- 3.D.M. Mithani and G.K. Murthy, Fundamentals of Business Economics, Himalaya Publishing House, New Delhi
4. Business Economics – H. L. Ahuja.
5. Business Economics – P. L. Mehta.

**B. Com. First Year (Management & Entrepreneurship)**  
**Semester I Syllabus (CBCS Pattern)**  
(w.e.f. 2021-22)  
**BC- ME-1.5 Principles of Management**

No. of lectures	54
End of Semester (University Exam)	75 Marks
Continuous Assessment (CA) Internal	25 Marks
Total	100 Marks
Total Credit	04

**Course Objectives:**

- 1) To provide an understanding of basic management concepts, principles, and practices.
- 2) To achieve professional competence, managers, both present and prospective, are required to be fully equipped with principles of management

**Course Outcomes:**

The student analyses the situation shows professionalism and displays a good Code of conduct at the workplace according to the need.

**Unit I: Nature of Management**

**Lectures 11**

Management: Meaning, Definition, Importance. Management as a Science & Art. Functions of Management, Difference between Administration and Management  
Contribution of Management Thinkers - Scientific Management-.F.W.Taylor, Administrative Management-Henry Fayol.

**Unit II: Planning and Forecasting**

**Lectures 10**

Planning: Meaning, Importance, Planning Process, Types of Plans  
Forecasting: Meaning, Definition Importance. Difference between Forecasting & Planning.  
MBO: Meaning, Definition, Importance.

**Unit III: Decision Making and Organizing**

**Lectures 12**

Decision Making – Introduction, Definitions, Principles, Decision Making Process  
Organizing: Meaning, Definition, Importance, Principles of Organization, Classification of Organization, Centralization & Decentralization

**Unit IV: Staffing & Direction**

**Lectures 11**

Staffing: Meaning, Definition, Importance of Staffing,  
Recruitment: Meaning, Definition & Importance  
Selection: Definition, Process & Importance  
Direction: Meaning, Definition, Importance of Direction

**Unit V: Motivation**

**Lectures 10**

Meaning, Definition, Importance of Motivation, Types of Motivation, Motivation Theories: Maslow Theory, Herzberg Theory and McGregor Theory

**Reference Books:**

- 1) Principles of Management - Dr. S.C. Saxena – Sahitya Bhavan Publication
- 2) Principles of Management - T. Ramasamy – Himalaya Publication
- 3) Principles & Practices of Management-P. C. Shejwalkar & A. Ghanekar – Everest Publishing House
- 4) Principles & Practices of Management- L. M. Prasad- Sultan Chand and Sons Publication

**B. Com. First Year (Management & Entrepreneurship)**  
**Semester I Syllabus (CBCS Pattern)**  
(w.e.f. 2021-22)

**BC- ME-1.6A Modern Business Communication**

No. of Lectures	54
End of Semester (University Exam)	75 Marks
Continuous Assessment (CA) Internal	25 Marks
Total	100 Marks
Total Credit	04

**Objective:**

- The objective is to develop both oral and written communication skills relating to organizational and Business issues
- To develop effective oral, writing and listening skills among learners.

**Learning Outcomes:**

- To develop effective oral, writing and listening skills among learners.
- To demonstrate the effective use of communication technology

**Unit I: Introduction to Business Communication**

**Lectures 10**

Definition, Nature, Importance, Communication Process, Basic forms of Communication, SWOC Analysis

**Unit II: Self-Development and Corporate Communication**

**Lectures 13**

Development of Positive Personal Attitudes, Formal and informal communication networks; Miscommunication (Barriers); Improving Communication, Group Discussions; Mock Interviews, Seminar

**Unit III: Effective Communication**

**Lectures 07**

Need of Effective Communication, Principles of Effective Communication

**Unit IV: Communication Skills**

**Lectures 13**

- Listening Skills: Principles of Effective Listening, Factors affecting on Listening Skills, Difference between Hearing and Listening
- Interviewing Skills: Essential features of an Interview, Appearing in Interviews, Conducting Interviews
- Writing Skills: Writing Resume, Application Letter for Employment, Business Letters, Request Letters, Good News and Bad News Letters, Persuasive Letters, Sales Letters, Collection Letters.

**Unit V: New Technologies in Business Communication**

**Lectures 11**

Importance, Need of New technology, E-mail, Fax, Internet, Social Media - Facebook, Twitter and What'sApp -Advantages & Disadvantages, Tele Conferencing –Advantages and Disadvantages, Video Conferencing- Advantages and Disadvantages

**Reference Books:**

1. Business Communication – D.D.Singhal – Ramesh Book Depo. Jaipur
2. Business Communication – Varinder Kumar- Kalyani Publication Ludhiana
3. Business Communication: Dr. R.V. Ghadage, Asst.Prof. V.P. Varma, Asst.Prof. S.S. Sharma, Asst.Prof. D.J. Shaikh
4. Communication Skill- DR P L Pardeshi –Nirali Publication Pune
5. Essential of Business Communication – Rajendrapal – sultan chand& son New Delhi

**B. Com. First Year (Management & Entrepreneurship)**  
**Semester I Syllabus (CBCS Pattern)**  
(w.e.f. 2021-22)

**BC- ME-1.6B Fundamentals of Salesmanship**

No. of Lectures	54
End of Semester (University Exam )	75 Marks
Continuous Assessment (CA)	25 Marks
Total	100 Marks
Total Credit	04

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

**Learning outcomes:**

1. Identifying customers and their needs
2. Marketing sales presentation and organizing demonstration
3. Computer basics and needs and used in selling techniques

**Unit I : Salesman and Salesmanship:**

**Lectures 10**

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

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

**Lectures 11**

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 : Buying Motives**

Types of Markets, Consumer and Industrial Markets, Characteristics and Implication for the Selling Function. Types of Consumer

**Unit IV: Consumer Behaviour and Salesmanship**

**Lectures 11**

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

**Unit V: Sales Presentation**

**Lectures 11**

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.

**Reference Books:**

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.



स्वामी रामानंद तीर्थ मराठवाडा विद्यापीठ, नांदेड.

## SWAMI RAMANAND TEERTH MARATHWADA UNIVERSITY

Vishnupuri, Nanded - 431606

B.Com. First Year (Management and Entrepreneurship) (Semester II)

### Choice Based Credit System (C.B.C.S) Syllabus

w.e.f. 2021-22

Paper No.	Name of the Paper	Lecture/ Week	Total Periods	Continuous Assessment (CA)	End Of Semester Exam (ESE)	Total Marks	Total Credit
<b>Ability Enhancement Course</b>							
	English Communication-II	4	54	25	75	100	4
BC- ME-2.1	Business Environment	4	54	25	75	100	4
<b>Core Subjects</b>							
BC- ME-2.2	Accounting for Business	4	54	25	75	100	4
BC- ME-2.3	Quantitative Techniques	4	54	25	75	100	4
BC- ME-2.4	Business Economics	4	54	25	75	100	4
BC- ME-2.5	Modern Business Management	4	54	25	75	100	4
<b>Elective (Opt Any One)</b>							
BC- ME-2.6A	Computer for Business	4	54	25	75	100	4
BC- ME-2.6B	Advertising	4	54	25	75	100	4

**Note: English Communication-II will be applicable as per regular syllabus of B.A./B.Com./B.Sc./B.S.W. (CBCS Pattern-Humanities)**

**B. Com. First Year (Management & Entrepreneurship)**  
**Semester II Syllabus (CBCS Pattern)**  
(w.e.f. 2021-22)  
**BC- ME-2.1 Business Environment**

No. of lectures	54
End of Semester (University Exam)	75 Marks
Continuous Assessment(CA)Internal	25 Marks
Total	100 Marks
Total Credit	04

**Learning Objectives:** -To give students knowledge about the business environment in India. To enable students to understand different factors related with business environment.

**Unit I: Introduction to Business Environment** **Lectures 11**

Introduction, Business: Meaning, Objectives and Functions, Business Environment and its components, Constituents of Micro Business Environment, Macro Business Environment and its Constituents.

**Unit II: Scales of Business** **Lectures 11**

Introduction, Micro enterprises, Small Scale Industries: Meaning and Concept, Definition, Role of Small Scale Sector in Indian Economy, Large Scale Enterprises, Public Enterprises: Meaning, Characteristics of Public Enterprises

**Unit III: Economic Environment** **Lectures 10**

Introduction, Meaning, Economic System of Nation and its Classification, Economic Policies and its Importance, Objectives of Economic Planning in India

**Unit IV: Globalization** **Lectures 11**

Meaning, Definition of Globalization, Need of Globalization, Modes of entry to International Business, Balance of Payment and its Components, Impact of Globalization on Economy

**Unit V: Financial and International Environment** **Lectures 11**

Monetary Policy, Fiscal Policy, Financial Markets: Primary Market, Secondary market and its characteristics, Stock Exchange, FDI & Its types, Tariff and Non-Tariff Barriers

**Reference Books:**

- 1) Business Environment by Veena Keshav pailwar, PHI learning Pvt.Ltd.
- 2) Business Environment and Entrepreneurship – ICSI
- 3) Essential of Business Environment by K. Ashwathappa
- 4) Business Environment by Francis Cherunilam, Himalaya Publication
- 5) Indian Economy by Datta & Sundaram – S.Chand

**B. Com. First Year (Management & Entrepreneurship)**  
**Semester II Syllabus (CBCS Pattern)**  
(w.e.f. 2021-22)

**BC- ME-2.2 Accounting for Business**

No. of lectures	54
End of Semester (University Exam)	75 Marks
Continuous Assessment (CA) Internal	25 Marks
Total	100 Marks
Total Credit	04

**Objective:** To provide basic accounting knowledge as applicable to business and to form a background for higher learning in financial accounting.

**Course objectives:**

1. To enable the students to acquire knowledge in the basic principles and practices of financial accounting.
2. To equip the students to maintain various types of ledgers and to prepare final accounts.

**Unit I Valuation of Goodwill**

**Lectures 11**

Introduction, Need for valuation of Goodwill, Factors affecting Goodwill, Characteristics of Goodwill, Need for Valuation of Goodwill, Valuation of Assets, Future maintainable profit, Normal Rate of return, Capital Employed, Methods of valuation of Goodwill i) Average Profit Method ii) super profit iii) Capitalisation method

**Unit II Final Accounts of Non-Trading Organizations**

**Lectures 11**

Introduction, Meaning, Objectives, Accounting Records of Non-trading Concerns, Final Accounts, Receipts and Payments Account, Income and Expenditure Account, Balance Sheet

**Unit III Accounts of Hire Purchase and Installment purchase system- Lectures 11**

Meaning, difference between Hire Purchase and Installment, Accounting entries in the books of purchaser and vendor Default in payment, Legal Provisions Regarding Hire Purchase Contract, Complete and Partial Repossession, Installment System Entries in the books purchaser and seller.

**Unit IV Insurance Claims**

**Lectures 11**

Types of risks- preparation of statement to ascertain value of stock on the date of fire, Treatment of salvage, valuation of stocks prior to date of fire, Treatment of Average Clause, Treatment of Abnormal items Claims for loss of stock, Average Clause, Journal entries, calculation of Amount of Claim, Loss of Profits on insurance

**Unit V Consignment Accounts**

**Lectures 10**

Meaning of Consignment, Important Terms, Accounting Records, Valuation of Unsold Stock, Numerical Problems

**Recommended Books**

1. Financial Accounting: By P. C. Tulsian (Tata McGraw-Hill Publishing Co. Ltd. New Delhi)
2. Financial Accounting: By A.Mukharji&M.Hanif (Tata McGraw-Hill Publishing Co. Ltd. New Delhi)
3. Financial Accounting: By S.N. Maheshwari& S.K. Maheshwari (VikasPublishing House Pvt. Ltd)
4. Advanced Accounts: By M.C.Shukla & S.P. Grewal (S.Chand& Co. Ltd. New Delhi)
5. Advanced Accountancy: By S.P. Jain & K.N. Narang( Kalyani Publishers, New Delhi)
6. Advanced Accountancy: By R.L.Gupta & M. Radhaswamy (Sultan Chand& Sons, New Delhi)
7. New Approach to Accountancy. By H.R. Kotalwar
8. Financial Accounting : Dr. Shivprasad Dongre



**B. Com. First Year (Management & Entrepreneurship)**  
**Semester II Syllabus (CBCS Pattern)**  
(w.e.f. 2021-22)  
**BC- ME-2.3 Quantitative Techniques**

No. of lectures	54
End of Semester (University Exam)	75Marks
Continuous Assessment(CA)Internal	25Marks
Total	100Marks
Total Credit	04

**Learning Objective:-** The objective of this course is to provide fundamental of Quantitative techniques applied in solving business problems.

**Outcomes:** - Student can understand the basic Concept of Statistics mathematics and its use in various business operations.

**Unit 1:- Arithmetical Operations (Lecture 10)**

- Ratios
- Simple and Compound Interest
- Commission, Brokerage, Discount
- Numerical Problems

**Unit 2: - Determinants and Matrices (Lecture 12)**

- Meaning Definition of determinant
- Determinant of order two and three
- Meaning & definition of Matrix
- Types of Matrices
- Addition & Subtraction of Matrices
- Multiplication of Matrices
- Numerical problems

**Unit 3:-Permutations and Combinations (Lecture 10)**

- Meaning of Permutation
- Meaning of Combination
- Numerical examples

**Unit 4:- Probability (Lecture 10)**

- Meaning & Definitions of Probability
- Concepts – Events, Types of Events, Sample Space.
- Addition and Multiplication Laws of Probability
- Simple Problems on Addition and multiplication Probability

**Unit 5:-Index Numbers**

**(Lecture 12)**

- Meaning, Definitions & Need of Index Numbers
- Problems involve in constructions of Index Numbers
- Price Index Numbers
- Methods of Index Numbers –
- UnWeighted Index Numbers and Weighted Index Numbers-
- Laspeyres Method, Paasches Method and Fishers Method.
- Quantity Index Numbers.
- Cost of living Index Numbers.
- Test of Index Numbers.
- Numerical Examples.

**Reference Books :**

1. S.P. Gupta - Statistical Method (S. Chand Publication)
2. S. C. Gupta - Fundamental of Statistics (Himalaya Publication)
3. R.S. Agrawal – Quantitative Teqchniqes. (S. Chand Publication)
4. N.G. Das & Dr. J.K Das - Business Mathematics & Statistics (MCGRAW Hill Education)
5. Dr. B.G. Khatal – Statistical Methods (Prashant Publication, Second Ed. 2017)

**B. Com. First Year (Management & Entrepreneurship)**  
**Semester II Syllabus (CBCS Pattern)**  
(w.e.f. 2021-22)  
**BC- ME-2.4 Business Economics**

No. of lectures	54
End of Semester (University Exam)	75 Marks
Continuous Assessment (CA) Internal	25 Marks
Total	100 Marks
Total Credit	04

**Course Objectives:**

1. To understand the different costs of production and how they affect short and long run decisions.
2. To derive the equilibrium conditions for cost minimization and profit maximization.
3. To understand the output decisions under various market structure

**Unit I : Market Structure**

**Lectures 12**

Meaning of Market, Classification of Market Structures:- Perfect Competition, Monopoly, Monopolistic Competition, Oligopoly, Equilibrium of the Firm under Perfect Competition

**Unit II :-Theories of Distribution**

**Lectures 10**

Rent : Rent concept, Ricardian Theory & quasi rent. Wages : concept of wages, marginal productivity theory of wages. Interest: concept, Liquidity preference theory of interest.

Profit: Nature and concept, gross profit and Net profit, uncertainty bearing theory of profit.

**Unit III :- Theories of Consumer Behaviour**

**Lectures 12**

Utility -Meaning, Definition, Cardinal Utility Approach, Law of Diminishing Marginal Utility, Law of Equi- Marginal Utility; Indifference Curve Approach- Properties of Indifference Curve, Consumer's Equilibrium

**Unit IV: Theories of Production**

**Lectures 10**

Concept of Production Function, Law of Variable Proportion, Law of Return to Scale, Economies & Diseconomies of Scale.

**Unit V : Concept of Costs**

**Lectures 10**

Different Cost Concepts - Explicit cost, Implicit cost, Fixed cost, Variable cost, Marginal cost, Average, Variable Cost, Total Cost., Short Run Cost Curves – Marginal cost and Variable Cost, Long Run Cost Curves.

**Reference Books**

1. Business Economics - G.N. Zambre, Pimplapure and Co. Publishers, Nagpur.
2. Fundamentals of Business Economics - D.M. Mithani and G.K. Murthy, Himalaya Publishing House, New Delhi.
3. Business Economics - H.L. Ahuja, S. Chand and Co., New Delhi.
4. Business Economics -V.G. Mankar, Himalaya Publishing House, New Delhi.
5. Managerial Economics -R. Cauvery and Others, S. Chand and Co, New Delhi.

**B. Com. First Year (Management & Entrepreneurship)  
Semester II Syllabus (CBCS Pattern)  
(w.e.f. 2021-22)**

**BC- ME-2.5 Modern Business Management**

No. of lectures	54
End of Semester (University Exam)	75 Marks
Continuous Assessment (CA) Internal	25 Marks
Total	100 Marks
Total Credit	04

**Objective :** The objective of the course is to equip the students with the ability to analyze, apply the modern concepts of Management in business organization

**Course Outcomes:**

Student applies the knowledge by speaking confidently and communicating effectively in different business situations

**Unit I: Leadership**

**Lectures 12**

Meaning, Importance, Qualities of Good Leader Theories of Leadership: Trait Theory, Behavioral Theory and Situational Theory. Leadership Styles: Autocratic Style, Participative style & Free-rein Style.

**Unit II- Performance Appraisal and Training**

**Lectures 10**

Performance Appraisal: Introduction, Definitions, Importance, Kinds of Performance Appraisal

Training: Introduction, Definitions, Importance and Need of Training, Types of Training

**Unit III- Co-ordination & Controlling**

**Lectures 11**

Co-ordination: Definition, Importance of Co-ordination.

Controlling: Definition, Importance, Controlling Process. Techniques of Controlling- Budgetary Control, CPM/PERT.

**Unit IV: Management Audit & Business Ethics**

**Lectures 11**

Management Audit: Meaning, Definition, Objectives, Scope of Management Audit & Importance

Business Ethics: Meaning, Definition. Need of Business Ethics, Principles of Business Ethics

**Unit V - Recent Trends in Management**

**Lectures 10**

Quality Management: Meaning and Importance of TQM, SIX Sigma, Kaizen, Change Management: Meaning & Importance, Causes of Change, Risk Management, Crisis Management

**Reference Books:**

- 1) Principles of Management - Dr. S.C. Saxena – Sahitya Bhavan Publication
- 2) Principles of Management - T. Ramasamy – Himalaya Publication
- 3) Principles & Practices of Management - P. C. Shejwalkar & A. Ghanekar – Everest Publishing House

**B. Com. First Year (Management & Entrepreneurship)**  
**Semester II Syllabus (CBCS Pattern)**  
(w.e.f. 2021-22)  
**BC- ME-2.6A Computer for Business**

No. of lectures	54
End of Semester (University Exam)	75 Marks
Continuous Assessment (CA)Internal	25 Marks
Total	100 Marks
Total Credit	04

**Objectives:**

- i) To develop the skills of solving real life problems in Business using computers
- ii) To make students to use computer Application / operating systems software in the field of business.
- iii) To develop skill among students in applications of internet in commerce education.

**Unit I: Introduction to Computer System and Peripherals: - Lectures 10**

- Introduction, Meaning, Definition
- Basic Computer Organization
- Generations & Characteristics of Computer
- **Types of Computers:** - Microcomputer, Minicomputer, Mainframe Computer, Workstations, Client and Server
- **Components:** mother board, processor, main memory, cache memory, hard disk
- **Input devices:** keyboard, mouse, scanner, web camera, Bar code reader, , speech recognition devices, Joystick, electronic pen,
- **Output devices:** monitor, printer, speakers. External,
- Bio-metric devices

**Unit II: Storage Devices and Operating System: Lectures 10**

- Compact Disk, Digital Versatile Disk
- Hard Disk Drive ,USB Flash Drive ,Memory Card
- Definition of operating System
- Types of Operating System
- DOS Operating System
- Windows Operating System
- Linux Operating System
- File System

**Unit III: Introduction to MS-Word: Lectures 10**

- Word 2010 Basics: - Opening screen of MS-word
- Home menu- font tab, Paragraph tab, Styles tab
- Editing options in MS-Word
- Insert menu- table tool
- Header and Footer tool
- Mail-merge

- Custom dictionary
- Printing in MS-Word
- Creating Index in MS-Word.

**Unit IV: Introduction to MS-Excel :**

**Lectures 14**

- Introduction to MS-Excel
- Excel 2010 : - Opening screen of MS-excel
- creating worksheet and its usage in commercial applications
- creating worksheet in MSEXCEL & formatting and layout of worksheet
- Formatting cells, Formatting columns, Row height ,Merging
- Splitting columns and connecting the worksheets
- Working with Formulas and Functions.
- Creating charts ,Goal Seek Conditional Formatting

**Unit V: MS-Power Point & Internet:**

**Lectures 10**

- Opening Screen of MS PowerPoint
- Creating a new presentation based on template.
- Design template and blank presentation ,Slide Transition
- Custom Animation effects ,Slide show
- Adding audio and video on slides.
- Definition of Network & Types of Network :- LAN,MAN,WAN
- Introduction to Internet and World Wide Web
- Web browsers, web sites, search engines.
- Email & Outlook
- Social networking
- Advantages & Disadvantages of Social Networking for Business

**Reference Books :**

1. Fundamentals of Computers – V.Raja Raman Peter Norton's
2. Introduction to Computers –Peter Norton's
3. Fundamentals of Computers – Bechkar and Sontakke
4. Microsoft Office 2002 by Complete (BPB)

**B. Com. First Year (Management & Entrepreneurship)**  
**Semester II Syllabus (CBCS Pattern)**  
(w.e.f. 2021-22)  
**BC- ME-2.6B Advertising**

No. of lectures	54
End of Semester (University Exam)	75 Marks
Continuous Assessment (CA) Internal	25 Marks
Total	100 Marks
Total Credit	04

**Objectives:**

1. To make Students Aware about Advertising
2. To familiarize Students about Online advertising activity
3. To Impart the Knowledge of advertising techniques among the Students.
4. To enhance the knowledge about accounting budgets of advertising

**Unit- Introduction of Advertising**

**Lectures 10**

Concept and Importance of Advertising, Advertising Objectives and Advertising Function, Types of Advertising, Commercial and Non-commercial Advertising

**Unit -II Advertising Media**

**Lectures 11**

Meaning and Concept of Media, Different Types of Media, Media Planning, Impact of Advertising Agencies Role, Relationship with Clients.

**Unit- III Advertising Budget**

**Lectures 11**

Advertising Budget, Factors affecting to Advertising Expenditure, Ethics and Code of Conduct in Advertising.

**Unit- IV Advertising Agencies**

**Lectures 11**

Classified and Display Advertising, Comparative Advertising, Regularity Agencies in Advertising (AAAI, ASCI)

**Unit -V Advertising Techniques**

**Lectures 11**

Advertising Message, Preparation of Advertising Message, Elements of Advertising, Copy, Broadcast Copy, Copy for Direct Mail

**Reference Books:**

1. Advertising Management-Concept and causes- Mohan, Manendra- TMT Publication
2. Advertising, Sales and Promotion Management- Chunawla – Himalaya Publicationhouse New Delhi
3. Foundation of advertising Theories and Practises –Chawala S.A, Sethia K.C, - HimalayaPublication