

Circular file

- 77 -

DR. BABASAHEB AMBEDKAR MARATHWADA UNIVERSITY**CIRCULAR NO.SU/Commerce&Management/B.Com/09/2022**

It is hereby inform to all concerned that, on recommendation of the Faculty of Commerce & Management, in its meeting dated 06-04-2022 the Hon'ble Vice-Chancellor in his emergency powers under Section-12(7) of the Maharashtra Public Universities Act, 2016 has accepted the revised syllabus of **B.Com I, IInd and IIIrd year** under Choice Based Credit & Grading System on behalf of the Academic Council to be applied from the Academic Year 2022-2023 and onwards.

All concerned are requested to note the contents of this circular and bring notice to the students, teachers and staff for their information and necessary action.

University Campus,
Aurangabad-431 004.
REF.NO. SU/ COMMERCE/2022-23/
7206-16
Date:- 22-08-2022.

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(Signature)
Deputy Registrar,
Academic Section
Syllabus unit.

Copy forwarded with compliments to :-

- 1] **The Principals, affiliated concerned Colleges, Dr. Babasaheb Ambedkar Marathwada University.**
- 2] **The Director, University Network & Information Centre, UNIC, with a request to upload this Circular on University Website.**

Copy to :-

- 1] The Director, Board of Examination & Evaluation,
- 2] **The Section Officer, [B.Com. Unit] Examination Branch,**
- 3] The Section officer, [Eligibility Unit],
- 4] **The Programmer [Computer Unit-1] Examinations,**
- 5] **The Programmer [Computer Unit-2] Examinations,**
- 6] The In-charge, [E-Suvidha Kendra], Rajarshi Shahu Maharaj Pariksha Bhavan, Dr. Babasaheb Ambekar Marathwada University.
- 7] The Public Relation Officer,
- 8] The Record Keeper.

**DR. BABASAHEB AMBEDKAR
MARATHWADA UNIVERSITY,
AURANGABAD.**



Curriculum of

B.COM.

BACHELOR OF COMMERCE

I, IIND & IIIRD YEAR

AFFILIATED COLLEGES

under Choice Based Credit & Grading System

[Effective from the Academic Year 2022-23 & onwards]

DR. BABASAHEB AMBEDKAR MARATHWADA UNIVERSITY, AURANGABAD**FACULTY OF COMMERCE**


Syllabus - Bachelor of Commerce

Choice Based Credit System (CBCS) - 2018-2019 W.e.f Academic Year 2022-23


| Semester & Credits | Core Course [04] | Ability Enhancement Compulsory Courses [AECC] [02] | Discipline Specific Elective [DSE] [01] |
|--------------------------|---|--|---|
| I Credit 28 | 1. Financial Accounting – I 2. Business Mathematics & Statistics-I 3. Business & Industrial Economics 4. I. T. Application in Business - I | 1. English 2. Second Language | Elective Paper [Any One] 1. Entrepreneurship Development-I 2. Office Management |
| Total Credits =28 | No. of Credits : 16 | No. of Credits : 08 | No. of Credits : 04 |




Prof. W.K. Sarwade
Dean & Chairman BoS



30/07/2022
Prof. Syed Azharuddin
Chairman BoS



Prof. Kishor Salve
Chairman BoS




Prof. S.A. Ghumare
Chairman BoS


FIRST SEMSTER

| Paper Number | Subject/ Title of the Paper | Course | Weekly | | Credits | | IA | UA | Total Marks | Duration of Theory Exam |
|--------------|--|--|-----------|----------|--------------------|----|------------|------------|-------------|-------------------------|
| | | | Th | Pr | Th | Pr | | | | |
| I | Financial Accounting – I | Core Course | 4 | - | 4 | - | 20 | 80 | 100 | 3 Hrs |
| II | Business Mathematics & Statistics-I | Core Course | 4 | - | 4 | - | 20 | 80 | 100 | 3 Hrs |
| III | Business & Industrial Economics | Core Course | 4 | - | 4 | - | 20 | 80 | 100 | 3 Hrs |
| IV | I.T. Application in Business – I | Core Course | 2 | 2 | 2 | 2 | - | 50-TH | 50 | 2 Hrs |
| | | | | | | | | 50-PR | 50 | 2 Hrs |
| V | English | Ability Enhancement Compulsory Courses | 4 | - | 4 | - | 20 | 80 | 100 | 3 Hrs |
| VI | Second Language | | 4 | - | 4 | - | 20 | 80 | 100 | 3 Hrs |
| VII | 1. Entrepreneurship Development – I 2. Office Management- I | Discipline Specific Elective [Any One] | 4 | - | 4 | - | 20 | 80 | 100 | 3 Hrs |
| Total | | | 26 | 2 | 26 + 2 = 28 | | 140 | 560 | 700 | -- |


*IT Application in Business – Theory Paper Separate Head of Passing

*IT Application in Business – Practical Exam Separate Head of Passing


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CBCS Pattern Syllabus w.e.f. Academic Year 2022-23
B.Com. First Year (First Semester)
Financial Accounting-I

Theory-80
 Practical/Sessional -20

| Objectives: The course aims at acquainting the students with the emerging issues in business, Trade and commerce regarding recording, maintaining and presenting the accounting and financial facts. | | |
|--|---|-----------------|
| Unit No. | Contents | No. of Lectures |
| I | Book-Keeping and Accountancy: - (Theory) Meaning, Definitions, Concepts, Objectives, Need, Scope, Classification, and Rules of Accounts, Accounting Cycle, Journal, Ledger, Balancing of Account. | 12 |
| II | Depreciation: - (Numerical) Annuity and Sinking fund Method | 12 |
| III | Final Account of Sole Trader: - (Numerical) Meaning and Importance, Preparation of Manufacturing Account, Trading Account, Profit and Loss Account and balance sheet, Adjustment. | 12 |
| IV | Hire purchase System & Installment Method:- (Theory on Hire Purchase & Numerical on Installment Method) Meaning, Calculations of Interest, Accounting for hire purchase transactions by Asset purchase method based on full cash price, Journal Entries, Ledger Accounts and Discloser in Balance sheet for hire and vendor. | 12 |
| V | Royalty Accounts: - (Numerical) Royalty, Minimum Rent, Short Workings, Recoupment of Short Working, Lapse of Short Working. Journal Entries and Ledger Accounts in the Books of Landlord and Lessee. | 12 |
| Internal Assessment : Test : 10 Marks Tutorial : 10 Marks | | |
| References: 1. Advanced Accounting- M.C.Shukla. & S.P. Grewal (S. Chand & Co. Ltd.New Delhi.) 2. Advanced Accounting- S.M.Shukla. (Sahityabhavan, Agra.) 3. Accountancy- Mahurkar & Deshpande. 4. New Approach to Accountancy-H.R. Kotalwar. 5. Financial Accounting –S.N. Maheshwari & S. K. Maheshwari (Vikas Publication House Pvt.Ltd.) | | |
| Journals: 1- The Chartered Accountant- Journals of the Institute of Chartered Accountant of India. 2- The Accounting World- ICAI Hyderabad. | | |
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CBCS Pattern Syllabus w.e.f. Academic Year 2022-23
B.Com. First Year (First Semester)
Business Mathematics and Statistics-I

Theory-80
Practical/ Sessional -20

Objectives: The Objective of this paper is to impart knowledge to students in order to improve their Logical Reasoning, Ability and Interpretation, Application of various statistical and Mathematical Tools and Techniques in making logical and scientific decisions in Business Operations.

| Unit No. | Contents | No. of Lectures |
|------------|--|-----------------|
| I | Introduction to Statistics: - (Theory) Meaning, Definition, Importance and Limitations of Statistics, Primary and Secondary Data, Methods of collecting primary data, sources of secondary data. Difference between Primary and Secondary data. Ways of collection of data: a) Complete enumeration b) Sample Method, seriation and Tabulation of statistical data | 12 |
| II | Measures of Central Tendency: - (Numerical) Introduction, definition, types of averages Mean, Median, and Mode: Computation of above Measures in Discrete series, continuous series, and cumulative Frequency. Distribution. (Less than and More than). Merits and Demerits of Mean, Median and Mode. | 12 |
| III | Measures of Dispersion & Skewness: - (Numerical) Introduction, Definition, Objectives of Measuring Dispersion. Mean Deviation and its coefficient. Standard deviation, its coefficient with its Co- variance. Skewness -Introduction, Definition, Objectives of Skewness, Measures of Skewness: Karl Pearson's Co-efficient of skewness. | 12 |
| IV | Determinants: - (Numerical) Definition, Cramer's Rule Determinant of second order, Determinant of Third Order. Properties of Determinants. Computation of Area of Triangle with the help of determinant. SARRU'S Rule for evaluating the determinant. | 12 |
| V | Matrices: - (Numerical) Meaning, Definition and types of Matrices. Operations of Matrices: Addition and subtraction; properties of addition and subtractions. | 12 |

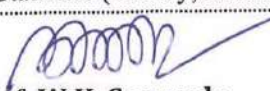
Internal Assessment :

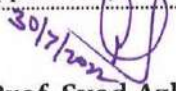
Test : 10 Marks

Tutorial : 10 Marks

References:

- 1) Statistics: S.P. Gupta (Sultan Chand & Sons New Delhi)
- 2) Fundamental of Statistics: D. N. Elhance (Kitab Mahal Allahbad)
- 3) Practical Problems in Statistics: Y.R. Mahajan
- 4) Statistics: Sancheti and Kapoor
- 5) Elementary Statistical Methods: Dr. S.P. Gupta, Sultan Chand & Sons.
- 6) Fundamentals of Statistics: D.N. Elhance, Kitab Mahal.
- 7) Statistics (Theory, Methods & Application), Dr. D.C. Sancheti, V.K. Kapoor, Sultan Chand & sons


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CBCS Pattern Syllabus w.e.f. Academic Year 2022-23
B.Com. First Year (First Semester)
Business and Industrial Economics

Theory-80
 Practical/ Sessional -20

Objectives: This course is meant to acquaint the students with the principles of Business economics as are applicable in business

| Unit No. | Contents | No. of Lectures |
|----------|--|-----------------|
| I | Introduction to Business Economics:- Meaning, Definition, Nature, Characteristics, Significance and Scope of Business Economics, Objectives of Business Firm. | 12 |
| II | Theory of Consumer Behaviour:- The indifference curve approach, meaning, definition, assumptions and properties of indifference curve, consumers equilibrium. | 12 |
| III | Elasticity of Demand:- Concept, measurement and determinants of elasticity of demand, Price elasticity, income elasticity and cross elasticity, Average Revenue, marginal Revenue, importance of Elasticity of demand, Demand forecasting Methods. | 12 |
| IV | Market Structures:- Market Structures and Business decisions, objectives of a business firm, Perfect Competition: Meaning, concept and features, Monopoly Meaning, concept and features. Securities Exchange Board of India (SEBI), Foreign Exchange Management Act (FEMA) | 12 |
| V | Factor Pricing:- Marginal productivity theory and demand for factors, nature of supply of factor inputs, determination of wage rate under perfect competition and monopoly, interest concept, theories of interest | 12 |

Internal Assessment :


Test : 10 Marks


Tutorial : 10 Marks

References:

1. Ahuja H.L. Business Economics : (S.Chand and Co. New Delhi.)
2. Koustsoyianni : A Modern Micro Economics : (Macmillan New Delhi)
3. D.M.Mithani, G.K.Murthy : Fundamentals of Business Economics, (Himalaya Publishing House Mumbai)
4. R. Kaweri and Others: Managerial Economics. (S.chand and Co.New Delhi.)
5. G.N.Zambre : Business Economics : (Primplapure Publishers Nagpur.)
6. Nellis and Parker : The Essence of Business Economics, (Prentice Hall, New Delhi.)
7. Stigler G. The Theory of Price.(Prentice Hall New Delhi.)
8. V.G. Mankar : Business Economics,(Himalaya Publishing House, Mumbai.)

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CBCS Pattern Syllabus w.e.f. Academic Year 2022-23
B.Com. First Year (First Semester)
I.T. Application in Business - I


Theory-50
Practical/ Sessional -50

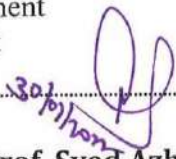
Objectives: To provide computer skills and knowledge for commerce students and to enhance the Students understand of usefulness of information technology tools for business operations.

| Unit No. | Contents | No. of Lectures |
|------------|---|-----------------|
| I | <p>Computer Codes and Languages: Source Code, Machine/Binary Code, Mnemonic Opcode, Byte/Object Code, BCD, EBCDIC, ASCII, Language Translator-Interpreter & Compiler, High Level, Low Level, Assembly language, Computer Arithmetic: Number System, Binary, Octal, Hexadecimal, Decimal, Conversion from one base to another base.</p> | 12 |
| II | <p>Word Processing:- Introduction to word Processing, Important Features of Word, Getting Started with Word:Create, Save and Open a Document , Editing text, Find and replace text, Formatting a Document :Spell check, Autocorrect, Auto text; Bullets and numbering, Tabs, Paragraph Formatting, Indent, Page Formatting, Header and footer, Tables: Inserting, filling and formatting a table; Inserting Pictures and Video; Mail Merge: including linking with Database; Printing documents Creating Business Documents using the above facilities.</p> | 12 |
| III | <p>Preparing Presentations:- Basics of presentations: Slides, Fonts, Drawing, Editing; Inserting: Tables, Images, texts, Symbols, Media; Design; Transition; Animation; and Slideshow. Creating Business Presentations using above facilities.</p> | 12 |
| IV | <p>Spreadsheet and its Business Applications: Spreadsheet concepts, Managing worksheets; Formatting, Entering data, Editing, and Printing a worksheet; Handling operators in formula, Project involving multiple spreadsheets, Organizing Charts and graphs Generally used Spreadsheet functions: Mathematical, Statistical, Financial, Logical, Date and Time, Lookup and reference, Database, and Text functions.</p> | 12 |
| V | <p>Creating Business Spreadsheet: Creating spreadsheet in the area of: Loan and Lease statement; Ratio Analysis; Payroll statements; Capital Budgeting; Depreciation Accounting; Graphical representation of data; Frequency distribution and its statistical parameters; Correlation and Regression.</p> | 12 |


List of Practical :

1. Starting the Word Processor
2. Create, Save , Open a Document
3. Copy, Move and Delete Text
4. Formatting Text


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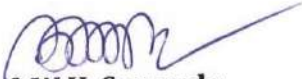
5. Adding Bullets and Numbers
6. Creating a Table
7. Inserting a Picture
8. Setting Page Layout
9. Printing a Document
10. Starting the Presentation Program
11. Adding & Deleting a Slide
12. Insert Table, Chart, Picture etc. in Slide
13. Slide Show
14. Custom Animation/Animation Schemes and Slide Transitions
15. Opening a Spreadsheet
16. Basic Working with Rows , Columns and workbooks
17. Using Basic Functions in Spreadsheet- Addition, Subtraction, Multiplication and Division
18. Formatting Data in Spreadsheet
19. Set the Print Area ,Print Preview and Page Layout
20. Graphs in Spreadsheet


Note: The General Purpose Software referred in this course will be notified by the University Departments every three years. If the specific features, referred in the detailed course above, is not available in that software, to that extent it will be deemed to have been modified.

References:


1. Chetan Srivastav “ Information Technology”.
2. O’ Brien J. “ Management Information System”, Tata McGraw Hills, New Delhi.
3. P.K.Taxali, “PC Software made simple”, Tata McGraw Hills, New Delhi.
4. V.Rajaraman, “ Fundamentals of Computer”, Prentice Hall of India, New Delhi.
5. Sanders D.H. “Computers Today”, Tata McGraw Hill.
6. Denies Sheila S. “Microsoft Office Professional for Windows 95”, BPB Publications.

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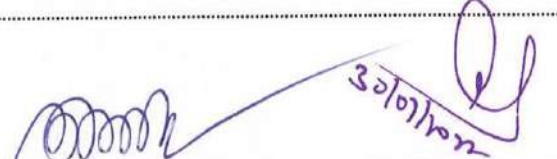

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CBCS Pattern Syllabus w.e.f. Academic Year 2022-23
B.Com. First Year (First Semester)
Entrepreneurship Development – I (Elective Paper)

Theory-80
Practical/Sessional -20

| Objectives: | | |
|--|---|-----------------|
| 1. To Create Awareness Amongst students about Entrepreneurship. | | |
| 2. To Understand Theories while applying in the Business | | |
| Unit No. | Contents | No. of Lectures |
| I | Entrepreneur: Concept of Entrepreneur Definition, Characteristics, Functions, Entrepreneurs and Intrapreneur. Role of an Entrepreneur in Economic Development. | 12 |
| II | Entrepreneurship: Concept, Meaning, Definition, Characteristics, Importance of Entrepreneurship, Challenges, Issues & Barriers of Entrepreneurship. | 12 |
| III | Originating Theories of Entrepreneurship: <ul style="list-style-type: none"> • Economic Theory, Sociological Theory, Psychological Theory 1. Innovative Theory of Entrepreneurship By Joseph Schumpeter 2. Theory of Achievement Motivation by McClelland – The Kakinada Experiment 3. Hoselitz Sociological Theory | 12 |
| IV | Types of Entrepreneurship: Recent Trends- Sociopreneur, Edupreneur, Ecopreneur and Agropreneur. Women Entrepreneurs, Rural Entrepreneurship, Self Help Groups. | 12 |
| V | Identification of Business Opportunities: <ul style="list-style-type: none"> • Environmental Scanning – Meaning and Benefits • Factors Considered for Environmental Scanning -Socio-Cultural , Economic , Technical , Demographic , Legal and Political, Geographical and International Factors • Source and Steps involved in Identification of Business Opportunities. | 12 |
| Internal Assessment : | | |
| Test : 10 Marks | | |
| Tutorial : 10 Marks | | |
| References: | | |
| 1. Entrepreneurship Development: S.S Khanka, Sultan Chand & Co. Ltd. | | |
| 2. Fundamentals of Entrepreneurship: G.S. Sudha, Ramesh Book Depot. | | |
| 3. Entrepreneurship Development: E. Gordon & K. Natarajan, Himalaya Publishing House. | | |
| 3. Entrepreneurship Development: Colombo Plan Staff College for Technician Education, Manila, TaTa McGraw Hill | | |
| 4. Small Scale Industries and Entrepreneurship: Vasant Desai, Himalaya Publishing House. | | |
| 5. Project Planning & Control: N. P. Agarwal & Dr. B. K. Mishra, Indus Valley Publications, New Delhi. | | |


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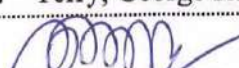

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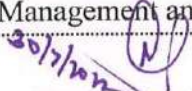
CBCS Pattern Syllabus w.e.f. Academic Year 2022-23
B.Com. First Year (First Semester)
(Elective Paper)
Office Management-I

Theory-80
 Practical/Sessional -20


| | | |
|--|---|------------------------|
| Objective: | The purpose of this course is to familiarize the students with the activities in a modern office. Smooth functioning of any organization depends upon the way various activities are organized, facilities provided to the staff working in the office, the working environment and the tools and equipment used in office. | |
| Unit No. | Contents | No. of Lectures |
| I | Office and Office Management:- Meaning of office- Primary and Administrative Management Functions, Importance of Office, Duties of the Office Manager, Qualities and Essential Qualifications. Filing and Indexing: Meaning and Importance, essentials of good filing, centralized vs. decentralized filing, system of classification, methods of filing and filing equipment, weeding of old records, meaning and need for indexing, various types of indexing. | 15 |
| II | Mail and Mailing Procedures:- Meaning and Importance of mail, Centralization of mail handling work, its advantages. Mailing through post, couriers, email, appending files with email. Inward and outward mail- receiving, sorting, opening, recording, making distributing folding of letters sent, dispatching, courier services, central receipt and dispatch. Forms and Stationery: Office Forms- introduction, meaning, importance of forms, advantages of using forms, disadvantages of using forms, type of forms, factors affecting forms design, principles of form design, form control. Stationery- introduction, types of stationery used in offices, importance of managing stationery, selection of stationery, essential requirements for a good system of dealing with stationery, purchasing principles, purchase procedure, standardization of stationery. | 15 |
| III | Modern Office Equipment:- Introduction, Meaning and Importance of Office Automation, Objectives of Office Mechanization, advantages & disadvantages, factors determining office mechanization. Kinds of office machines. Budget: Budget- Annual, Revised and Estimated. Recurring and non- recurring heads of expenditure, Audit: Audit process- Vouching, Verification and Valuation (in brief). Consumables/ Stock register and Asset register. Procedure for disposal of records and assets. | 15 |
| IV | Banking facilities: Types of accounts. Passbook and Cheque book. Other forms used in Banks. ATM and money transfer. NEFT/RTGS, Net Banking, BHIM Apps. Abbreviations/Terms used in Offices: Explanation of abbreviations/terms used in offices in day-today work. | 15 |
| Internal Assessment : Test : 10 Marks Tutorial : 10 Marks | | |
| References: | | |
| 1. Office Management: R. S. N. Pillai & Bhagvati, S. Chand Publication | | |
| 2. Office Organization & Management: M. E. Tukaram Rao | | |
| 3. Bhatia, R.C. Principles of office Management, Lotus press, New Delhi. | | |
| 4. Terry, George R: office Management and Control. | | |

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DR. BABASAHEB AMBEDKAR MARATHWADA UNIVERSITY, AURANGABAD.
B.COM SECOND SEMESTER STRUCTURE. (2018-19) w.e.f. Academic Year 2022-23

| Paper Number | Subject/ Title of the Paper | Course | Weekly | | Credits | | IA | UA | Total Marks | Duration of Theory Exam |
|--------------|--|--|-----------|-----------|-----------|-----------|------------|------------|-------------|-------------------------|
| | | | Th | Pr | Th | Pr | | | | |
| I | English | Compulsory Language | 4 | - | 4 | - | 20 | 80 | 100 | 3 Hrs |
| II | Second Language | Second Language | 4 | - | 4 | - | 20 | 80 | 100 | 3 Hrs |
| III | Financial Accounting II | Core Discipline | 4 | - | 4 | - | 20 | 80 | 100 | 3 Hrs |
| IV | Business Mathematics & Statistics II | Core Discipline | 4 | - | 4 | - | 20 | 80 | 100 | 3 Hrs |
| V | Business Organization and Management | Core Discipline | 4 | - | 4 | - | 20 | 80 | 100 | 3 Hrs |
| VI | IT Application in Business-II | Ability Enhancement Compulsory | 2 | 2 | 2 | 2 | - | 50-TH | 50 | 2 Hrs |
| | | | | | | | | 50-PR | 50 | 2 Hrs |
| VII | 1. Entrepreneurship Development – II or 2. Office Management – II | Discipline Specific Elective [Any One] | 4 | - | 4 | - | 20 | 80 | 100 | 3 Hrs |
| Total | | | 26 | 02 | 26 | 02 | 120 | 580 | 700 | -- |


*IT Application in Business – Theory Paper Separate Head of Passing

*IT Application in Business – Practical Exam Separate Head of Passing


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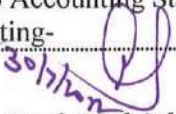

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 Chairman BoS

CBCS Pattern Syllabus w.e.f. Academic Year 2022-23
B.Com. First Year (Second Semester)
Financial Accounting-II


Theory: 80
Practical: 20

| Objective: The purpose of this course is to develop the skill among the students about Preparing an organization's accounts. | | |
|---|---|------------------------|
| Unit No. | Contents | No. of Lectures |
| I | Accounting Principles and Accounting Standards (Theory) GAAP ,AS-1, AS-2, AS-7,AS-9, AS-10, AS-17 | 12 |
| II | Final Accounts of Non-trading Concerns (Numerical) Meaning of Non-trading concerns, features, Capital and Revenue Receipts and Expenditures, difference between Receipts and Payments Account, Income and Expenditure Account, Preparation of Final Accounts | 12 |
| III | Branch Accounts (Numerical) Meaning of Branch and Branch Account, Objectives of Branch Account, Classification of Branches, Accounting for Dependent Branches-Methods of Accounting for Branch Accounting: Debtors System -Meaning, Cost Price Method and Invoice Price Method, Accounting Entries in the books of Head Office and Ledger Accounts. Stock and Debtors System -Meaning, Accounting entries in the Books of Head Office and Ledger Accounts | 12 |
| IV | Departmental Accounts (Numerical) Meaning, Objectives, Advantages of Department Accounts, Accounting Procedure- Unitary method and Tabular or Columnar Method, Allocation of Expenses and Incomes, Inter-departmental Transfers, Preparation of Departmental Trading, Profit and Loss Account and Balance Sheet. | 12 |
| V | Consignment Accounting (Numerical) Meaning of Consignment Account, Distinction between Consignment and Sale, Valuation of Inventories, Goods Invoiced above Cost, Normal Loss, Abnormal Loss, Accounting Entries in the books of the Consignor and Consignee, Ledger accounts- Consignment Account, Goods sent on Consignment Account, Inventories on Consignment Account, Inventory Reserve Account Consignee's Account, and Consignor's Account. | 12 |
| Practical: 20 Marks: (to be conducted by the department in each college as per convenience.) | | |
| 1. Test- 05 | | |
| 2. Tutorial- 05 | | |
| 3. Seminar- 10 | | |
| References: | | |
| 1. Advanced Accounts- | MC Shukla, T.S. Grewal & S. C. Gupta | |
| 2. Financial Accounting- | V.K. Goyal & Ruchi Goyal | |
| 3. A New Approach to Accountancy- | H.R. Kotalwar | |
| 4. Financial Accounting- | A. Mukherjee & M. Hanif | |
| 5. An Introduction to Accountancy- | Dr. S.N. Maheshwari & S.K. Maheshwari | |
| 6. Financial Accounting A Simplified Approach- | Naseem Ahmed | |
| 7. Students Guide to Accounting Standards- | D.S. Rawat & Deepti Maheshwari | |
| 8. Financial Accounting- | S.N. Patil & Ashok Patil | |


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CBCS Pattern Syllabus w.e.f. Academic Year 2022-23
B.Com. First Year (Second Semester)
Business Mathematics & Statistics-II

Theory: 80
Practical: 20


| Objectives : | | |
|--|--|------------------------|
| 1). To provide knowledge and information about Statistical Applications. | | |
| 2). To create skill and ability among students for using the Statistical Methods, Tools, Techniques by using I.T. devices. | | |
| Unit No. | Contents | No. of Lectures |
| I | Co-relations Meaning of co-relation, Definition of co-relation, Types of co-relation, Methods of studying co-relation and probable errors, Co-relation coefficient. | 15 |
| II | Regression Meaning of regression, Types of regression, linear regression, Methods of estimating regression lines. | 15 |
| III | Index Numbers Meaning of Index number, Types of Index number, Uses of Index number, Methods and constructing of price indices. | 15 |
| IV | Probability and Expected Value. Meaning and Nature of Probability, Definitions of probability, Applications of Probability-Addition & Multiplication, Law of Probability, Conditional probability. | 15 |
| V | Statistical Application with Computer (Only for knowledge & Practical application) Use of Excel, Knowledge of SPSS and other Statistical and Mathematical Tools and Software. | 15 |
| Note: 1. Practical to be conducted based on curriculum given in semester I and Semester II of Business Mathematics and Statistics by using Computers & other I.T. Devices. Can be included in 20 marks, Internal Work and Assignment. | | |
| References : | | |
| 1. Elementary Statistical Methods: Dr. S.P. Gupta, Sultan Chand & Sons. | | |
| 2. Fundamentals of Statistics: D.N. Elhance, et.al, Kitab Mahal. | | |
| 3. Statistics (Theory, Methods & Application): Dr. D.C. Sancheti, V.K. Kapoor, Sultan Chand & Sons. | | |
| 4. Fundamental of statistics – Dr. D.N. Elhance | | |
| 5. Statistical Methods Dr. Sancheti and Kapoor | | |
| 6. Statistical methods – Dr. SP Gupta | | |
| 7. Problems in Statistics – Dr. Y.R. Mahajan | | |
| 8. Essence of Business Mathematics – Dr. R.K. Rajput | | |

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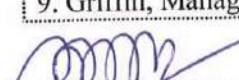

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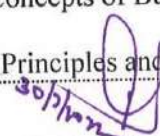

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CBCS Pattern Syllabus w.e.f. Academic Year 2022-23
B.Com. First Year (Second Semester)
Business Organization and Management


Theory: 80
Practical: 20

| Objective: The course aims to provide basic knowledge to the students about the organization and management of a business enterprise. | | |
|--|---|------------------------|
| Unit No. | Contents | No. of Lectures |
| I | Foundation of Indian Business: Manufacturing and Service Sectors; Small and Medium Enterprises; Problems and Government policy. India's experience of liberalization and globalization. Technological innovations and skill development. 'Make in India' Movement. Social responsibility and ethics Emerging opportunities in business; Franchising, Outsourcing, and E-commerce. | 12 |
| II | Business Enterprises: Forms of Business Organization: Sole Proprietorship, Joint Hindu Family Firm, Partnership firm, Joint Stock Company, Cooperative society; Limited Liability Partnership; Choice of Form of Organization. Government - Business Interface; Rationale and Forms of Public Enterprises. International Business. Multinational Corporations. | 12 |
| III | Management and Organization: The Process of Management: Planning; Decision-making; Strategy Formulation. Organizing: Basic Considerations; Departmentation - Functional, Project, Matrix and Network; Delegation and Decentralization of Authority; Groups and Teams. | 12 |
| IV | Leadership, Motivation and Control: Leadership: Concept and Styles; Trait and Situational Theory of Leadership. Motivation: Concept and Importance; Maslow Need Hierarchy Theory; Herzberg Two Factors Theory. Control: Concept and Process. | 12 |
| V | Functional Areas of Management: Marketing Management: Marketing Concept; Marketing Mix; Product Life Cycle; Pricing Policies and Practices Financial Management: Concept and Objectives; Sources of Funds - Equity Shares, Debentures, Venture Capital and Lease Finance. Securities Market, Role of SEBI. Human Resource Management: Concept and Functions; Basic Dynamics of Employer - Employee Relations. | 12 |
| Note: Practical of 20 Marks (to be conducted by college as per their convenience and resources.) | | |
| References: (Note: Latest Editions of the following books may be used.) | | |
| <ol style="list-style-type: none"> 1. Kaul, V.K., Business Organization and Management, Pearson Education, New Delhi 2. Chhabra, T.N., Business Organization and Management, Sun India Publications, New Delhi, 3. Gupta CB, Modern Business Organization, Mayur Paperbacks, New Delhi 4. Koontz and Wehrich, Essentials of Management, McGraw Hill Education. 5. Basu, C. R., Business Organization and Management, McGraw Hill Education. 6. Jim, Barry, John Chandler, Heather Clark; Organization and Management, Cengage Learning. 7. B.P. Singh and A.K.Singh, Essentials of Management, Excel Books 8. Buskirk, R.H., et al; Concepts of Business: An Introduction to Business System, Dryden Press, New York. 9. Griffin, Management Principles and Application, Cengage Learning | | |


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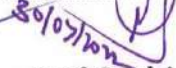

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CBCS Pattern Syllabus w.e.f. Academic Year 2022-23
B.Com. First Year (Second Semester)
I.T. Application in Business - II

Theory: 50
Practical: 50

| Unit No. | Contents | No. of Lectures |
|--|--|-----------------|
| I | Communication: Meaning & Definition of Communication, Importance of Communication, types of Communication – (Verbal, Non Verbal), Barriers to Communication | 06 |
| II | Business Correspondence : Letter Writing, Presentation, Inviting quotations, Sending quotations, placing orders, Inviting tenders, Sales letters, claim and adjustment letters and social correspondence, Memorandum, Inter-office memo, Notice Agenda, Job application letter, preparing the Resume | 06 |
| III | Internet Technology : Introduction to computer networks : Introduction- need, advantages, disadvantages, types of networks, types of transmission media, Internetworking devices-bridges, routers, gateways, IP addressing: why IP address, basic format of IP address- IPV4, IPV6, Protocols - HTTP, HTTPS, FTP, DNS, Email | 06 |
| IV | Electronic Communication : Meaning and Definition of Electronic Communication, Advantages & Disadvantages of Electronic Communication, Types of Electronic Communication, Web Pages, Email, Forums, Text & Instant Messaging, Social Networking, Video Chat etc., Monitoring of Electronic Communication, Developing a Policy | 06 |
| V | Social Networking and Oral Presentation: Definition and Origin of E-mail, Message Format, Types of Email, Spam, Spoofing, Bombing. Social Networking Sites- Facebook, You Tube, Instagram, Twitter, LinkedIn, Google+ etc. Oral Presentation: Presentation Plan, PPT, Visual Aids, Sales Presentation and Training Presentation. | 06 |
| List of Practical : | | |
| 1 | Printout to be submitted | |
| 2 | Preparing format of letter, Business letter | |
| 3 | Preparation of Meeting Report | |
| 4 | Bold Copying Therasys, Synonymous, Formatting | |
| 5 | PPT Presentation | |
| References : | | |
| 1. Introduction to Information Technology – IITL Education Solutions Limited, Pearson Education | | |
| 2. V.D. Dudheja : Information Technology, E-Commerce and Business- Commonwealth Publishers, New Delhi. | | |
| 3. Anita Goel : Computer Fundamentals, Pearson Publication. | | |
| 4. Sanjay Saxena : Information Technology, Vikas Publication | | |
| 5. Leena Sen, Communication Skills, PHI Learning. | | |
| 6. Locker and Kaczmarek, Business Communication : Building Critical Skills, TMH | | |


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CBCS Pattern Syllabus w.e.f. Academic Year 2022-23
B.Com. First Year (Second Semester)
Entrepreneurship Development-II

Theory: 80
Practical: 20

| Objectives : | | |
|--|--|------------------------|
| 1). To provide knowledge and information about Entrepreneurship Development. | | |
| 2). To provide knowledge and create ability for setting up an enterprise within given Environment. | | |
| Unit No. | Contents | No. of Lectures |
| I | Market Research: <ul style="list-style-type: none"> • Meaning, Need and Importance of Market Research. • Techniques in Marketing Research- Field Survey Technique, Test Marketing, Delphi Technique, Desk Research, Observation Method and Experiment. | 12 |
| II | Innovation in Entrepreneurship: <ul style="list-style-type: none"> • Purposeful Innovation- Concept, Need, Process, Principles of Purposeful Innovation. • Incubation Centers – Meaning, Services and Role of Incubation Centers. Study of Incubation Centers in Maharashtra. | 12 |
| III | Entrepreneurship in 21st Century: Essential of 21 st Century Entrepreneurship, Importance of Entrepreneurship in 21 st Century. Start-up Schemes, Start-up India, Stand up India, Pradhan Mantri Kaushal Vikas Yojana, Skill India. | 12 |
| IV | New Trends in Entrepreneurship: Startup Accelerators, Student Sandbox and Business Labs, Crowd Funding, Venture Capital, Co-Working Spaces, Boot Camps, Entrepreneurship Development Program, Online Entrepreneurship Degree. | 12 |
| V | Project Management: Meaning, Definition, Classification, Project Life Cycle, Project Formulation & Feasibility, Project Finance , Project Report and Presentation, Information Centers in India. | 12 |
| Note : | | |
| 1. Project selection or Project Preparation should be based on such a project which is currently working in your environment and known to the students, Support factual information, data and documents. | | |
| 2. Practical to be conducted based on curriculum given in semester I and Semester II of Entrepreneurship Development. Practical may include preparation of tender, Preparation of quotations, Comparative Statement, Purchase order, Insurance Proposals, Bank Proposal for loan, credit, overdraft, Report on interview of successful entrepreneur in local area. | | |
| Internal Assessment : Test- 10 Marks Tutorial- 10 Marks | | |
| References: | | |
| 1 Entrepreneurship Development, S.S.Khanka, Sultan Chand & Co.Ltd. | | |
| 2 Fundamentals of Entrepreneurship, G.S.Sudha, Ramesh Books Depot. | | |
| 3 Entrepreneurship Development: E.Gordan & K Natarajan, Himalaya Publishing House. | | |
| 4 Entrepreneurship Development, Colombo Plan Staff College for Technician Edn.Manila, TaTa McGraw Hill. | | |
| 5 Small Scale Industries & Entrepreneurship, Vasant Desai, Himalaya Publishing House. | | |
| 6 Project Planning & Control: N.P. Agarwal & Dr.B.K.Mishra, Indus Valley Publication, New Delhi. | | |


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CBCS Pattern Syllabus w.e.f. Academic Year 2022-23
B.Com. First Year (Second Semester)
Office Management-II

Theory: 80
Practical: 20

| Objectives : | | |
|--|--|------------------------|
| 1) To provide knowledge and information about Office Management Practices. | | |
| 2) To create skill and ability to operate office activities effectively (By using automation systems). | | |
| Unit No. | Contents | No. of Lectures |
| I | Modern Office and its Functions: Introduction : Office ,Meaning of Office, Work and activities of Office ,Office functions and its Importance Changing nature of Office activities Current scenario and Practice | 05 |
| II | Office Systems and Procedures : The concept of system, Meaning, Nature and definition, System analysis, Nature, Practice and Stages, Meaning of flow of work, Role of Manager in system and Procedural work | 10 |
| III | Office Services : Meaning and Nature of office services, Centralized Vs. Decentralized Office Services, Departmental work or categorization of work in office (Modern services and practices to be expected) | 15 |
| IV | Record Management and Reporting: Meaning and Nature of record, Record managing Practices, Filing, Indexing, Manual Preparation, Record retentions, Safety Security and Disbursement Reporting: Meaning of reporting, Report Preparation, Report writing, Contents writing and Report submission/Presentation. | 15 |
| V | EDP Environment for Effective Office Management : Need and requirement of EDP Environment, Availability of EDP based modern tools, techniques, devices, hardware, software and Human wares. Knowledge about Computer, Hardware, Software and its application in day to day office work. Knowledge about File creation, Folder Creation, Uploading, Downloading, Attachment, Merging, Conversion etc. | 15 |
| Note: Practical to be conducted based on curriculum given in semester I and Semester II of Office Management. | | |
| List of Practical : | | |
| 1. Preparation of Applications. | | |
| 2. Letter -Formal, Informal, Notice Preparation. | | |
| 3. Meeting Agenda | | |
| 4. Meeting Minutes | | |
| 5. Report preparation. | | |

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6. Preparation of tender, Preparation of quotations,-Comparative Statement, Purchase order,
7. Insurance Proposals, Bank Proposal for loan, credit, Overdraft.
8. Report on interview of successful entrepreneur in local area.
9. Preparation of different format related to concerned office, Business, Industries
10. Preparation of different types of vouchers.
11. Formal letters to Government Tax authorities, etc.
12. Intimation letters
13. Inward & Outward Procedure.
14. File mechanism -uploading, downloading, attachment etc.

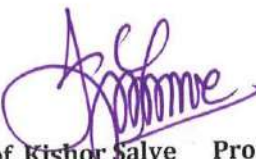
References :

1. Bhatia, R.C.Principles of Office Management, Lotus Press, New Delhi.
2. Leffingwell and Robinson: Text book of Office Management, Tata McGraw-Hill
3. Terry, George R: Office Management and Control.
4. Ghosh, Evam Aggarwal: Karyalaya Praband, Sultan Chand & Sons.
5. Duggal, B: Office Management and Commercial Correspondence, Kitab Mahal
6. R.K.Chopra & Ankita Chopra : Office Management, Himalaya Publications.
7. Chetan Srivastav " Information Technology",
8. Brien J. " Management Information System", Tata McGraw Hills, New Delhi
9. P.K.Taxali" PC Software made simple", Tata McGraw Hills, New Delhi
10. V.Rajaraman " Fundamentals of Computer", Prentice Hall of India, New Delhi
11. Sanders D.H. " Computers Today", Tata McGraw Hill
12. Denies Sheila S. " Microsoft Office Professional for Windows 95", BPB Publications
13. Amitai Etzioni : Modern Organization.
14. Betty J. : Development in Office Management
15. Brown L. : Effective Business Report Writing
16. Bunker L. : Fundamental of Office Methods and Form Desing.
17. Carl Heyel : Handbook of Office Administration
18. Gaum, Graves and Hoffman : Report Writing
19. Levis H.S. : Office Work and Automation
20. Terry George R.:Office Automation; Office System and Procedures

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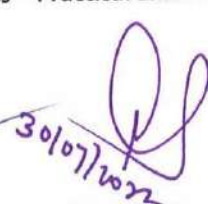
B.Com. Third Semester Structure (2019 – 20) w. e. f. Academic Year 2022 - 23


| Paper Number | Subject/ Title of the Paper | Course | Weekly | | Credits | | IA | UA | Total Marks | Duration of Theory Exam |
|--------------|---|--|-----------|-----------|-----------|-----------|------------|------------|-------------|-------------------------|
| | | | Th | Pr | Th | Pr | | | | |
| I | English | Compulsory Language | 4 | - | 4 | - | 20 | 80 | 100 | 3 Hrs |
| II | Second Language | Second Language | 4 | - | 4 | - | 20 | 80 | 100 | 3 Hrs |
| III | Corporate Account – I | Core Discipline | 4 | - | 4 | - | 20 | 80 | 100 | 3 Hrs |
| IV | Cost Account – I | Core Discipline | 4 | - | 4 | - | 20 | 80 | 100 | 3 Hrs |
| V | I.T. Application in Business – III | Core Discipline | 2 | 2 | 2 | 2 | - | 50-Th | 50 | 2 Hrs |
| | | | | | | | | 50-Pr | 50 | 2 Hrs |
| VI | Goods and Services Tax (GST) – I | Ability Enhancement Compulsory | 4 | - | 4 | - | 20 | 80 | 100 | 3 Hrs |
| VII | 1. Banking or 2. Marketing Management or 3. Financial Management or | Discipline Specific Elective [Any One] | 4 | - | 4 | - | 20 | 80 | 100 | 3 Hrs |
| Total | | | 26 | 02 | 26 | 02 | 120 | 580 | 700 | -- |

*IT Application in Business – Theory Paper Separate Head of Passing

*IT Application in Business – Practical Exam Separate Head of Passing


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