

Revised Syllabi for Three - Year Integrated B.Com. Degree course (From June 2013)

1) INTRODUCTION

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

i)	First Year B.Com.	2013-2014
ii)	Second Year B.Com.	2014-2015
iii)	Third Year B.Com.	2015-2016

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

2) ELIGIBILITY

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

3) A.T.K.T. Rules :

As far as A.T.K.T. is concerned, a student who fails in two theories and one practical head of passing at F.Y.B.Com may be admitted to S.Y.B.Com. likewise a student who fails in the two theory and one practical head of passing at S.Y.B.Com may be admitted to T.Y.B.Com. But a student passing S.Y.B.Com but fails in any subject at F.Y.B.Com cannot be admitted to T.Y.B.Com.

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

F.Y.B.Com. w.e.f. 2013-14	
Sr. No.	Compulsory / Main Subjects
101	Compulsory English
102	Financial Accounting
103	Business Economics (Micro)
104 (A)	Business Mathematics and Statistics
	or
104 (B)	Computer Concepts and Applications
105	Optional Group (Any one of the following) a) Organizational Skill Development. b) Banking & Finance c) Commercial Geography d) Defense Organization and Management in India e) Co-Operation. f) Managerial Economics
106	Optional Group (Any one of the following) a) Essentials of E-Commerce b) Insurance & Transport c) Marketing & Salesmanship d) Consumer Protection & Business Ethics. e) Business Environment & Entrepreneurship f) Foundation Course in Commerce
107	(Any one of the language from the following groups) Modern Indian Languages (M.I.L.) -: Compulsory English / Marathi / Hindi / Gujarathi / Sindhi / Urdu / Persian. Modern European Languages (M.E.L.) -: French / German. Ancient Indian Languages (A.I.L.) -: Sanskrit. Arabic.

S.Y.B.Com. w.e.f. 2014-15	
Sr. No.	Compulsory / Main Subjects
201	Business Communication.
202	Corporate Accounting.
203	Business Economics (Macro)
204	Business Management
205	Elements of Company Law
206	Special Subject – Paper I (Any one of the following) a) Business Administration b) Banking & Finance.

	<ul style="list-style-type: none"> c) Business Laws & Practices. d) Co-operation & Rural Development. e) Cost & Works Accounting. f) Business Statistics. g) Business Entrepreneurship. h) Marketing Management. i) Agricultural & Industrial Economics. j) Defense Budgeting, Finance & Management. k) Insurance, Transport & Tourism. l) Computer Programming and Applications.
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T.Y. B.Com. w.e.f. 2015-16	
Sr. No.	Compulsory / Main Subjects
301	Business Regulatory Framework (Mercantile Law)
302	Advanced Accounting.
303 (A)	Indian & Global Economic Development
	Or
303 (B)	International Economics
304	Auditing & Taxation
305	<p>Special Subject – Paper II (Same special subject offered at S.Y. B.Com.)</p> <ul style="list-style-type: none"> a) Business Administration b) Banking & Finance. c) Business Laws & Practices. d) Co-operation & Rural Development. e) Cost & Works Accounting. f) Business Statistics. g) Business Entrepreneurship. h) Marketing Management. i) Agricultural & Industrial Economics. j) Defense Budgeting, Finance & Management. k) Insurance, Transport & Tourism. l) Computer Programming and Applications.
306	<p>Special Subject – Paper III (Same special subject offered at S.Y. B.Com.)</p> <ul style="list-style-type: none"> a) Business Administration b) Banking & Finance. c) Business Laws & Practices. d) Co-operation & Rural Development. e) Cost & Works Accounting. f) Business Statistics. g) Business Entrepreneurship. h) Marketing Management. i) Agricultural & Industrial Economics. j) Defense Budgeting, Finance & Management. k) Insurance, Transport & Tourism. l) Computer Programming and Applications.

B) Subjects Carrying Practical's

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

(C) A Student must offer the same Special Subject at T.Y.B.Com. which he has offered at S.Y.B.Com.

(D) In an exceptional cases, a student may change the subject chosen by him at second year during the first term of the third year provided he keeps the additional terms of the new subject at S.Y.B.Com.

4. EXTERNAL CANDIDATES

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

5. MEDIUM OF INSTRUCTION.

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

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

6. WORKLOAD

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

7. UNIVERSITY TERMS

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

8. VERIFICATION AND REVALUATION

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

9. EQUIVALENCE AND TRANSITORY PROVISION

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

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

10. RESTRUCTURING OF COURSES

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

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

11. SETTING OF QUESTION PAPERS

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

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

Objectives:-

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

Term I

Unit No.	Topic	Lectures
1	Law of Contract - General Principles. (Indian Contract Act, 1872) <ul style="list-style-type: none"> • Definition, Concept and kinds of contract • Offer and Acceptance. • Capacity of parties. • Consideration. • Consent and free consent. • Legality of object and consideration. • Void Agreements. • Discharge of contract. • Breach of contract and remedies (Including damages, meaning, kinds and rules for ascertaining damages) 	20
2	Law of Partnerships: 2.1. Indian Partnership Act 1932: Partnership; Definition and Characteristics, Types of Partners, Rights, Duties and Liabilities of Partners, Dissolution of Partnership. 2.2. Limited Liability Partnership Act 2008: Limited Liability Partnership (LLP); Concept, Nature and Advantages, Difference between LLP and Partnership Firm, Difference between LLP and company, Partners and designated partners, Incorporation of LLP, Partners and their relations, Liability of LLP and Partners (Section 27). Financial Disclosure by LLP, Contributions (Section 32), Assignments and Transfer of Partnership Rights (Section 42) Conversation to LLP (Section 55), Winding-up and dissolution (Section 63 & 64)	04 05
3	Sale of Goods. (Sale of Goods Act,1930) Contract of sale-Concept and Essentials. Sale and agreement to sale. Goods-Concept and kinds. Conditions and warranties. (Definition, Distinction, implied conditions and warranties)Transfer by non-owners. Rights of Unpaid Seller and Remedial Measures.	14
4	E-Contracts (E-Transactions/E-Commerce.): <ul style="list-style-type: none"> • Significance of E-Transactions /E-Commerce. <ul style="list-style-type: none"> ▪ Nature. 	05

	<ul style="list-style-type: none"> ▪ Formation. ▪ Legality. ▪ Recognition. <p>(Chapter 4.Sec.11-13 of I T Act,2000 relating to attribution, acknowledgement, dispatch of E-Records)</p> <ul style="list-style-type: none"> • Digital Signatures –Meaning & functions, Digital Signature certificates [Sections 35-39] • Legal issues involved in E-Contracts. 	
Term II		
5	<p>The Consumer Protection Act, 1986</p> <ul style="list-style-type: none"> • Salient features of the C.P. Act. • Definitions-Consumer, Complainant, Services, Defect & Deficiency, Complainant, unfair trade practice, restrictive trade practice. • Consumer Protection Councils. • Procedure to file complaint & Procedure to deal with complaint & Reliefs available to consumer.(Sec.12 to14) • Consumer Disputes Redressal Agencies. (Composition, Jurisdiction, Powers and Functions.) 	12
6	<p>Intellectual Property Rights : (IPRs)</p> <ul style="list-style-type: none"> • WIPO: Brief summary of objectives, organs, programmes& activities of WIPO.TRIPS: As an agreement to protect IPR-Objectives & categories of IPR covered by TRIPS. • Definition and conceptual understanding of following IPRs under the relevant Indian current statutes. • Patent: Definition & concept, Rights & obligation of Patentee, its term. • Copyright: Characteristics & subject matter of copyright, Author & his Rights, term. • Trademark: Characteristics, functions, illustrations, various marks, term, internet domain name- Rights of trademark holder. • Design: Importance, characteristics, Rights of design holder. • Geographical Indications, Confidential Information & Trade Secrets, Traditional knowledge—Meaning & scope of these IPRs. 	16
7	<p>Negotiable Instruments Act, 1881:</p> <ul style="list-style-type: none"> • Concept of Negotiable Instruments: Characteristics, Meaning Important relevant definitions under the Act • Definitions, Essentials of promissory note, bill of exchange and cheque. Distinction between these instruments. Crossing of cheques – It’s meaning and types. • Holder and holder in due course, Privileges of holder in due course. • Negotiation, endorsement, kinds of endorsement. • Liabilities of parties to negotiable instruments. • Dishonour of N. I., kinds, law relating to notice of dishonour. Dishonour of cheques. 	14
8	<p>Arbitration & Conciliation:</p> <ul style="list-style-type: none"> • Concept of Arbitration & Conciliation. • Definition & Essentials of Arbitration Agreement. 	06

	<ul style="list-style-type: none"> • Power and Duties of Arbitration. Conciliation proceeding. (Provisions of Arbitration & Conciliation Act,1996 in nutshell to be covered.) 	
	Total	48

Recommended Books:

- 1) Business and Corporate Law :- Dr. Kaur Harpreet, Lexis Nexis (2013)
- 2) Laws for Business, Sulphery M.M.&Basheer, PHI Learning Pvt. Ltd., Delhi. (2013)
- 3) Business Laws :- Kuchhal M.C.&KuchhalVivek, Vikas Publishing House (2013)
- 4) Business and Commercial Laws:-Sen And Mitra
- 5) An Introduction to Mercantile Laws :-N.D.Kapoor
- 6) Business Laws :- N.M.Wechlekar
- 7) Company Law :-Avtar Singh
- 8) Business Law for Management :-Bulchandani K.R
- 9) Negotiable Instruments Act :-Khergamwala
- 10) Intellectual Property Law:-P.Narayan.
- 11) Cyber Laws :- Krishna Kumar
- 12) Consumer Protection Act In India :-Niraj Kumar
- 13) Consumer Grievance Redressal under CPA :-Deepa Sharma.
- 14) Business Law – Dilip Shinde, Kiran Nerkar, Shantnu Jog, Anant Deshmukh
(Sai Jyoti Publication)

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

Objectives:-

- ❖ To impart the knowledge of various accounting concepts
- ❖ To instill the knowledge about accounting procedures, methods and techniques.
- ❖ To acquaint them with practical approach to accounts writing by using software package.

TERM - I

Unit No.	Topic and Contents	No. of Lectures
1.	Accounting Standards & Financial Reporting (Introduction to IFRS-Fair Value Accounting):- Brief Review of Indian Accounting Standard :- AS- 3, AS-7, AS-12, AS-15 AS-17 to AS-25 simple practical examples of application nature.	12
2.	Final Accounts of Banking Companies :- * Introduction of Banking Company - Legal Provisions - Non Performing Assets (NPA) - Reserve Fund - Acceptance, Endorsements & Other Obligations - Bills for Collection - Rebate on Bills Discounted - Provision for Bad and Doubtful Debts - Preparation of Final Accounts in vertical form as per Banking Regulation Act 1949. * Introduction to Core Banking System.	12
3.	Insurance Claim Accounts :- A. Claim for Loss of Stock - Introduction - Procedure for Calculation - Average Clause - Treatment of abnormal items of goods - Under & Overvaluation of Stock. B. Claim for Loss of Profit - Introduction - Indemnity under policy - Some important terms - Procedure for ascertaining claims. C. Claim for Loss of Fixed Assets - Introduction - Some important terms - Procedure for ascertaining claims.	12
4.	Final Accounts of Co-operative Societies :- a. Credit Co-operative Societies :- b. Consumer Co-operative Societies :- Meaning - Allocation of Profit as per Maharashtra State Co-operative Societies Act. Preparation of Final Accounts of Credit Co-operative Societies and Consumer Co-operative Societies.	12
TOTAL		48
TERM - II		
5.	Computerized accounting practices:- A. VAT & VAT Report B. Service Tax C. Central Value Added Tax D. Income Tax - Tax Deducted at Source (TDS) Including entries with the help of Accounting Software. (Demonstration and Hands Experience.)	12
6.	Branch Accounts :- Stock and Debtors System :- Introduction - Types of Branches - Goods supplied at Cost & Invoice Price.	12

7.	Single Entry System :- Conversion of Single Entry into Double Entry :- Introduction - Preparation of Cash Book - Total Debtor Account - Total Creditor Account - Final Accounts.	12
8.	Analysis of Financial Statements :- Ratio Analysis :- Meaning - Objectives - Nature of Ratio analysis - Problems on Ratio Analysis restricted to the following Ratio only - *Gross Profit Ratio *Net Profit Ratio * Operating Ratio * Stock Turnover Ratio * Debtor Turnover Ratio * Current Ratio * Liquid Ratio * Debt to Equity Ratio.	12
TOTAL		48

Allocation of Marks :-

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

Recommended Books:-

1. 1. Advanced Accounts: By M.C. Shukla & S.P. Grewal (S.Chand & Co. Ltd. New Delhi)
2. 2. Advanced Accountancy: By S.P. Jain & K.N. Narang (Kalyani Publishers, New Delhi)
3. 3. Advanced Accountancy: By R.L.Gupta & M. Radhaswamy (Sultan Chand & Sons, New Delhi)
4. Advanced Accounting: By Dr. K.N. Jagtap, Dr. S. Zagade.
5. Student Guide to Accounting Standards : D.S. Rawat (Taxmann, New Delhi)
6. Accounting Standards : Sanjeev Singhal.
7. Principal of Management Accounting : Dr. S.N. Maheshwari.
8. Advanced Management Accounting : Ravi Kishor.

Journals:-

1. The Chartered Accountant: Journal of the Institute of Chartered Accountants of India.
2. The Accounting World : ICAI Hyderabad

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

Objectives :

- 1) To study the theories of International Trade.
- 2) To highlight the trends and challenges faced by nations in a challenging global environment.

TERM-I

Unit No.	Topic	Lectures		
1	Introduction	12		
	1.1		Meaning and Scope of International Economics.	
	1.2		Importance of International Trade	
	1.3		Domestic Trade Vs International Trade	
	1.4		Role of International Trade in Economic Growth	
2	Theories of International Trade	12		
	2.1		Theory of absolute cost advantage	
	2.2		Theory of comparative cost advantage	
	2.3		Theory of factor endowment (Heckscher-ohlin Theory, Leontief Paradox)	
	2.4		Intra Industrial Trade	
3	Terms of Trade	12		
	3.1		Concept of Terms of Trade A) Gross Barter Terms of Trade B) Net Barter Terms of Trade C) Income Terms of Trade and Trade Policy D) Single Factorial Terms of Trade E) Double Factorial Terms of Trade	
	3.2		Factors affecting on Terms of Trade	
	3.3		Free Trade Policy – Meaning, Arguments for and against	
	3.4		Protection Policy – Meaning, Arguments for and against	
	4		Regional and International Economic Co-operation	12
			4.1	
4.2		South Asian Association for Regional co-operation (SAARC)		
4.3		Concept of Trade Blocks and Economic Integration		
4.3.1		South American Preferential Trading Arrangement (SAPTA)		
4.3.2		North Atlantic free Trade Agreement (NAFTA)		
4.4		BRICS – Introduction & Functions		
TERM - II				
5	Balance of Payment	12		
	5.1		Concept of Balance of Trade and Balance of Payments	
	5.2		Balance of Payment on current Account and Capital Account	
	5.3		Measures to correct disequilibrium of Balance of Payment	
	5.4		Causes of disequilibrium of Balance of Payment	

Unit No.	Topic		Lectures
	5.5	Convertibility of Rupee on Current and Capital Account.	
6	Foreign Exchange Rate		12
	6.1	Meaning of Foreign exchange rate	
	6.2	Fixed v/s flexible exchange rate	
	6.3	Theories of Exchange Rate	
	6.3.1	Purchasing Power Parity Theory	
	6.3.2	Balance of Payments Theory	
7	Foreign Exchange Market		12
	7.1	Structure of foreign exchange market	
	7.2	Management of Foreign Exchange -inflow and outflow of foreign capital.	
	7.3	Euro Dollar Market – Nature and Scope	
	7.4	Advantages & Disadvantages of Foreign Exchange Market.	
8	Factor Mobility and Foreign Trade Policy		12
	8.1	Foreign Capital – Meaning of Foreign Direct Investment and Foreign Institutional Investments	
	8.2	Role of Multi National Corporations (MNC's)	
	8.3	Motives and effects of International Labour Migration	
	8.4	India's Foreign Trade Policy since 1991 Features, Trends and Evaluation.	

Recommended Books :

- 1) Dr.D.M.Mithani – International Economics (Himalaya Publishing house ltd)
- 2) Z.M.Jhingan : International Economics (Vrinda Publication)
- 3) Dr.Mrs.Nirmal Bhalerao & S.S.M.Desai – International Economics (Himalaya Publishing house ltd)
- 4) Deminic Salvatove – International Economics
- 5) Francis Cherulliom - International Economics (Prentice hall)
- 6) L.M.Bhole – Financial Institutions Markets (Tata McGraw Hill)
- 7) H.R.Macharaju – International Financial Markets and India (Wheeler Publication)
- 8) RBI Report on Currency Finance

Magazines / Journals , Reports, Websites

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

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

1. To acquaint themselves about the concept and principles of Auditing, Audit process, Assurance Standards, Tax Audit, and Audit of computerized Systems.
2. To get knowledge about preparation of Audit report.
3. To understand the basic concepts and to acquire knowledge about Computation of Income, Submission of Income Tax Return, Advance Tax, and Tax deducted at Source, Tax Collection Authorities under the Income Tax Act, 1961.

Term I Section
Section- I Auditing

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

Term II
Section - II Income Tax

Unit No.	Topic	Lectures
1.	Important Concepts and Definitions under Income Tax Act-1961. Income, Person, Assessee, Assessment year, Pervious year, Agricultural Income, Exempted Income, Residential Status of an Assessee, PAN, TAN	08

2.	<p>Computation of Taxable Income under the different Heads of Income</p> <p>a. Income from Salary – Meaning of salary, Salient features of salary Allowances and tax Liability- Perquisites and their Valuation- Deductions from salary. (Theory and Problems)</p> <p>b. Income from House Property Basis of Chargeability Annual Value Self occupied and let out property Deductions allowed (Theory and Problems)</p> <p>c. Profits and Gains of Business and Professions Definitions, Deductions expressly allowed and disallowed (Theory And Problems)</p> <p>d. Capital Gains Chargeability-definitions-Cost of Improvement, Short term and long term Capital gains (Theory only)</p> <p>e. Income from other sources- Chargeability - deductions - Amounts not deductible.(Theory only)</p>	08 04 08 04
3.	<p>Computation of Total Taxable Income of an Individual Gross total Income-deductions u/s-80C, 80ccc to 80 U – Income Tax calculation- (Rates applicable for respective Assessment year) Education cess</p>	08
4.	<p>Miscellaneous Tax deducted at source-Return of Income-Advance payment of Tax-methods of payment of tax-Forms of Return-Refund of Tax. (Theory)</p>	04
5.	<p>Income Tax Authorities Structure, Functions and powers of various Income Tax Authorities. (Administrative and Judicial), Central Board of Direct Taxes.</p>	04
	Total	48

List of Practical

Sr. No.	Topic	Particulars	Mode of Practical
1.	Audit & Auditing process	Study of Meaning, Definition, Nature, objectives , Auditing process	Library Assignment/ Guest lecture
2.	Audit Report	Meaning , Qualified & Clean Audit Report, Forms of Audit Report	Library Assignment/ Guest lecture
3.	Tax Audit	Scope Auditor`s Role under Tax Audit	Library Assignment/ Guest lecture
4.	Audit of Computerized System	Auditing in an EDP Environment, Audit Practice in relation to computerized system	Visit to Tax Consultant
5.	Income from Salary	Meaning of salary, Allowance & Tax liability, perquisites & valuation	Visit to Assessee
6.	Income from	Basis of chargeability, Important points	Visit to let out

	House Property	regarding Income from house property, Determination of gross annual value of self occupied property,	Property owner/ Guest lecture
7.	Profits & Gains of Business & Profession	Meaning of business & profession, procedure for computing taxable profit of business and profession	Visit to Business Firm
8.	Deduction Under Sec.80 C to 80 U	Deduction Under Sec.80 C to 80 U	Visit to Tax Consultant/ Guest lecture
9.	Income Tax Returns –Form 16, ITR – I,II, III,IV	Filling and collecting the Form No. 16, Filling and collecting ITRs	Visit to Tax Consultant/ Guest lecture

Recommended Books

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

T.Y. B.Com.
Business Administration Special Paper II
Subject Name -: Business Administration
Course Code -: 305 – a.

Objective -:

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

Term I -: Human Resource Development.

Unit No.	Content	Lectures
1.	Human Resource function 1.1 Meaning, Objectives of Human Resource Function, Difference between H.R.M. and H.R.D. 1.2 Organization, Scope and functions of Human Resource Department in Modern Business. 1.3 Human Resource Planning – Nature and Scope, Job analysis - Job description - Job specification. 1.4 Emerging Concept of H.R.D. – Quality Circles –Kaizen - Voluntary Retirement Schemes.	14
2.	Recruitment and Training 2.1 Methods or sources of Recruitment of manpower, Role of Recruitment Agencies- Selection Process. 2.2 Types of Interviews- Interview Techniques. 2.3 Objectives and importance of Training and Development. 2.4 Types and Methods of Training Programmes.	10
3.	Employee Career and Succession planning 3.1 Aims and objectives of career planning. 3.2 Career Planning Process – Career Planning Structure. 3.3 Succession Planning - Meaning Need and importance. 3.4 Types of Career Opportunities A) Public Sector :- State and Local Government level - Personnel officer, Purchasing officer, secretary, Director of Administration Accountant etc. B) Private sector :-Marketing and Sales, Production and Material Management, Financial sector, Management as a profession, Insurance Industry, Accounting and Management Information System.	12
4.	Performance Appraisal Management. 4.1 Concept and Importance. 4.2 Performance Appraisal Process. 4.3 Methods and Techniques. 4.4 Merits and limitations of performance appraisal.	12
Total		48

Term II -: Marketing Functions.

Unit No.	Content	Lectures
1.	Introduction 1.1 Meaning and scope of Marketing. 1.2 Objectives of Marketing.	10

	1.3 Classification of marketing. 1.4 Functions of Marketing.	
2.	Marketing Mix 2.1 Meaning and Importance of Product, Product mix, product life cycle. New product development- Types of new product, Branding, Packaging, Labeling. 2.2 Price – Meaning, Factors affecting Pricing Decisions, Methods of Pricing. 2.3 Place – Functions of distribution channels, Types of distribution channels, Impact of technology on Distribution. 2.4 Promotion – Meaning of sales promotion, Importance, Methods and New techniques of sales promotion.	13
3.	Advertising 3.1 Advertising- Meaning, Scope, Importance, Role of advertising in modern business, Criticism on Advertising practices. 3.2 Advertising media – Different medias of advertising, Selection of advertising media. 3.3 Ethics in advertising- Ethics and appeals in Advertising, Advertising Standards Council of India. 3.4 Future of advertising – Advertising in depression and crisis, Employment opportunities in advertising field.	13
4.	Modern Marketing Trends 4.1 Global marketing – Meaning, Scope, Importance, International marketing Challenges and Problems. 4.2 Marketing Research- Meaning, Scope and Methods of Marketing research. 4.3 Retailing- Meaning, New Trends in Marketing, Direct Marketing, Malls, Franchising. 4.4 Recent Trends in Marketing- i) E-Marketing ii) Telemarketing iii) Internet Marketing iv) M-Marketing.	12
	Total	48

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

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

Objective -:

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

Term I

Unit No.	Finance	Lectures
	content	
1	Finance -: 1.1 Money and Finance, Need, Nature and Importance of Finance. 1.2 Finance Functions, Objectives of Financial Management, Functions of Finance Manager. 1.3 Financial need of a modern business organization.	10
2	Financial Planning -: 2.1 Meaning, Nature and characteristics of financial planning. Scope, Importance, Advantages, Limitations, of Financial Planning . 2.2 Steps in financial planning. 2.3 Methods of estimating financial requirements.	12
3	Capitalization and Capital Structure -: 3.1 Capitalization – Concept, Factors governing capitalization, over and under capitalization - Causes and effects, Fair Capitalization. 3.2 Capital Structure- Meaning, Concept and Principles of capital structure, Factors influencing the pattern of capital structure. 3.3 Trading on equity- Concepts and effects.	12
4	Management of Capital -: 4.1 Types of capital- Fixed capital and working capital, owned and borrowed capital, Short and Long term Capital. 4.2 Need, Importance, Factors governing fixed and working capital requirement. 4.3 Sources of capital - Shares, Debentures, Public Deposits, Ploughing back of profits, Loans from Bank and Financial Institutions, Trade creditors, Installment credit etc.	14
Total		48

Term II

(Production, Operations Functions)

Unit No.	Production, Operations Functions	Lectures
	content	
1	Production management Functions -: 1.1 Meaning, Definition, Functions of Production Management, Responsibilities of Production manager . 1.2 Production Planning - Objectives, Importance, levels of planning. 1.3 Routing & Scheduling - Meaning, Route Sheets, Scheduling, Master and sequential scheduling, scheduling devices.	14

	1.4 Production control- Definition and meaning, Necessity, objectives, factors and techniques of production control	
2	Plant Location and Plant Layout 2.1 Introduction, importance, factors responsible for plant location. 2.2 Plant Layout- Meaning, Definition, Importance of good layout, factors relevant for choice of layout, Line, Process and Product layout. 2.3 Plant Layout - Advantages, disadvantages and techniques.	10
3	Inventory management 3.1 Inventory management -Introduction, methods, and Norms. 3.2 EOQ, Use of Computers in Inventory Management, 3.3 Material Requisition Planning (MRP) , Just In Time (JIT),ABC Analysis.	10
4	Material Handling and supply chain management 4.1 Meaning, function of material handling, principles of material handling. 4.2 Common material handling devices fork lift truck, platform truck, straddle carrier, chain hoist, roller and belt conveyor, bridge crane, crawler crane. 4.3 Supply chain management- Theory, Principles, Implications, Factors affecting supply chain management.	14
	Total	48

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