

Anekant Education Society's  
**TULJARAM CHATURCHAND COLLEGE**  
**Of Arts, Science and Commerce, BARAMATI**  
(AUTONOMOUS)

**Scheme of Course Structure (Faculty of Commerce) 2019-2020**

Sr.No.	Class	Semester	Code	Paper Title	Credit	Exam	Marks
1	FYBCom	I	COMFE1101	Compulsory English-I	3	I / E	50 + 50
2	FYBCom	I	COMFA1102	Financial Accounting-I	3	I / E	50 + 50
3	FYBCom	I	COMBE1103	Business Economics (Micro) - I	3	I / E	50 + 50
4	FYBCom	I	COMBS1104A OR COMED1104B	Business Statistics-I Entrepreneurship Development-I	3	I / E	50 + 50
5	FYBCom	I	COMBF1105	Banking and Finance-I	3	I / E	50 + 50
6	FYBCom	I	COMCP1106A OR COMMS1106B	Consumer Protection and Business Ethics-I Marketing and Salesmanship-I	3	I / E	50 + 50
7	FYBCom	I	COMAE1107A OR COMMAR1107B OR COMHIN1107C	Additional English-I Marathi-I Hindi-I	3	I / E	50 + 50
8	FYBCom	I		Physical Education	2		
9	FYBCom	I		Certificate Course	2		
10	FYBCom	II	COMFE1201	Compulsory English-II	3	I / E	50 + 50
11	FYBCom	II	COMFA1202	Financial Accounting-II	3	I / E	50 + 50
12	FYBCom	II	COMBE1203	Business Economics (Micro) – II	3	I / E	50 + 50
13	FYBCom	II	COMBS1204A OR COMED1204B	Business Statistics-II Entrepreneurship Development-I I	3	I / E	50 + 50
14	FYBCom	II	COMBF1205	Banking and Finance-II	3	I / E	50 + 50
15	FYBCom	II	COMCP1206A OR COMMS1206B	Consumer Protection and Business Ethics-II Marketing & Salesmanship-II	3	I / E	50 + 50
16	FYBCom	II	COMAE1207A OR COMMAR1207B OR COMHIN1207C	Additional English-II Marathi-II Hindi-II	3	I / E	50 + 50
17	FYBCom	II		Physical Education	2		
18	FYBCom	II		Certificate Course	2		

**SYLLABUS (CBCS) FOR F.Y.B.Com (Semester I)**  
**(w. e. from June, 2019)**

**Class : F.Y. B. Com. (Semester- I)**

**Paper Code : COMCE1101**

**Paper : I**

**Credit : 3 credits**

**Title of Paper: Compulsory English - I**

**No. of lectures: 48**

**A) Learning Objectives:**

- a) To offer students good pieces of prose and poetry so that they realize the beauty and communicative power of English
- b) To introduce them to native cultural experiences and situations so that they understand the importance and utility of English Language
- c) To develop linguistic competence and communicative skills among the students
- d) To develop oral and written communicative skills among the students so that their employability enhances and becomes the medium of their livelihood and personality.

**B) Learning Outcomes:**

**TOPICS/CONTENTS:**

**Prose (20L)**

Unit 1: The Power of Prayer-A.P.J. Abdul Kalam.

Unit 2: A Talk on Advertising-Herman Wouk

Unit 3: The Gold Frame-R.K. Laxman

Unit 4: The Lottery Ticket -Anton Chekov

Unit 5: The Last Leaf- O. Henry The Bear Hunt-Leo Tolstoy

**Poetry (08L)**

Unit 6: Money Madness-D.H. Lawrence

Unit 7: Bright Star- John Keats

**Language and Soft-Skills (20L)**

Unit 8: Meeting and Greeting People and Dialogues

Unit 9: Group Discussion and Interview Skills

**References:**

**Class : F.Y. B. Com. (Semester- I)**

**Paper Code : COMFA1102**

**Paper : I**

**Credit : 3 Credits**

**Title of Paper: Financial Accounting - I**

**No. of lectures: 48**

**A) Learning Objectives:**

1. To impart the knowledge of concepts of amalgamation and Conversion of firm.
2. To instill the knowledge about accounting procedures, methods and techniques.
3. To acquaint them with practical approach to accounts writing by using software package.

**B) Learning Outcome**

The course structure of this paper would equip the students to get in-depth knowledge of financial accounting along with its practical application thereby giving an opportunity to gain easy access to this competitive business world.

**TOPICS/CONTENTS**

**Unit 1: Amalgamation of Partnership Firms: (12L)**

Meaning and Introduction, Objectives, Methods of Accounting

**Unit 2: Conversion of a partnership firm into a limited company: (12L)**

Meaning and introduction, objectives, effects, methods of calculation of purchase consideration (Net Asset and Net Payment method), accounting procedure in the books of the firm and balance sheet of new company

**Unit 3: Computerized Accounting Environment: (10L)**

Meaning and Introduction, Applications of Computerised accounting System- its Advantages and Disadvantages, Difference between Manual Accounting And Computerised Accounting .Various Accounting Software used in recent era

**Unit 3: Tally Accounting Software: (14L)**

Introduction to TALLY Accounting software, Features of Tally Accounting Software, Company Creation , Company Features (F-11)-[Accounting, Inventory & Statutory], Types of Group [Creation, Alteration and deletions], Ledger [Creation, Alteration and Deletions], Types of Vouchers [Contra, Payment, Receipt, Purchase, Sales, Journal, Debit Note& Credit Note], Recording various Business transactions & Generation of Reports.

**References:**

1. M. C. Shukla, T. S. Grewal and S. C. Gupta, “Advanced Accounting”, S Chand & Co., New Delhi
2. S. N. Maheshwari, “Advanced Accounting”, Vikas Publishing House, New Delhi
3. R. L. Gupta, “Advanced Accounting”, Sultan Chand & Co., New Delhi
4. The CA Journal of The ICAI
5. P. C. Tulsian, “Financial Accounting”, Tata McGraw-Hill Publishing Co. Ltd. New Delhi
6. A. Mukharji & M. Hanif, “Financial Accounting”, Tata McGraw-Hill Publishing Co. Ltd. New Delhi

**Class : F.Y. B. Com. (Semester- I)**

**Paper Code : COMBF1103**

**Paper : I**

**Credit : 3 credits**

**Title of Paper: Business Economics (Micro) - I**

**No. of lectures: 48**

**A) Learning Objectives:**

1. To stimulate the student interest by showing the relevance and use of various economic concepts such as demand estimation/ forecasting and other related to business
2. To apply economic reasoning to problems of business.

**B) Learning Outcome:**

The main outcome of this course is to expose Students of Commerce to basic Micro Economic concepts and inculcate an analytical Approach to the subject matter.

**TOPICS/CONTENTS**

**Unit 1: Introduction.**

**(10L)**

- 1.1 Meaning, Nature, Scope, importance and limitations of Business Economics- (Micro)
- 1.2 Difference between Micro and Macro Economics.
- 1.3 Tools for Analysis
  - a. Functional Relationships
  - b. Schedules
  - c. Graphs
  - d. Equations
- 1.4 Goals of firms
  - a) Economic Goals of Firms
    - i. Profit Maximization
    - ii. Shareholders Wealth Maximization
    - iii. Management Reward Maximization
    - iv. Growth of the firm
    - v. Sales maximization
    - vi. Long run survival
  - b) Non-Economic goals
    - i. Political power, Prestige
    - ii. Social responsibility and welfare
    - iii. Goodwill of employees

**Unit 2: Demand Analysis**

**(16L)**

- 2.1 Demand- Concept, Types, The law of demand and determinants of demand
- 2.2 Elasticity of Demand- Concept, Types and its measurements
- 2.3 Consumer Behavior
  - a. Utility- Meaning, Concept, Features and The law of diminishing Marginal Utility
  - b. Indifference Curve Analysis: Concept, Characteristics and Consumer Equilibrium

## 2.4 Demand Estimation and Forecasting

- a) Meaning and objectives of Demand Forecasting
- b) Methods of Demand Forecasting:

## 2.5 Descriptive Analysis of

### a) Direct Methods:

1. Consumer Survey
2. Expert opinion
3. Simulating market situation
4. Controlled Market Experiments

### b) Indirect Methods

1. Simple correlation
2. Trend Projections

## **Unit 3: Production and Cost Analysis**

**(16L)**

### 3.1 Production Function – Meaning

### 3.2 Law of Variable Proportions - The Three Stages

### 3.3 Law of Returns to Scale - The Three Stages

### 3.5 Economies and Diseconomies of Scale – Internal and External

### 3.5 Cost Analysis:

#### a) Types of Costs:

- a. Total cost
- b. Average Cost
- c. Marginal Cost
- d. Opportunity cost
- e. Economic Cost
- f. Accounting Cost
- g. Behavior of Cost Curves:
- h. In the Short Run
- i. In the Long Run

## **References:**

1. Sarma K. V. S. (2001) Statistics made it simple: Do it yourself on PC. Prentce Hall of India, New Delhi.
2. Gupta and Kapoor : Fundamentals of Applied Statistics, Sultan Chand and Sons, New Delhi.
3. B. L. Agarwal : Programmed Statistics, New Age International Publishers, New Delhi

**Class** : F.Y. B. Com. (Semester- I)  
**Paper Code** : COMBS1104A  
**Paper** : I  
**Credit** : 3 credits

**Title of Paper: Business Statistics-I**  
**No. of lectures: 36**

**A) Learning Objectives:**

1. To understand concept of population and sample.
2. To compute various measures of central tendency, dispersion, skewness and kurtosis.
3. To understand concept of shares and to calculate dividend.

**B) Learning Outcome:**

The main outcome of this course is to acquaint students with initial description of the data as part of a more extensive statistical analysis by using some elementary statistical methods.

**TOPICS/CONTENTS:**

**Unit 1: Shares and Dividends** [4L]

Concept of Shares, Stock exchange, Face Value, Market Value, Dividend, Equality  
Shares, Preferential Shares, Bonus Shares, Examples

**Unit 2: Matrices and Determinants (up to order 3 only)** [12L]

Multivariable data, Definition of a Matrix, Types of Matrices, Algebra of Matrices, Determinants, Adjoint of a Matrix, Inverse of a Matrix via adjoint Matrix, Homogeneous System of Linear equations, Condition for Consistency of homogeneous system, Solution of Non-homogeneous System of Linear equations (not more than three variables).  
Problems.

**Unit 3: Population and Sample** [4L]

Definition of Statistics, Scope of Statistics in Economics, Management Science and industry. Concept of population and sample with illustration. Method of sampling – SRSWR, SRSWOR, Stratified, Systematic, (Description of sampling procedures only).

**Unit 4: Measures of Central Tendency** [10L]

Frequency distribution: Raw data, attributes and variables, Classification of data, frequency distribution, cumulative frequency distribution, Histogram & ogive curves.  
Mean median and mode for ungrouped and grouped data.

Geometric mean: definition, merits and demerits.

Harmonic mean: definition, merits and demerits.

Choice of A.M., G.M. and H.M.

Examples and problems.

### **Unit 5: Measures of Dispersion**

**[6L]**

Concept of dispersion, Measures of dispersion: Range, Variance, Standard deviation (SD) for grouped and ungrouped data, combined SD Measures of relative dispersion: Coefficient of range, coefficient of variation.

### **References:**

1. Sheldon M. Ross: An Elementary Introduction to Mathematical Finance
2. Gupta S. C. and Kapoor V. K.: Fundamentals of Mathematical Statistic, Sultan Chand and Sons, 23, Daryaganj, New Delhi 110002.
3. Gupta S. P.: Statistical Methods, Sultan Chand and Sons, 23, Daryaganj, New Delhi 110002.
4. Mukhopadhyaya Parimal (1999): Applied Statistics, New Central Book Agency, Pvt. Ltd. Calcutta. 11.
5. Goon A. M., Gupta, M. K. and Dasgupta, B. (1986): Fundamentals of Statistics, Vol. 2, World Press, Calcutta.
6. Gupta S. C. and Kapoor V. K. (1987): Fundamentals of Applied Statistics, S. Chand and Sons, New Delhi.



**Class : F.Y. B. Com. (Semester- I)**  
**Paper Code : COMED1104B**  
**Paper : I** **Title of Paper: Entrepreneurship Development I**  
**Credit : 3 credits** **No. of lectures: 48**

**A) Learning Objectives –**

1. To Understand entrepreneurship concept thoroughly
2. To make the students aware about the Business Environment.
3. To create entrepreneurial awareness among students.

**B) Learning Outcomes-**

This course will offer the fundamentals of starting and operating business. It will provide special opportunities for women entrepreneurs. The students can understand the traits and qualities of entrepreneurs.

**TOPICS/CONTENTS**

**Unit 1: Business- (12L)**

Meaning, characteristics, Types of businesses. Entrepreneur- Definition, Concept, Characteristics. Functions of entrepreneurs in economic development. Entrepreneurial traits, types, qualities and functions of entrepreneurs. Difference between Entrepreneur & Entrepreneurship.

**Unit 2: Need & Importance of Entrepreneurship- (12L)**

Need & Importance of Entrepreneurship--Unemployment- Poverty-Regional imbalance- Social injustice-Inflation-Parallel Economy-Lack of Technical knowledge and information

**Unit 3: Factors affecting Entrepreneurship Development- (12L)**

Factors affecting Entrepreneurship Development- Internal factors, External factors, Social factors, Economical factors, Political factors, Cultural factors, Psychological factor, Technological factors, Educational and International factors

**Unit 4: Factors affecting Entrepreneurship Development- (12L)**

Entrepreneurial Development Theories- Psychological Model- Shumpeter's Innovative Theory, McClelland's Need for Achievement Theory, Social Model- Max Webber's Theory of Social Change, Frank W. Young's Theory of Group Level Partners, Economic Model- Papanek & Harris's Economic Theory, Risk Bearing Theory of Knight.

**References:**

1. Dynamics of Entrepreneurship Development and Management – Desai Vasant – Himalaya Publishing house
2. Crusade – Shirke B. G. – AmeyaPrakashan
3. Entrepreneurship – Rober D Histrith – Tata McGraw Hill Publishing House
4. Entrepreneurial Development – Khanka – S. Chand
5. Entrepreneurial Development – Gupta, Shrinivasan – S Chand
6. Essentials of Business Enviornment- K. Aswathappa- Himalaya Publishing House
7. The Journal of Entrepreneurship EDI Ahmedabad
8. Government of Maharashtra website.

**Class : F.Y. B. Com. (Semester- I)**

**Paper Code : COMBF1105**

**Paper : I**

**Credit : 3 credits**

**Title of Paper: Banking and Finance-I**

**No. of lectures: 48**

**A) Learning Objectives:**

1. Acquainting the students with the Fundamental Principles of Banking.
2. Making give thorough about the basic operations of banks.
3. Giving firsthand experience to students about the latest trends in banking.
4. Preparing the foundation of understanding about the most important trends in Indian Banking System.

**B) Learning Outcome:**

The main outcome of the syllabus would be the understanding of basic banking operations and principles of banking.

**TOPICS/CONTENTS**

**Unit 1: Evolution of Banking In India (10L)**

- 1.1 Origin of Banking
- 1.2 Evolution of Banking in British Period ( Till 1947)
- 1.3 Evolution of Banking After Independence (1947-2018)
- 1.4 Structure of Indian Banking System

**Unit 2: Fundamental Operations of Banks (16L)**

- 2.1 Functions of Banks- Primary and Secondary
- 2.2 Types of Account Holders
- 2.3 Opening and Operating of Banking Accounts
- 2.4 Transfer and Closure of Accounts

**Unit 3: Principles of lending, Credit Creation and Balance sheet of a Bank (16L)**

- 3.1 Principles of Lending
- 3.2 Multiple Credit Creation- Principles, Process and Limitations
- 3.3 Balance sheet of a Commercial Bank

**Unit 4: Methods of Remittances (06L)**

- 4.1 Traditional Instruments- Drafts, Cheques and Truncation
- 4.2 Modern Methods- RTGS, NEFT, Payment Gateway, IMPS, UPI
- 4.3 International Remittances- SWIFT

## References:

- 1 Indian Financial System, Bharati Pathak, Pearson
- 2 Indian Banking, S Natrajan, Dr. R. Parameswaran, S. Chand
- 3 Know Your Banking, Indian Institute of Banking and Finance
- 4 [www.rbi.org](http://www.rbi.org)
- 5 World Bank, [www.worldbank.org](http://www.worldbank.org)

**Class : F.Y. B. Com. (Semester- I)**  
**Paper Code : COMCP1106A**  
**Paper : I Title of Paper: Consumer Protection and Business Ethics-I**  
**Credit : 3 credits No. of lectures: 48**

**A) Learning Objectives:**

1. To acquaint the students with consumer and consumer movement.
2. To make the students aware about consumer rights, duties and mechanism for resolving their disputes.
3. To make students aware about role of united nations and consumers' associations in protection of consumers.
4. To make the students aware about laws relating to consumers.
5. To acquaint the students with role of Business Ethics in various functional areas.

**B) Learning Outcomes:**

This will help the students to make them aware about the concept of consumerism and rights of consumer. It would also enable the students about various laws related to consumer protection in India.

**TOPICS/CONTENTS**

**Unit 1: Consumer and Consumerism: (18L)**

1. 1 Consumer: Concept, Meaning, Definition and Features
1. 2 Problems of consumers: Rural and urban, Its Nature and Types
1. 3 Consumerism – Meaning, objectives, Benefits-Consumerism in India
1. 4 Rights, Duties and Responsibilities of Consumers.
1. 5 Consumer Movement-Meaning-Definition-Importance, Scope and Features
1. 6 Development of Consumer Movement in India- Problems and Prospects.

**Unit 2: Voluntary Consumer Organizations (VCO) and Consumer Protection: (06L)**

2. 1 VCO: Origin, Importance, Functions and Limitations
2. 2 Challenges before VCOs
2. 3 Role of Voluntary Consumer Organization in Consumer Protection in the area of marketing & Advertisements.
2. 4 Consumer Education-Meaning-Definition-Objectives

**Unit 3: United Nations organizations Guidelines for Consumer Protection: (06L)**

3. 1 United Nations organization and Consumer Protection- working, objectives and principles
3. 2 United Nations Guidelines for Consumer protection, 1985.
  - 3.2.1. Objectives.

3.2.2. General principles.

3.2.3. Guidelines

- a) Physical Safety
- b) Promotion and protection of consumers' economic interests
- c) Standards for the safety and quality of consumer goods and services

**Unit 4: Consumer Protection Act, 1986:**

**(18L)**

- 4. 1 Background – Need-Scope and Features
- 4. 2 Definitions- Consumer-Goods-Services- Complaints, Complainant- Defect in Goods- Deficiency in Services, Unfair Trade Practices, Restricted Trade Practices.
- 4.3 Consumer Protection Councils-Composition-Working-and Objectives of: a) District Consumer Protection Council b) State Consumer Protection Council c) National Consumer Protection Council
- 4.4 Mechanism for Redressal-Composition and working of Consumer Disputes Redressal Agencies:
  - a) District Consumer Disputes Redressal Forum
  - b) State Consumer Disputes Redressal Commission
  - c) National Consumer Disputes Redressal Commission
- 4. 5. Procedure of filing complaints

**References:**

- 1. Law of Consumer Protection in India- P.K. Majumdar (2011), Orient Publishing Co. New Delhi.
- 2. Practical Guide to Consumer Protection Law, Anup K. Kaushal (2006), Universal Law Publishing Co, New Delhi.
- 3. Consumer Protection Laws, Prof. RakeshKhanna, (2005) Central Law Agency, Alahabad.
- 4. Business Ethics and Corporate Governance, S.K. Bhatia 92005),
- 5. Consumer Protection Law, Dr. S. R. Myneni,(2010), Asia Law House, Hyderabad. 6. Law of Consumer Protection, Dr. Gurbax Singh, Bharat Law Publication, Jaipur.
- 6. Goods and Service Tax Act- Singhanian, Taxman Publication

**Class : F.Y. B. Com. (Semester- I)**  
**Paper Code : COMMS1106B**  
**Paper : I**  
**Credit : 3 credits**

**Title of Paper: Marketing & Salesmanship-I**  
**No. of lectures: 48**

**A) Learning Objectives:**

1. To create awareness about market and marketing.
2. To establish link between commerce / Business and Marketing
3. To understand the basic concept of marketing
4. To understand marketing philosophy and generating ideas for marketing research.
5. To know the relevance of marketing in modern competitive world.
6. To develop an analytical ability to plan for various marketing strategy.

**B) Learning Outcomes:**

This will help the students to get in depth knowledge of marketing and salesmanship and its application in today's world. It would also enable the students to acquaint the recent trends in the field of marketing.

**TOPICS/CONTENTS**

**Unit 1: Basics of Marketing:**

**(12L)**

- 1.1) Market – Marketing – Introduction, Meaning, Definition, Scope, Types and Significance.
- 1.2) Marketing Management – Introduction, Meaning, Definition, Scope, and Significance.
- 1.3) Functions of Marketing – Basic Functions, Functions of Exchanges and Subsidiary Functions.
- 1.4) Marketing Mix – Introduction, Meaning, Definition, Scope and Significance

**Unit 2: Marketing Environment & Research**

**(12L)**

- 2.1) Introduction, Definition and Nature
- 2.2) Factors Constituting Marketing Environment
- 2.3) Impact of Marketing Environment on Marketing Decisions
- 2.4) Marketing Research- Steps, scope, area and Process

**Unit 3: Buyer Behavior and Market Segmentation**

**(12L)**

- 3.1) Introduction, Meaning, Definition, Scope and Significance of Buyer Behavior
- 3.2) Determinants of Buyer Behavior, Stages of Buyer Behavior, Buying Process
- 3.3) Introduction, Meaning, Importance of Market Segmentation.
- 3.4) Bases for Segmentation

## **Unit 4: Product and Pricing Decision**

**(12L)**

- 4.1) Concept of Product – Product Classification
- 4.2) Factors Considered for Product Management – Role of Product Manager
- 4.3) Factors Affecting Pricing Decisions
- 4.4) Pricing & Product, Product Life Cycle – Pricing Methods

### **References:**

- 1 Marketing Management, Macmillan Publication, V.S.Ramaswamy S.Namakumari
- 2 Principals of Marketing, Prentice- Hall of India Pvt.Ltd., Philip Kotler Gary Armstrong
- 3 Rural Marketing, Dorling Kindersley (India), Pvt.Ltd.Pearson, PradeepKashyap
- 4 Marketing Management, Himalaya Publishing House, Dr.K.Karuna Karan
- 5 Marketing in India, Vikas Publishing House, S. Neelamegham
- 6 Basics of Marketing Management, S. Chand ,Dr.R.B.Rudani
- 7 Services Marketing. Himalaya Publishing House. V. Venugopal Raghu V.N.
- 8 Marketing management, Sherlekar
- 9 Marketing management, Kalyani publishing company New delhi, Sontakke C. N



**Class : F.Y. B. Com. (Semester- I)**

**Paper Code : COMAE1107A**

**Paper : I**

**Credit : 3 credits**

**Title of Paper: Additional English-I**

**No. of lectures: 48**

**A) Learning Objectives:**

- a) To expose students to a good blend of old and new literary extracts having various themes those are entertaining, enlightening and informative so that they realize the beauty and communicative power of English.
- b) To make students aware of the cultural values and the major problems in the world today
- c) To develop literary sensibilities and communicative abilities among the students

**B) Learning Outcomes:**

**TOPICS/CONTENTS**

**Unit-1: (9 L)**

- 1) The Social Cost of Economic Globalization - Vandana Shiva
- 2) The World is too much with us - William Wordsworth

**Unit-2: (9 L)**

- 1) The Fun they had – Isaac Asimov
- 2) The Fortune-Teller - Joseph Furtado

**Unit-3: (9 L)**

- 1) Rising Tides of Urban Chaos - Colin Legum
- 2) Once Upon a Time - Gabriel Okara

**Unit-4: (10 L)**

- 1) My Financial Career - Stephen Leacock
- 2) The Road Not Taken - Robert Frost

**Unit-5: (11 L)**

- 1) Good Manners - J.C Hill
- 2) Ars Poetica - Archibald Macleish

**References:**