

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 II)
(w. e. from June, 2019)

Class : F.Y. B. Com. (Semester- II)
Paper Code : COMCE1201
Paper : I **Title of Paper: Compulsory English - II**
Credit : 3 credits **No. of lectures: 48**

A) Learning Objectives:

1. To offer students good pieces of prose and poetry so that they realize the beauty and communicative power of English
2. To introduce them to native cultural experiences and situations so that they understand the importance and utility of English Language
3. To develop linguistic competence and communicative skills among the students
4. 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 Outcome:

TOPICS/CONTENTS:

Prose **(20L)**

Unit 1: Indra Noyi: A Corporate Giant-Indra Nooyi
Unit 2: The Need for Excellence-N.R. Narayana Murthy
Unit 3: Toasted English-R.K. Narayan
Unit 4: The Woodrose- Aburi Chaya Devi
Unit 5: Unhappiness-Franz Kafka (Translated by Willa and Edwin Muir)

Poetry **(08L)**

Unit 6: Stopping by Woods on a Snowy Evening-Robert Frost
Unit 7: A Red Red Rose-Robert Burns

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

Unit 8: Letter Writing and Report Writing
Unit 9: Resume Writing and E-Mail Writing

References:

- 1-Modern Poems-An anthology for students of English
- 2-The Mystic Drum-An anthology of poems in English
- 3-Stories of Today-K. Ravi Varma and E.C. Antony (Macmillan)
- 4-Communication and Soft –Skill Development Ashwini Deshpande (BookgangaPubl)
- 5-English and Soft Skills-S P Dhanavel (Orient Blackswan)
- 6-Enhancing Soft Skills-DipaliBiswas (SPD Publications)
- 7-Interview Like Yourself- Jezra Kaye
- 8-Interview Skills that Win the Job- Michael Spiropoulos
- 9-A Handbook for Letter Writing- S.C Gupta (ArhiantPubl)
- 10-Mastering Business Email-Josh Doody
- 11-How to Write a Winning Resume- Brenda Bernstein

Class : F.Y. B. Com. (Semester- II)
Paper Code : COMFA1202
Paper : I Title of Paper: Financial Accounting - II
Credit : 3 Credits No. of lectures: 48

Objectives:

1. To impart the knowledge of various accounting concepts and standards.
2. To impart the knowledge of Departmental Accounts
3. To acquaint them with practical approach to accounts writing of various business entities.

Learning Outcome:

After completion of this course the students will be able to understand basic concepts in the areas of Financial Accountancy and to connect acquired knowledge with practical problems in various business entities.

TOPICS/CONTENTS:

Unit No.1 Introduction and Relevance of Accounting Standards: (10L)

Overview of Accounting Standards in India-Concept, Need, Scope and Importance. Study of AS- 1, AS- 2, AS- 4 AS-5 AS-6, AS- 9 and AS-10.

Unit No.2 Departmental Accounts : (12L)

Meaning and Introduction, Methods and Techniques, Allocation of expenses, Inter Departmental Transfers, Provision for unrealized profits

Unit No.3 Hire Purchase and Installment System: (12L)

Basic Concepts and Distinction, Calculation of Interest and Cash Price, Journal Entries And Ledger Accounts in The Books of Purchaser and Seller. [Excluding H. P. Trading]

Unit No.4 Accounting for Various Trading Business entities: (14L)

(Study Any Four of the following as per students/market requirement)

- a.Accounting for Garment
- b.Accounting for Steel
- c.Accounting for Stationery
- d.Accounting for General Stores
- e.Accounting for Grocery
- f. Accounting for Electrical & Electronics
- g.Accounting for Gift Shop
- h.Accounting for Pharmaceuticals

References:

1. M. C. Shukla, T. S. Grewal and S. C. Gupta, “Advanced Accounting”, Sultan 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- II)
Paper Code : COMBF1203
Paper : I Title of Paper: Business Economics (Micro) - II
Credit : 3 credits No. of lectures: 48

A) Learning Objectives:

1. To stimulate the student interest by showing the relevance and use of various economic theories such as Rent, Wage, Interest & Profit.
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: Revenue Behaviour (08L)

- 1.1 Revenue Concepts-Meaning, Concepts and Importance
- 1.2 Relationship between Total Revenue, Average Revenue and Marginal Revenue
- 1.3 Concept of Break Even Point

Unit 2: Pricing under various Market Conditions (20L)

- 2.1 Perfect Competition – Features and equilibrium
- 2.2 Monopoly – Features and equilibrium, Price Discrimination
- 2.3 Monopolistic competition - Features and equilibrium
- 2.4 Oligopoly – Concept, Features
- 2.5 Duopoly- Concept, Features

Unit 3: Factor Pricing (20L)

- 3.1. Classification and Features of Factors of Production
- 3.2 Rent- a) Theories of Rent
 - i) Ricardian Theory of Rent
 - ii) Modern Theory of Rent
- 3.3 WAGES -
 - i) Backward sloping Supply curve of Labour.
 - ii) Concept of Collective Bargaining
- 3.4 INTEREST
 - Theories of Interest –
 - i) Loanable Fund Theory of Interest
 - ii) Keynes Liquidity Preference Theory of Interest
- 3.5 PROFIT -
 - Theories of Profit –
 - i) Risk and Uncertainty Theory of Profit
 - ii) Innovation Theory of Profit
 - iii) Dynamic Theory of Profit

References:

1. Goon A. M., Gupta M. K., Das Gupta B. (1999): Fundamentals of Statistics, Vol.II, World Press, Calcutta.
2. Gupta and Kapoor : Fundamentals of Mathematical Statistics, Sultan Chand and Sons, New Delhi.

Class : F.Y. B. Com. (Semester- II)

Paper Code : COMBS1204A

Paper : I

Credit : 3 credits

Title of Paper: Business Statistics-II

No. of lectures: 36

A) Learning Objectives:

1. Understand concept of permutation and combination.
2. Handle problems involving maximize the profit and minimize the cost with linear constraints.
3. To use correlation and regression to estimate the relationship between two variables.

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:

UNIT1: Permutations and Combinations

[4L]

Permutations of 'n' dissimilar objects taken 'r' at a time (with or without repetition)

$${}^n P_r = \frac{n!}{(n-r)!} \text{ (without proof).}$$

Combinations of 'r' objects taken from 'n' objects ${}^n C_r = \frac{n!}{r!(n-r)!}$ (without proof) problems, Applications.

UNIT 2: Sample Space, Events and Probability

[10L]

Experiments and random experiments. Ideas of deterministic and nondeterministic experiments. Definition of – sample space, discrete sample space, events. Types of events, Union and intersections of two or more events, mutually exclusive events. Complementary event, Exhaustive event. Simple examples, Classical definition of probability, Addition theorem of probability without proof (upto three events are expected), Definition of Conditional probability Definition of independence of two events simple numerical problems.

UNIT 3: Linear Programming Problems (LPP) (for two variables only) [6L]

Definition and terms in a LPP, formulation of LPP, Solution by Graphical method, problems.

UNIT4: Correlation and Regression

[10L]

Concept and type of correlation scatter diagram, interpretation with respect to magnitude and direction of relationship.

Karl Pearson's coefficient of correlation for ungrouped data. Spearman's rank correlation coefficient.

Concept of regression. Lines of regression for ungrouped data, predictions using lines of regression. Regression coefficients and their properties (without proof).

UNIT5: Index numbers**[6L]**

Concept of index number, price index number, price relatives. Problems in construction of index number. Construction of price index number:

Weighted index Number, Laspeyre's, Paasche's and Fishers method. Cost of living / consumer price index number: Definition and problems in construction.

Methods of construction: Family budget and aggregate expenditure. Inflation Uses of index numbers, commonly used index numbers.

References:

- 1 Gupta S. C. and Kapoor V. K.: Fundamentals of Mathematical Statistic, Sultan Chand and Sons, 23, Daryaganj, New Delhi 110002.
- 2 Gupta S. P.: Statistical Methods, Sultan Chand and Sons, 23, Daryaganj, New Delhi 110002.
- 3 Mukhopadhyaya Parimal (1999): Applied Statistics, New Central Book Agency, Pvt. Ltd. Calcutta. 11.
- 4 Goon A. M., Gupta, M. K. and Dasgupta, B. (1986): Fundamentals of Statistics, Vol. 2, World Press, Calcutta.
- 5 Gupta S. C. and Kapoor V. K. (1987): Fundamentals of Applied Statistics, S. Chand and Sons, New Delhi.
- 6 Ronald E. Walpole, Raymond H. Myers, Sharon L. Myers, Keying Ye: Probability & Statistics for Engineers & Scientists

Class : F.Y. B. Com. (Semester- II)
Paper Code : COMED1204B
Paper : I Title of Paper: Entrepreneurship Development - II
Credit : 3 Credits No. of lectures: 48

A) Learning Objectives-

1. To motivate students to make their mind set for taking up entrepreneurship as career.
2. Understanding the dynamic role of entrepreneurship and small business.
3. Create and exploit innovative business ideas and market opportunities.

B) Learning Outcomes-

This course will help to understand problems and challenges related to entrepreneurship. The students can come to know various governmental institutions providing facilities to entrepreneurs. The students can prepare project report for their business.

TOPICS/CONTENTS:

Unit No.1 Entrepreneurship- (12L)

Importance of Entrepreneurship- Economic Development and Industrialization, Responsibilities of Entrepreneurs, Challenges before Indian Entrepreneurs, Problems of Entrepreneurship.

Unit No.2 Woman Entrepreneur - (12L)

Concept, Opportunities for Women entrepreneur, Empowerment of Women through enterprise, Women entrepreneurs in Semi-Urban and Rural sector, Problems of Women Entrepreneurs.

Unit No.3 Project Report and Government Institutions - (12L)

Project Report and Government Institutions- Project Report- Meaning, Importance, Format of Project Report, DIC, MIDC, MITCON, MCED, SIDBI, SISI, MUDRA

Unit No.4 Biographical study of entrepreneurs - (12L)

Narayan Murthy, Ratan Tata, KiranMuzumdar Shaw, Rahul Bajaj, Aabasaheb Garware

References:

1. Entrepreneurial Development – Khanka – S. Chand
2. Entrepreneurial Development – Gupta, Shrinivasan – S Chand
3. Essentials of Business Environment- K. Aswathappa- Himalaya Publishing House

4. A Complete guide to successful Entrepreneurship – Pandya G. N. – Vikas Publishing House
5. Trainers Manual – NIESBUD, Mumbai
6. Trainers Manual – NIMID, Mumbai
7. Business Environment- Tandon B.C.
8. Udyog- UdyogSanchalaya, Mumbai.
9. Business Entrepreneurship- Cay A. Saindane, Ms S. P. Palve, Prashant Publication, Jalgoan.
10. The Journal of Entrepreneurship EDI Ahemadabad
11. Udyojak- M.C.E.D
12. Government of India Website

Class : F.Y. B. Com. (Semester- II)

Paper Code : COMBF1205

Paper : I

Credit : 3 credits

Title of Paper: Banking and Finance-II

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: Negotiable Instruments (12L)

- 1.1 Definition and Characteristics of Negotiable Instruments
- 1.2 Bills of Exchange
- 1.3 Promissory Notes
- 1.4 Cheques- Types of Cheques, Crossing of Cheques
- 1.5 Endorsement- Meaning and Types

Unit 2: Technology in Banking (12L)

- 2.1 Need and Importance of Technology in Banking
- 2.2 Core Banking Solutions
- 2.3 Technological Innovations in Banking
- 2.4 Universal Banking

Unit 3: Indian Banking in Global Perspective (12L)

- 3.1 Comparison of Indian Banks with Topmost Banks in World
- 3.2 Deposit/GDP Ratio, Savings/GDP Ratio, Interest Rates etc.
- 3.3 Basel Norms and Indian Banking and

Unit 4: Review of Monetary Policy of RBI in Preceding Year Annual Report of RBI in Preceding Year (12L)

Note: The syllabi of this chapter will change every year automatically.

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 RBI Annual Report, RBI
www.rbi.org
- 5 World Bank, www.worldbank.org

Class : F.Y. B. Com. (Semester- II)
Paper Code : COMCP1206A
Paper : I Title of Paper: Consumer Protection and Business Ethics-II
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 Outcome:

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: An overview of various Laws for the Protection of Consumers: (18L)

- 1.1. The Bureau of Indian Standards Act, 1986 (Sections - 1,10,11,14,33)
- 1.2 Bombay Shops and Establishment Act
- 1.3 The Competition Act, 2002 (Sections – 1, 3 to 6)
- 1.4. Right to Information Act, 2005 (Sections – 1 to 11, 18, 19 and 20)
- 1.5. Food Safety and Standards Act, 2006 (Sections– 1to 3, 18 to 28)
- 1.6 Goods and Service Tax Act

Unit 2: Protection of Consumer against Standard Form of Contract: (04L)

2. 1 Nature and Relevance of Standard Form of Contract
2. 2 Judicial Response to Standard Form of Contract in India and abroad
2. 3 Legislative Reforms

Unit 3: Conceptual Framework of Business Ethics: (08L)

3. 1 Concept of Ethics: Its Meaning and Nature
3. 2 Definition importance and Scope of Business Ethics
3. 3 Types of Business Ethics; viz:-
 - i. Professional business ethics
 - ii. Ethics of accounting information
 - iii. Ethics of Production iv. Ethics of intellectual property skill, knowledge etc

Unit 4: Business Ethics in Modern Times: (10L)

4. 1 Social Responsibilities of Business

- 4. 2 Business Ethics and Environmental Issues: Indian and International level, Green initiatives
- 4. 3 Management and Ethics
 - i. Ethical Issues in Marketing
 - ii. Ethical Issues in Human Resource Management

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- Singhania, Taxman Publication

Class : F.Y. B. Com. (Semester- II)

Paper Code : COMMS1206B

Paper : I

Credit : 3 credits

Title of Paper: Marketing & Salesmanship-II

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 Outcome:

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: Distribution Channels and sales force Management: (12L)

- 1.1) Introduction, Definition Objectives, Scope and Significance
- 1.2) Market Logistics Decision - Channel Structure
- 1.3) Qualities of Manager, incentives, financial and non financial motives

Unit 2: Market Promotion Mix: (12L)

- 1.1) Promotion Mix – Meaning, Scope and Significance
- 1.2) Factors Affecting Market Promotion Mix
- 1.3) Advertisement and Sales Promotion – Meaning and Definition Methods of Sales Promotion, Advertising Media, Types

Unit 3: Rural Marketing & Service Marketing : (15L)

- 1.1) Rural Marketing - Introduction - Meaning, Definition, Features, Importance
- 1.2) Recent trends in Rural Marketing
- 1.3) Service Marketing - Introduction, Meaning, Definition, Features, Importance,
- 1.4) Classification of Service - - Marketing of Goods Services, Marketing of Consumer Goods Services

Unit 4: Digital and Social Media Marketing: (09L)

- 1.1) Overview of Digital Marketing, Web Marketing, Social Media Marketing (Facebook & LinkedIn)
- 1.2) E-mail Marketing, marketing information system and components (MIS)

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, Pradeep Kashyap
- 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- II)
Paper Code : COMAE1207A
Paper : I
Credit : 3 credits

Title of Paper: Additional English-II
No. of lectures: 48

A) Learning Objectives:

1. 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.
2. To make students aware of the cultural values and the major problems in the world today
3. To develop literary sensibilities and communicative abilities among the students

B) Learning Outcome:

TOPICS/CONTENTS:

Unit-1: (9 L)

- 1) What is wrong with Indian Films? – Satyajit Ray
- 2) When we Two Parted – Lord Byron

Unit-2: (9 L)

- 1) I have a Dream – Martin Luther King Jr.
- 2) Gods – Walt Whitman

Unit-3: (11 L)

- 1) Tune in to the Voices of the Deprived – Aruna Roy
- 2) The Poet – Cecil Day Lewis

Unit-4: (10 L)

- 1) Dead Men's Path – Chinua Achebe
- 2) Father Returning Home – Dilip Chitre

Unit-5: (9 L)

- 1) Duty – Mulk Raj Anand
- 2) All the World's a Stage – William Shakespeare

References: