SEMESTER II

C 201 Compulsory English - II (w. e. f- June 2018)

Total Credits -04   **Total Lectures -60**

Course Outcomes:

At the end of this course, a student shall be able to:

- get exposed to the prose passages, poems and communicative grammar skills
- read and interpret the various types of texts on their own and discuss them among peers
- communicate effectively by developing their proficiency in language
- understand their language abilities and facilitate them to with the necessary online & offline resources

Prescribed Text: *Views & Visions: An English Coursebook for Undergraduates by* Orient BlackSwan

Semester-II

Prose   **(24)**

1. The Task of Education   *Vinoba Bhave*
2. A Letter by Hazlitt to His Son   *William Hazlitt*
3. The Bet   *Anton Chekov*
4. Curious Mishaps   *Vikram Seth*
5. Refund   *Fritz Karinthy*

Poetry: **(24)**

1. Polonius to Laertes   *William Shakespear*
2. No Men are Foreign   *James Kirkup*
3. Stopping by Woods on a Snow Evening   *Robert Frost*
4. The Golden Pitcher   *Acharya Vidyasagar Maharaj*

Grammar, Usage and Composition: **(12)**

1. Degrees of Comparison
2. One-word Substitution
3. Synonyms and Antonyms
4. Paragraph Writing
5. Reading Comprehension
6. Summarizing

(Note: All the units as covered in the prescribed text.)

Semester II
C208: FINANCIAL ACCOUNTING II

Total Credits -04   **Total Lectures -60**

Course Outcomes:
After completion of the course, students would be able to:
1. Understand basics of computerized accounting and the creation of Groups and Ledgers in software.
2. Understand the concept of Royalty Accounts, its types and recording of transactions in the books of Landlord and Lessee.
3. Understand hire purchase transactions and its methods, difference between Hire purchase and Installment system
4. Understand the concept of Depreciation and comprehend the methods of calculating Depreciation charge.

1. Accounting in Computerised Environment   (10)
    1.1   An Overview of Computerised Accounting System
    1.2   Salient Features and Significance
    1.3   Concept of Grouping of Accounts
    1.4   Accounting Packages and Consideration for their Selection

2. Royalty Accounts (Excluding Sub-lease)   (20)
    1.1   Meaning, Types of Royalties, Parties in Royalty Accounts
    1.2   Minimum Rent, Short Workings, Recoupment of Short Workings
    1.3   Journal Entries in the Books of Landlord and Lessee
    1.4   Preparation of Ledger Accounts in the Books of Both the Parties

3. Hire Purchase and Instalment System (Excluding H.P. Trading Account)   (20)
    3.1   Basic Concepts, Distinction between Hire Purchase and Instalment System
    3.2   Calculation of Interest and Cash Price
    3.3   Accounting for Hire Purchase Transactions by Asset Purchase Method based on Full Cash Price
    3.4   Journal Entries and Ledger Accounts in the Books of Purchaser and Seller

4. Depreciation Accounting   (10)
    4.1   Meaning, Causes and Objectives of Depreciation
    4.2   Accounting Treatment including Provision for Depreciation Accounting
    4.3   Methods of Depreciation: i) Annuity Method ii) Sinking Fund Method
    4.4   Journal Entries and Ledger Accounts
    4.5   Change of Method as per revised AS-6

Recommended Books

1.	Financial Accounting	Mukharjee A., Hanif M. (Tata McGraw Hill Publishing Company Ltd., New Delhi)
2.	Financial Accounting	Maheshwari SN, Maheshwari SK (Vikas Publishing House Pvt. Ltd.)
3.	Financial Accounting	Tulsian PC (Tata McGraw Hill Publishing Company Ltd., New Delhi)
4.	Advanced Accounting	Jain SP, Narang KN (Kalyani Publishers, New Delhi)
5.	Advanced Accounting	Gupta RL, Radhaswamy M (Sultan Chand & Sons, New Delhi)
6.	Advanced Accounting	Shukla MC, Grewal SP (S. Chand & Co. Ltd., New Delhi)
7.	The Chartered Accountant	Journal of the Institute of Chartered Accountants of India

Total Credits -04   **Total Lectures -60**

Course Outcomes:

After completion of the course, students would be able to:
1. Understand and compare the four basic market types.
2. Explain the characteristics of perfect competition, monopolistic competition, Pure monopoly, oligopoly and duopoly.
3. Understand the factors of production with their pricing strategy.
4. Understand different theories associated with Rent, Wage, Interest and Profit.

1. Market Structure   **(20)**
1.1 Characteristics and Pricing theory (short-run and long-run) under condition of
    A) Perfect Competition
    B) Monopolistic Competition
    C) Monopoly- Price Discrimination
1.2 Selling Cost
1.3 Oligopoly – Definitions and characteristics
1.4 Duopoly – Definitions and characteristics
2. Factor Pricing
(40)
2.1 Rent –
    i) Concept of economic Rent
    ii) Ricardian Theory of Rent
    iii) Modern Theory of Rent
2.1 Wage –
    i) Concept of Wages (Real and Money Wage)
    ii) Backward sloping supply curve
    iii) Collective Bargaining
    iv) Modern Theory of Wage
2.3 Interest –
    i) Concept of Interest
    ii) Loanable Fund Theory
    iii) Liquidity Preference Theory of Interest
2.3 Profit –
    i) Concept of Profit
    ii) J. B. Clark's Dynamic Theory of Profit
    iii) Innovation Theory of Profit
    iv) Risk and Uncertainty Bearing Theory of Profit
Reference Books
1. Textbook of Economic Theory - Stonier and Hague; Longman Green and Co., London
2. Introduction to Positive Economics - Richard G. Lipsey
3. Business Economics (Micro) - Dr. Girijashankar; Atharva Prakashan, Pune
4. Micro Economics - M. L. Seth

5. Micro Economics - M. L. Jhingan; Vrinda Publications, New Delhi

6. Managerial Economics - Theory and Application - D. M. Mithani

7. Business Economics – Dr. Girija Shankar – Atharv Publication, Pune

8. Business Economics – Adhikari M. Excel Books, New Delhi

9. Understanding Microeconomics- Robert L. Helibroner and Lester C. Thurow. Prentice Hall International Inc. London

10. Micro Economic Theory An Analytical Approach – J M Joshi and R. Joshi Wishwa Prakashan (Division of Wiley Eastern Limited) N. Delhi

F. Y. B. Com
SEMESTER-II
CBCS Course 2018
C-205: GEOGRAPHY OF RESOURCES-II

Total Credits -04   **Total Lectures -60**

Course Outcomes:

After completion of the course, students would be able to:
1. Understand the Industries in India on the basis of size, region or the raw material they use and their role in Economic development.
2. Explain how transportation is important for the commercial development of India.
3. Understand the importance of tourism and the factors affecting International trade.
4. Understand the statistical methods and techniques for representing data in graphs and maps.

   1 Industries   **(16)**
   1.1   Role of Industries in Economic development
   1.2   Factors of Industrial location
   1.3   Weber's Theory of Industrial location
   1.4   Major Industrial regions of India
   1.5   Iron and Steel Industry of India
   1.6   Cotton textile Industry of India
   1.7   Engineering Industry of India.

2   **Transportation**   **(12)**
   2.1   Need & importance of Transportation
   2.2   Commercial development
   2.3 Comparison of various modes of transportation and Cost of transportation.

3   **Trade & Tourism**   **(16)**
   3.1   Geographical factors affecting International Trade
   3.2   India's foreign trade
   3.3   Geographical factors influencing Tourism
   3.4   Economic importance of Tourism
   3.5   Tourist Industry of India

4.   **Cartographic Techniques**   **(16)**
   4.1   Line Graph
   4.2   Bar Graph
   4.3   Dot Method
   4.4   Choropleth Method
   4.5   Divided Circle Method
       * Teachers are supposed to arrange study-tours

Reference:
1. . **Resource and Enviorment.KumbhareArun;Pyal Publication (P.5to 1680)**
2. Commercial Geography – Prof. Mrs. P.N.Padey.NiraliPublication;All topics

3. Economic Geography – Alexander J.
4. Economic Geography – Jones &Darkenwald.
5. Agricultural Geography – Morgan W.B. &Munton J:J.C.
6. Economic Geography – Wheeler J.O.
7. Economic Geography – H. Robinson

Business Mathematics

Total Credits -04   **Total Lectures -60**

Course Outcomes:

After completion of the course, students would be able to:
1. Knowledge of organisation and evaluation of different types of data and evaluation of summary measure such as measures of dispersion.
2. Knowledge to bi-variable data, their organisation and evaluation and knowledge of scatter diagram and their interpretations.
3. Knowledge of correlation coefficients, types of correlation and rank correlation coefficient.
4. Concept of regression, regression line and their utility.

1. Interest   **(15)**
1.1 Simple Interest
1.2 Compound interest (nominal and effective rate of interest)
1.3 Equated Monthly Installments (EMI) (Reducing and flat rate of interest)
1.4 Examples

2. **Matrices and Determinants**   **(15)**
2.1 Meaning of determinant, evaluation of second and third order determinants. Properties of determinants (without proof). Cramer's rule.

2.2 Meaning of matrix, equality of two matrices, addition, subtraction and multiplication of two matrices. (Simple numerical problems on addition, subtraction and multiplication are expected).   Inverse of a non-singular square matrix by ad joint method.

Business Statistics

3. Measures of dispersion   **(15)**
3.1 Concept of Dispersion
3.2 Measures of Dispersion – Range, Variance and Standard Deviation
3.3 (S.D.) for Grouped and ungrouped data
3.4 Measures of relative dispersion- Coefficient of range and coefficient of Variation
3.5 Examples

4. Correlation and Regression   **(15)**
4.1 Concept of Bivariate data, correlation using scatter diagram
4.2 Karl Pearson's Coefficient correlation for ungrouped data
4.3 Spearman's Rank correlation coefficient
4.4 Concept of regression, lines of regression
4.5 Regression as prediction Model
4.6 Examples

Recommended Books:

1. Practical Business Mathematics by S.A.Bari (New Literature Publishing Company)
2. Business Mathematics by V.K.Kapoor (Sultan Chand and Sons)
3. Fundamentals of Statistics by S.C.Gupta (Himalaya Publishing House)
4. Basic Statistics by B.L.Agrawal (New Age International Publishers)
5. Statistical Methods by S.P.Gupta (Sultan Chand and Sons)

Semester II

C 207: Computer Application in Business -II

Total Credits -04   **Total Lectures -60**

Course Outcomes:

After completion of the course, students would be able to:
1. Understand basics of e-commerce and its types in business and finance.
2. Identify the need of encryption for data security .
3. Understanding digital payment systems.
4. Understand the disaster management challenges and the vendor evaluation and selection process.

1. Introduction   **(12)**

  1.1 Basic concepts of electronic business

  1.2 Information technology and types of electronic commerce

  1.3 Using intranets and extranets for electronic commerce

2. Internet Security   **(12)**

  2.1 Electronic data interchange standards

  2.2 Symmetric and asymmetric encryption

  2.3 Digital signature.

3. Payment Systems   **(12)**

  3.1 E-cash ,smart cards, digital payment systems

  3.2 Credit card through internet.

4. Challenges   **(12)**

  4.1 Disaster management

  4.2 Marketing strategy

  4.3 Vendor evaluation and selection Process

5. Case Studies   **(12)**
  5.1   Functional services CRM
  5.2   Accounts services and credit card operations.

Recommended Books

1) e-commerce: The Cutting Edge of Business by Bajaj K.K . & Nag
2) Electronic Commerce by S. Gory and Perry. James

C211: CORPORATE LAW II

Total Credits -04   **Total Lectures -60**

Course Outcomes:

After completion of the course, students would be able to:
1. Understand prospectus and the matter states in the prospectus in accordance with the guidelines of the SEBI.
2. Understand the Concept of shares and share capital.
3. Understand the Procedure for the allotment of shares.
4. Understand the Provisions,, restriction and procedure for the transfer of shares.

1. **Prospectus** (15)
   1.1 Definition
   1.2 Matters to be stated in prospectus
   1.3 Statement in lieu of Prospectus
   1.4 Criminal Liability for Mis- statement in Prospectus
   1.5 Civil Liability for Mis- statement in Prospectus
   1.6 Guidelines of SEBI for capital issue advertisement
   1.7 Shelf Prospectus.
   1.8 Red Herring Prospectus

2. **Shares and share capital** (15)
   2.1 Nature and definition
   2.2 Characteristics of shares
   2.3 Types of share capital
   2.4 Types of shares
   2.5 Issue of sweat equity shares
   2.6 Issue of shares at par, at premium and at discount

3. **Allotment of shares** (15)
   3.1 Introduction
   3.2 Conditions for allotment of shares
   3.3 Irregular allotment
   3.4 Procedure for allotment of shares
   3.5 Public offer and private placement
   3.6 Offer of sale of shares by certain members of company.
   3.7 Public offer of shares to be in de- materialized form

4. **Transfer and transmission of shares** (15)

   4.1 Statutory provisions of transfer
   4.2 Restriction on transfer
   4.3 Instrument of transfer
   4.4 Procedure for transfer of shares
   4.5 Blank transfer and forged transfer – effects
   4.6 Transmission of shares – distinction between transfer and transmission of shares, provisions,
   4.7 Procedure for transmission of shares, duties of the secretary in connection with transmission of shares

Recommended Books

1. Company Law   Singh Avtar

2. Modern Indian Company Law   M.C. Kuchchal
3. Company Law   N.D.Kapoor
4. Guide to Companies Act   Ramaiya
5. Company Law   Bagrial
6. Principles of Modern Company Law   Gower L.C.B.

Total Credits -04   **Total Lectures -60**

Course Outcomes:

After completion of the course, students would be able to:
1. Understand various provisions of the Companies Act 2013.
2. Understand different types of companies and distinction between private and public companies.
3. Understand legal procedure for incorporation and commencement of business.

4. Prepare Memorandum and Article of Association for business concern.

1. **Lending Principles, Credit Creation and Balance Sheet of bank (15)**
1.1 Principles of lending- Liquidity, Profitability, Security and Shiftability
1.2 Multiple Credit Creation: Process and Limitations
1.3 Balance Sheet of a Commercial Bank
1.4 Types of securities acceptable to a bank

2. **Negotiable Instruments** (15)
2.1 Meaning and features of negotiable instruments
2.2 Types of negotiable instruments- Cheques, Commercial papers, Hundis, Certificates of deposits, Bill of exchange and Promissory notes
2.3 Types of Cheques

3. **Technology in Banking** (15)
3.1 Need and importance of technology in banking
3.2 ATM, Credit Card, Tele banking-Net Banking
3.3 Concept of Core Banking

4. **Insurance** (15)
4.1 Evolution of insurance sector in India
4.2 Purpose and importance of insurance
4.3 Types of insurance- LIC and GIC
4.4 Privatization of insurance business in India
4.5 Role of an insurance agent

Reference Books
- Practice and Law of banking-G.S. Gill
- Banking: Law and Practice-P.N. Varshney
- Banking Theory and Practice- E.gordon, K. Talraj
- Banking and financial system- Vasant Desai
- Banking Theory and Practice-K.C.Shekhar
- Banking Theory and Practice-Prof.Mugle
- Fundamentals of banking- Dr. Rita Swami
- Banking and Finance-Azar Khan
- Report on trends and progress of banking in India–R.B.I. Bulletin

Semester II
C231 - MARKETING-II

Total Credits -04   Total Lectures -60

Course Outcomes:

After completion of the course, students would be able to:

1. Understand the meaning of consumer rights, duties and their responsibilities.
2. Understand the consumer decision making process.
3. Understand the marketing of the Agricultural, Industrial and consumer goods.

1.	**Consumer his rights, duties and responsibilities:**	**(20)**

Meaning and definition of Consumer   Importance of Consumer.
Consumer Rights, Duties and Responsibilities of Consumer
Consumer Movement
Meaning Nature and Objectives
Consumer Movement in India
Critical Evaluation of Consumer Movement
Study of practical consumer cases.   Facts of the case
Arguments and Decision of Consumer Courts.

2. **Consumer Decision Making Process:** **(10)**
Meaning, Stages in decision making process
Introduction of new product in the market
Factors to be considered
Buying pattern or buying habits.

3. **Marketing of Consumer Goods:** **(10)**
Meaning, Features of Consumer Goods
Types of Consumer Goods
Channels of Distribution.

4. **Marketing of Agricultural Goods** **(10)**
Meaning, Features of Agricultural Goods
Types of Agricultural Goods
Channels of Distribution.

5. **Marketing of industrial goods:** **(10)**
Meaning, Features of Industrial Goods
Industrial Customers
Classification of Industrial Goods
Channels of Distribution.

Books Recommended:-

1. Modern Marketing Management(India Context) By Dr.R.S.Davar.
2. The Practical Approach to Marketing Management By Stepheu Morse
3. Marketing Management in Indian Perspective By S.M. Jha & L.P.Singh
4. Marketing Management By S.A.Sherlekar.
5. Marketing Management By Philip Kotler
6. Industrial Marketing By Ralph Alexander, James Cross & Rochard Hill
7. An Introduction to Marketing By D. Amarchand and Varadharjan
8. Marketing Research Overview By S.A. Chunawalla
9. Marketing Management By C.B.Mamoria, R.K.Suri, Satish Mamoria.

F. Y. B. Com. Additional English-II

<u>**Semester –II**</u>

Total Credits -04   **Total Lectures -60**

Course Outcomes:

At the end of this course, a student shall be able to:
- get exposed to the stories of some of the modern trailblazers
- read and interpret the various texts for better understanding of the business world
- appreciate and analyse the select text in the larger socio-cultural contexts of the time
- get motivated by the stories of lives of successful businesspersons
- communicate effectively by developing their proficiency in language
- increase literary sensibilities and communicative abilities

Prescribed Text:

*Modern Trailblazers,***Published by Orient Black Swan**

<u>**Semester-II**</u>

Course Content

1	Priya Paul
2	Rahul Bajaj
3	Ratan Tata
4	Sabeer Bhatia
5	Steve Jobes
6	Sudha Murthy
7	L.M. Thapar
8	Vijay Bhatkar

(Note: All the units as covered in the prescribed text.)

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Total Credits -02   **Total Lectures -30**

Course Outcomes:
After completion of the course, students would be able to:
1. Understand the fundamental concepts of computer.
2. Understand principles of IT.
3. Acquainted with database and networking concepts.
4. Enhance the learning skills.

1. Basics of Computer   **(8)**
    1.1 Introduction to computer
    1.2 Computer system, Hardware, Software
    1.3 Computer Memory
    1.4 Block Diagram of computer

2. User – Computer Interface   **(8)**
    2.1 Interaction of user and computer
    2.2 Operating System
    2.3 Internet & Internet service

3. Introduction to MS OFFICE   **(7)**
    4.1 Ms-Word
    4.2 Ms-Excel
    4.3 Ms-PowerPoint
    4.4 Ms-Access

4. Data Communication & Computer Network   **(7)**
    5.1 Introduction to computer network
    5.2 Network types
    5.3 LAN, WAN, MAN,
    5.4 Topologies and Types of Topologies

Reference Books
1. Computer Fundamental by Anita Goel by Pearson Publications
2. Computer Fundamentals by P.K Sinha
3. Computer Fundamentals by Milind Oak

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S. Y. B. Com. (CBCS 2018 Course)