

F. Y. B. Com: 2018 Course Syllabus

SEMESTER I

C101 Compulsory English - I

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-I

Prose:

- | | | |
|---|------------------------------------|------|
| 1. Towards Universal Brotherhood | <i>Rashtrasant Tukdoji Maharaj</i> | (25) |
| 2. Buddha, 'The Enlightened One' | <i>Max Eastman</i> | |
| 3. How Wealth Accumulates and Men Decay | <i>George Bernard Shaw</i> | |
| 4. The Romance of a Busy Broker | <i>O. Henry</i> | |
| 5. Kalpana Chawla | <i>Anonymous</i> | |

Poetry:

- | | | |
|-----------------------------------|---------------------------|------|
| 1. Where the Mind is Without Fear | <i>Rabindranath Tagor</i> | (25) |
| 2. A Psalm of Life | <i>H.W. Longfellow</i> | |
| 3. Mirror | <i>Sylvia Plath</i> | |
| 4. Lord Ullin's Daughter | <i>Thomas Cambell</i> | |
| 5. Curious Mishaps | <i>Vikram Seth</i> | |

Grammar, Usage and Composition:

- | | | |
|-----------------------|--------------------------------|---------------|
| 1. Articles | 2. Prepositions | 3. Tense (10) |
| 4. Kinds of Sentences | 5. Transformation of Sentences | |

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

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F. Y. B. Com. CBCS (2018 Course)
Semester I
C108: Financial Accounting I

Total Credits -04

Total Lectures -60

Course Outcomes:

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

1. Understand basics of financial accounting and overview to accounting standards AS-1, AS-2 and AS-9.
2. Learn accounting treatment for dissolution of Partnership Firm and its application.
3. Prepare Piecemeal Distribution Statement under Surplus Capital Method.
4. Understand the process of conversion of a Partnership firm into limited company.

- 1. Financial Accounting and Accounting Standards (15)**
 - 1.1 **Financial Accounting:** Nature, Scope and Limitations of Financial Accounting
 - 1.2 **Accounting Standards Issued by ICAI:** Accounting Standards: Concepts, Benefits, Procedures for Issue of Accounting Standards
Various AS :
 - i. **AS-1: Disclosure of Accounting Policies:** Purpose, Areas of Policies, Disclosure of Policies, Disclosure of Change in Policies, Illustrations
 - ii. **AS-2: Valuation of Inventories (Stock):** Meaning and Definition, Applicability, Measurement of Inventory, Disclosure in Final Account, Explanation with Illustrations
 - iii. **AS-9: Revenue Recognition:** Meaning and Scope, Transactions excluded, Sale of Goods, Rendering of Services, Effects of Uncertainties, Disclosure, Illustrations
- 2. Dissolution of Partnership Firm (15)**
 - 2.1 Meaning, Modes of the Dissolution of Firm
 - 2.2 Accounting Entries and Ledger Accounts
 - 2.3 Insolvency of Partners
 - 2.4 Settling the Capital Accounts According to Garner vs. Murray Principle
- 3. Piecemeal Distribution of Cash (15)**
 - 3.1 Meaning and Order of Payment
 - 3.2 Preparation of Piecemeal Distribution Statement under Surplus Capital Method
 - 3.3 Preparation of Piecemeal Distribution Statement under Maximum / Notional Loss Method
- 4. Conversion of a Partnership firm into Limited Company (15)**
 - 4.1 Introduction, Objectives and effects
 - 4.2 Methods of Calculation of Purchase Consideration
i) Net Assets Method ii) Net Payment Method
 - 4.3 Accounting procedure in the books of partnership firm and Balance Sheet of New Company

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 |

F. Y. B. Com: 2018 Course Syllabus

SEMESTER I

C104: Business Economics-I

Total Credits -04

Total Lectures -60

Course Outcomes:

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

1. Understand the basic economic problems of an economy.
2. Understand the market mechanism.
3. Understand the application of demand analysis.
4. Understand the concepts of cost and revenue, nature of production and its relationship to Business operations.

1. Introduction

(16)

- 1.1 Meaning, Nature and Scope of Business Economics
- 1.2 Distinction between micro and macro economics
- 1.3 Basic economic problems of an economy
- 1.4 Market mechanism-Functions and limitations

2. Demand and Supply Analysis

(28)

- 2.1 Law of Diminishing Marginal Utility
- 2.2 Meaning and concept of Demand
- 2.3 Determinants of demand
- 2.4 Law of Demand and exceptions to it
- 2.5 Elasticity of demand
 - A) Price B) Income and C) Cross Elasticity of demand
- 2.6 Measurement of elasticity of demand
- 2.7 Meaning and concept of Supply
- 2.8 Law of Supply

3. Cost and Revenue Analysis

(16)

- 3.1 Types of costs - A) Fixed B) Variable C) Average D) Marginal E) Total F) Opportunity Cost
- 3.3 Internal and External Economies and Diseconomies
- 3.4 Short Run and Long Run Cost Curve
- 3.5 Types of revenue - A) Average B) Marginal C) Total Revenue

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
11. Business & Managerial Economics Sampat Mukherjee. New Central Book Agency, Calcutta

F. Y. B. Com.
SEMESTER-I CBCS Course 2018
C-105: GEOGRAPHY OF RESOURCES-I

Total Credits -04

Total Lectures -60

Course Outcomes:

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

1. Understand different aspects of geography of resources and geographical environment.
2. Analyse relationship between physical geographic factors and human economic activities.
3. Analyse the role of agriculture in Indian economy.
4. Understand characteristics of conventional and non-conventional resources and various concepts around population.

- 1. Introduction (16)**
 - 1.1 Definition,
 - 1.2 Nature & Scope of Geography of Resources
 - 1.3 Approaches to the study of Geography of Resources
 - 1.5 Importance of geography of resources
- 2. Geographical Environment & Commerce (16)**
 - 2.1 Physical Environment
 - 2.2 Factors of Physical Environment
 - 2.3 Relationship between Physical Factors & Economics activities of man.
 - 2.4 Cultural Environment
 - 2.5 Factors of Cultural Environment
 - 2.6 Determinism & Posibilism
- 3. Resources (16)**
 - 3.1 Meaning, nature & use of Resources
 - 3.2 Types of Forests, their characteristics, distribution & importance.
 - 3.3 Farming – Role of Agriculture in Indian economy.
 - 3.4 Types of Farming – Subsistence & Commercial Farming
 - 3.5 Shifting cultivation, Plantation farming, Truck farming
 - 3.6 Non – conventional Energy Resource – Sun, Wind & Sea-waves
- 4. Population (12)**
 - 4.1 Levels of Population – Optimum population, Over Population & Under population
 - 4.2 Population characteristics of India.

Recommended Books

1. **Resource and Environment. Kumbhare Arun; Pyal Publication (P.5to 168)**
2. Commercial Geography – Prof. Mrs. P.N.Padey. Nirali Publication; topic 1,2,3,4.
3. Agricultural Geography – Morgan W.B. & Munton J.:J.C.
4. Economic Geography – Wheeler J.O.
5. Economic Geography – H. Robinson.
6. Commercial Geography – Prof. Mrs. P.N.Padey.
7. Commercial Geography – Prof. Ahirrao

Business Mathematics

Course Outcomes:

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

1. Understand basic calculations in mathematics and statistics for business.
2. Calculate business profit and loss and calculation of share dividend.
3. Calculation of fractions, ratios, proportions and qualitative, quantitative analysis.
4. Use mathematics for business decision making such as frequency distribution, averages and central tendency.

1.Pre-requisites (12)

- 1.1 Natural Numbers and Integers.
- 1.2 H.C.F and L.C.M.
- 1.3 Fractions- addition, subtraction multiplication and division of two or more fractions.
- 1.4 Laws of Indices
- 1.5 Ratio and Percentage
- 1.6 Proportion and partnership.

2.Profit and Loss : (06)

- 2.1 Cost price, selling price, profit on cost price, Loss on cost price,
- 2.2 Problems involving discounts and / or commission are expected.

3.Shares and dividends (12)

- 3.1 Concept of Shares, face value, market value, Net Asset Value
- 3.2 Equity Shares and Preference, shares
- 3.3 Dividend
- 3.4 Bonus Shares
- 3.5 Examples

Business Statistics

4 Scope of Statistics and Population and Sample (10)

- 4.1 Definition and concept of Statistics
- 4.2 Scope of Statistics in Economics, Management Science and Industry
- 4.3 Concept of Population and Sample
- 4.4 Methods of Sampling: Simple Random Sampling and Stratified Random Sampling (Description of procedures only)

5 Measures of central tendency

- 5.1 Variables Qualitative and Quantitative, Raw data, Classification of data, (10)
- 5.2 Frequency distribution, cumulative frequency distribution,
- 5.3 Histogram (finding mode graphically) Ogive curves and its uses.
- 5.4 Measures of central tendency: Mean, Median mode for ungrouped and Grouped data.
- 5.5 Examples

6 Index number (10)

- 6.1 Concept of Index Number
- 6.2 Construction of Price Index Number
- 6.3 Laspeyre's, Paasche's and Fisher's Method
- 6.4 Family Budget and Aggregate Expenditure Method
- 6.5 Concept of - Cost of Living /Consumer Price Index Number, SENSEX and NIFTY
- 6.6 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)

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

Semester I

C- 107: Computer Application in Business- I

Total Credits -04

Total Lectures -60

Course Outcomes:

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

1. Understand basic application of softwares used in business and finance.
2. Analyse issues in software implementation and its cost benefit analysis for the business.
3. Evaluate role of application software in finance and retail sector.
4. Use of MS Office for day to day business usage.

1 Introduction: (13)
Computer definition, uses, block diagram, functions of ALU, input/output, scanner, plotter, keyboard, mouse, MICR, bar decoder, OCR, joystick, monitor, printer, memory unit and CPU.

2 Software: (13)
Software types, compilers, interpreter, assembler, linker, loader, high level and low-level languages. Files-types and operations, indexed, sequential and hashed organization. Sorting, merging, indexing and updating functions, concept of a file allocation table.

3 Operating System (12)
Operating system concept, types-timesharing, batch processing, multiprogramming, real-time; functions of operating systems – Introduction to file management, detailed study of DOS and Windows.

4 Networking (12)
Data communication concepts, classification, communication media, LAN, Wan, Man, Internet, Intranet, Extranet, and their efficient use. Introduction to internet & email, E-commerce

5 Study of Office (10)
Study of office 2000(MS-Word, MS-Power Point, MS-Excel)

Recommended Books:

1. Computer Fundamentals - P.K. Sinha.
2. Introduction to Computers - Peter Norton.

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

Semester I

C111: CORPORATE LAW I

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 Development of company law in India (12)

- 1.1 Historical Development
- 1.2 Commencement and application
- 1.3 Development of company law administration
- 1.4 Introduction of Corporate Social Responsibilities of company
- 1.5 Difference between Company Act 1956 & 2013

1. Company (12)

- 2.1 Definitions and characteristics
- 2.2 Kinds of companies
- 2.3 Exemptions and privileges available to all private companies
- 2.4 Distinction between private and public company
- 2.5 Corporate Veil
- 2.6 Subsidiary company not to hold shares in its holding company

3. Formation of a company (12)

- 3.1 Objects of forming a company
- 3.2 Stages in the formation of a company
- 3.3 Incorporation stage
- 3.4 Minimum capital subscription stage
- 3.5 Commencement of business stage
- 3.6 Formation of companies with charitable objects

4. Memorandum of association (12)

- 4.1 Definition and importance
- 4.2 Form of memorandum.
- 4.3 Contents of the memorandum (name clause, domicile clause, object clause, liability clause, capital clause and association clause)
- 4.4 Procedure for alteration of memorandum of association

5. Articles of association (12)

- 5.1 Definition
- 5.2 Contents of articles
- 5.3 Procedure for alteration of articles
- 5.4 Distinction between memorandum and articles of association.
- 5.5 Table 'A'

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. |

F.Y.B.Com.: (CBCS 2018 Course)

Semester-I

C 121: Banking & Insurance-I

Total Credits -04

Total Lectures -60

Course Outcomes:

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

1. Understand the meaning of the word bank and the role of banking in economic development of the nation.
2. Understand functional classification of banks.
3. Analyse different types of banks and their functions.
4. Understand different banking procedures and operations of deposit accounts.

1. Introduction (14)

- 1.1 Origin of the word 'Bank'
- 1.2 Meaning and definition of bank
- 1.3 Evolution of banking in India
- 1.4 Role of banking in economic development
- 1.5 Structural classification-Branch banking, Unit Banking

2. Functions of Bank (16)

- 2.1 Primary Functions
 - a) Accepting deposits: Demand deposits-Saving and Current
Time deposits-Recurring and Fixed deposits
 - b) Granting Loans and Advances- Term Loan, Cash Credit, Short term credit,
Overdraft
- 2.2 Secondary Functions
 - a) Agency functions- Payment and Collection of Cheques, Purchase and Sale of
Securities, Act as trustees, Executor, Act as correspondent etc.
 - b) General Utility Services-Safety locker facility, Transfer of money, Travellers
cheques, Gift cheques, Pension Payments, ATM Facility, Credit Cards
- 2.3 Functional Classification- Agricultural, Industrial, Central, Co-operative banks

3. Procedure for opening and operating of deposit account (16)

- 3.1 Procedure for opening of deposit account: Know Your customer Norms (KYC Norms), Application form, Proof of residence, Specimen signature and Nomination
- 3.2 Procedure for opening of deposit account: Pay in slip book, Withdrawal slip, Issue of Cheque book, Issue of pass book and Closure account

4. Banker and Customer Relationship (14)

- 4.1 Types of Customers- Minor, Illiterate Person, Married Women, Lunatic, Drunkards and Joint Account
- 4.2 Methods of remittance- Demand Drafts, Mail Transfer, Electronic Fund transfer and Bankers Cheques

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-Mr.Azar Khan
- Banking and Finance-Dr. Mukund Mahajan

F. Y. B. Com. CBS (2018 Course)

Semester I

C131 - MARKETING-I

Total Credits -04

Total Lectures -60

Course Outcomes:

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

1. Understand basic concepts of Marketing and its functions.
2. Analyse different types of market and evolution of marketing in business environments.
3. Analyse role of marketing executive in business concern.
4. Understand the concept of Marketing Mix and Marketing Organization.

1. Marketing and its Functions: (15)

Meaning, definition and objectives of Marketing

Importance of marketing

Functions of marketing:

Buying, Assembling, Selling

Standardization and Grading

Storage, Transportation, Marketing Risks.

2. Evolution, concepts and classification of markets: (15)

Evolution of marketing in India

Stages in Evolution

Traditional and Modern concepts of Marketing

Market:

Meaning and features of Market

Types of market as per geographical area, time, importance, products, customers etc.

3. Marketing Organization: (15)

Meaning and importance of Marketing Organization

Essentials of sound marketing organization

Principles of Marketing Organization

The Organization Structure

Types of Organization Structure

Marketing executive/manager and his functions.

4. Marketing Mix and Marketing Environment: (15)

Meaning of the concept of Marketing Mix

Marketing system and Marketing Mix

Elements of Marketing Mix

Marketing Organization and its Environment

Internal controllable factors

External controllable factors

Demographic, economic, political, social, technological, ecological.

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: 2018 Course Syllabus

Semester I

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

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**

Semester-I

Course Content

- 1 Akio Morita
- 2 Dhirubhai Ambani
- 3 G.D. Naidu
- 4 G.R. Gopinath
- 5 Ramchandrarao Kirloskar and Laxmanrao Kirloskar
- 6 Louis Braille
- 7 Mallika Srinivasan
- 8 Muhammad Yunus

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

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