

**Course Outcomes:**

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

1. Understand Accounting Standards used for Financial Reporting and basics of IFRS - Fair Value Accounting.
2. Understand Final Accounts of Banking Company, legal provisions for banking company and analysis of Non Performing Assets.
3. Analyze different heads of insurance claim accounts.
4. Understand the use of a single entry system.

**1. Accounting Standards and Financial Reporting  
(Introduction to IFRS-Fair Value Accounting) (15 L)**

- 1.1 Brief Review of Indian Accounting Standards: AS- 3, AS-7, AS-12  
AS-15 AS-17 to AS-20, AS-22 to 25
- 1.2 Simple practical examples of application nature

**2. Final Accounts of Banking Companies (15 L)**

- 2.1 Introduction of Banking Company - Legal Provisions
- 2.2 Non Performing Assets (NPA) - Reserve Fund- Acceptance,  
Endorsements & Other Obligations, Bills for Collection  
Rebate on Bills Discounted, Provision for Bad and Doubtful Debts
- 2.3 Preparation of Final Accounts in vertical form as per Banking Regulation Act  
1949
- 2.4 Introduction to Core Banking System.

**3. Insurance Claim Accounts (15 L)**

- 3.1 Claim for Loss of Stock – Introduction, Procedure for Calculation,  
Average Clause, Treatment of abnormal items of goods, Under and  
Overvaluation of Stock
- 3.2 Claim for Loss of Profit – Introduction, Indemnity under policy,  
Some important terms, Procedure for ascertaining claims
- 3.3 Claim for Loss of Fixed Assets – Introduction, Some important  
Terms, Procedure for ascertaining claims

**4. Single Entry System (15 L)**

- 4.1 Meaning
- 4.2 Merits and demerits of single entry system
- 4.3 Ascertainment of profit of a sole trader and partnership firm under statement of  
affairs method
- 4.4 Conversion of single entry into double entry system

### **Recommended Books**

1. Advanced Accounts: M. C. Shukla & T. S. Grewal (S. Chand & Sons, New Delhi)
2. Advanced Accounts: Hrishikesh Chakrabarty
3. Advanced Accounts: R. L. Gupta
4. Company Accounts: Jain and Narang ( Kalyani Publishers, New Delhi)
5. Advanced Accounts: Gupta, Rupram
6. Advanced Accountancy: R. L. Gupta & M. Radhaswamy (S. Chand & Sons, New Delhi)
7. Student Guide to Accounting Standards : D.S. Rawat (Taxmann, New Delhi)
8. Accounting Standards: Sanjeev Singhal
9. Principal of Management Accounting: Dr. S.N. Maheshwari
10. Advanced Management Accounting: Ravi Kishor

### **Journals**

1. The Chartered Accountant: ICAI, New Delhi
2. The Accounting World : ICAI, Hyderabad

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**T. Y. B. Com. CBCS (2018 Course)**

**SEMESTER V**

**C512: AUDITING AND TAXATION I**

**(Total Lectures: 60)**

**Course Outcomes:**

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

1. Acquainted with the concept and principles of Auditing and the audit process.
2. Understand the basic concepts and to acquire knowledge about Computation of Income under the Income Tax Act, 1961.
1. Understand calculation of Taxable Income under heads income from salary and house property for an individual.

**1 Auditing**

**(15 L)**

- 1.1 Elementary Principles of Auditing – Definitions, Nature, Objectives and Advantages of Auditing, Types of Errors and Frauds, Various Classes of Audit
- 1.2 Audit Programme, Audit Note Book, Working Papers, Internal Check, Internal Audit

**2 Income Tax Act, 1961**

**(15 L)**

- 2.1 Scope and objective of income tax
- 2.2 Taxation structure in India
- 2.3 Definitions-Income, Person, Assessee, Assessment Year, Previous Year, Agriculture Income, Exempted Income, Residential Status of an Assessee, PAN, TAN
- 2.4 Concept of Capital and Revenue Receipts and Expenditure

**3. Computation of Taxable Income from Salary and House Property (15 L)**

- 3.1 Income from Salary: Salient Features, Meaning of Salary, Allowances and their tax liability–Perquisites and their Valuation, Deductions Allowed (Theory and Problems)
- 3.2 Income from House Property: Basis of Chargeability – Annual Value – Self Occupied and Let Out Property- Deductions Allowed (Theory and Problems)

**4. Computation of Total Taxable Income of an Individual**

**(15 L)**

- 4.1 Gross total Income
- 4.2 Deductions u/s-80C, 80ccc to 80 U
- 4.3 Income Tax Calculation- (Rates applicable for respective assessment year)
- 4.4 Education Cess

**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 Singhania
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 Singhania

C513: BUSINESS REGULATORY FRAMEWORK I

(Total Lectures: 60)

**Course Outcomes:**

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

1. Acquainted with the basic concepts, terms and provisions of mercantile and business law, Indian Contract Act 1872..
2. Understand mercantile and business laws affecting business, trade and commerce.
3. Understand Consumer Protection Act and Intellectual Property Rights to protect individual rights in business and commerce.

- 1. Indian Contract Act 1872 (15 L)**
  - 1.1 Definition, nature and classification of contracts
  - 1.2 Offer and acceptance
  - 1.3 Capacities of parties to contract
  - 1.4 Free consent
  - 1.5 Consideration
  - 1.6 Legality of object
  - 1.7 Agreement declared void
  - 1.8 Performance of contract
  - 1.9 Discharge of contract
  - 1.10 Remedies for breach of contract
  - 1.11 Quasi contract
- 2. Special Contracts (15 L)**
  - 2.1 Contract of indemnity
  - 2.2 Contract of guarantee
  - 2.3 Bailment
  - 2.4 Pledge
  - 2.5 Contract of agency
- 3. The Consumer Protection Act 1986 (15 L)**
  - 3.1 Salient features of the C.P. Act
  - 3.2 Definitions-Consumer, Complainant, Services, Defect & Deficiency,
  - 3.3 Complainant, unfair trade practice, restrictive trade practice
  - 3.4 Consumer Protection Councils

- 3.5 Procedure to file complaint & Procedure to deal with complaint & Reliefs available to consumer.(Sec.12 to14)
- 3.6 Consumer Disputes Redressal Agencies (Composition, Jurisdiction, Powers and Functions)

#### **4. Intellectual Property Rights**

**(15 L)**

- 4.1 WIPO: Objectives, Organs, Programmes & Activities of WIPO
- 3.1 TRIPS: Objectives & Categories of IPR covered by TRIPS
- 3.2 Definition and conceptual understanding of following IPRs under the relevant Indian current statutes
  - 3.2.1 Patent: Definition & Concept, Rights & Obligation of Patentee, its term.
  - 3.2.2 Copyright: Characteristics & Subject Matter of Copyright, Author & his Rights, Term.
  - 3.2.3 Trademark: Characteristics, Functions, Illustrations, Various Marks, Term, Internet Domain Name- Rights of Trademark holder.
  - 3.2.4 Design: Importance, Characteristics, Rights of Design holder.
- 3.3 Geographical Indications, Confidential Information & Trade Secrets, Traditional knowledge-Meaning & Scope of these IPRs

#### **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. & Kuchhal Vivek, Vikas Publishing House (2013)
4. Business and Commercial Laws:-Sen And Mitra
5. An Introduction to Mercantile Laws :-N. D. Kapoor, Sultan Chand & Sons, New Delhi
6. Business Laws :- N. M. Wechlekar
7. Company Law :-Avtar Singh
8. Business Law for Management :-Bulchandani K.R
9. Consumer Protection Act In India :-Niraj Kumar
10. Consumer Grievance Redressal under CPA :-Deepa Sharma.
11. Business Law: Dilip Shinde, Kiran Nerkar, Shantnu Jog, Anant Deshmukh (Sai Jyoti Publication)
12. Business Law: Kapoor N.D., Sultan Chand & Sons, New Delhi.

**Course Outcomes:**

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

1. Student able to understand holistic view of international economies.
2. To able to understand the theories of International Trade.
3. Student able to aware the international trade policy and economic co-operations.

**UNIT-I: Introduction**

**(12 L)**

- 1.1 Meaning and scope of International Economics
- 1.2 Importance of international economics
- 1.3 Domestic Trade vs International Trade.
- 1.4 Role of International Trade in Economic Growth

**UNIT-II: Theory of International Trade**

**(12 L)**

- 2.1 Theory of absolute advantage.
- 2.2 Theory of comparative cost advantage
- 2.3 Theory factor endowment (Heckscher – Ohlin Theory, Leontiof paradox)
- 2.4 Intra Industrial Trade

**UNIT-III: Terms of Trade**

**(12 L)**

- 3.1 Concept of Terms of Trade
  - 3.1.1 Gross barter terms of trade
  - 3.1.2 Net barter terms of trade.
  - 3.1.3 Income Terms of trade.
- 3.2 Factors determining terms of trade.
- 3.3 Gains from Trade – Static and Dynamics

**UNIT-IV: International Trade Policy**

**(12 L)**

- 4.1 Free Trade Policy – Meaning, Arguments for and against.
- 4.2 Protection policy – Meaning Arguments for and against.
- 4.3 Tools of Protection – Tariffs and non-tariff barriers.

**UNIT-V: Regional and International Economic Co-operation**

**(12 L)**

- 5.1 Regional Cooperation
  - 5.1.1 South Asian Association for Regional Cooperation (SAARC)

### 5.1.2 European Union – (EU)

## 5.2 Concept of Trade Blocks and Economic Integration

### **Recommended Books:-**

1. Sauderston : International Economics,
2. Z. M. Jhingan: International Economics (Vrinda Publication).
3. A. V. Rajwade: Foreign Exchange Risk Management (Academy of Business Studies)
4. Deminick Salvatove: International Economics
5. Francis Cherulliom: International Economics (prentice hall)
6. L.M.Bhole: Financial Institutins!: Markets (Tata McGraw Hill).
7. H.R. Macharaju: International Financial Markets and India. (Wheeler Publication).
8. Antar Rashtriy Arthshastra: Dr. T.G. Gite and others (Atharva Prakashan, Pune).
9. Dutt & Sundarsom: Indian Economy (S. Chand & Company)
10. R. B.I. Report on Currency Finance

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**Course Outcomes:**

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

1. Understand regulations pertaining to registered companies and company borrowing power.
2. Understand different methods of borrowing and SEBI guidelines for the companies.
3. Acquainted with rule of majority, supremacy and corporate governance in the registered company and various other forms of companies.

**1. Borrowing Powers (15 L)**

- 1.1 Statutory Provisions
- 1.2 Unauthorized Borrowings
- 1.3 Restrictions on Borrowing Powers
- 1.4 Ultra vires the Borrowing
- 1.5 Security for Borrowings - Mortgage – Pledge – Hypothecation – Charge – Fixed Mortgage and Charge - Registration of Charges

**2. Borrowing Methods (15 L)**

- 2.1 Short Term, Medium and Long Term Borrowings
- 2.2 Public Deposits: Acceptance of Deposits by Companies, Prohibition on Acceptance of Deposits from Public, Repayment of Deposits
- 2.3 Registered Valuers
- 2.4 Issue of debentures – Meaning, Kinds, Procedure for Issue Debentures
- 2.5 SEBI Guidelines relating to Issue of Debentures
- 2.6 Inter-Company Loans and Investments

**3. Rule of Majority (15 L)**

- 3.1 Concept of Rule of Majority and Exceptions to the Rule of Supremacy of Majority
- 3.2 Protection of Minority
- 3.3 Remedies and Rights of Minority Shareholders
- 3.4 Oppression and Mismanagement-Meaning
- 3.5 Prevention of Oppression and Mismanagement
- 3.6 Who can apply to the Court?
- 3.7 Powers of Tribunal
- 3.8 Power of Central Government

**4. Corporate Governance (15 L)**

- 4.1 Concept and Historical Background
- 4.2 Cadbury Committee Report
- 4.3 Corporate Management Structure for Corporate Governance
- 4.4 Corporate Governance in Indian Context
- 4.5 Code of Effective Corporate Governance
- 4.6 Principles of Morality and Business Ethics and Scope
- 4.7 Code of Conduct for Professionals
- 4.8 Role of Board of Directors
- 4.9 Board Committees
- 4.10 Reports of Various Committees on Corporate Governance

**Recommended Books**

1. Companies Act 2013
2. Company Law N. D. Kapoor
3. Guide to Companies Act Ramaiya



4. Principles of Modern Company Law           Gower L. C. B.
5. Modern Indian Company Law                M. C. Kuchhal
6. Company Law – Avtar singh (Eastern Book Co., Lucknow )
7. Company Law - A. K. Mujumdar (Taxmann Publication Pvt. Ltd.)
8. Corporate Law – Dilip Shinde, Kiran Nerkar, Abhishek Sahu (Sai Jyoti Publication)

(Total Lectures: 60)

**Course Outcomes:**

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

1. To understand the nature of banking system of India.
2. To able to understand banking sector reforms.
3. To apply the Banking Ombudsmen Scheme.
4. To able to understand the concepts related to money and capital market.

**1. Banking System in India (15 L)**

1.1 Nature of banking system in India

1.1 Role of banking in economic development of India.

1.2 Commercial banks in private and public sector.

1.3 Nationalization of commercial banks - factors responsible, performance of nationalized banks and evaluation of banks after nationalization.

1.4 New private commercial banks.

1.5 Three tier system of co- operative credit in India.

1.6 National Bank for Agriculture and Rural Development (NABARD)

**2. Banking Sector Reforms (15 L)**

2.1 Reforms in system – Narsimhan Committee Report. (I) (1991)

2.2 Banking and financial sector reforms

2.3 Narsimhan Committee Report (II) (1998)

2.5 Banking Ombudsmen Scheme of 1995

**3. Indian Money Market (15 L)**

3.1 Un- organized sector of the Indian money market

3.2 Organized sector of Indian money market

3.3 Characteristics of Indian money market

3.4 Measures to reform and strengthen Indian money market

**4. Indian Capital Market (15 L)**

4.1 Evolution of capital market in India

4.2 Structure and Constituents of Indian capital market

4.3 Stock Exchanges in India – Nature of transaction and speculation

4.4 Major Problems in trading in Indian stock exchanges

4.5 Measures suggested for the reforms of stock exchanges

#### 4.6 Security Exchange Board of India (SEBI)

#### 4.7 Steps taken by SEBI to strengthen Capital Market

#### **Suggested Readings:**

- 1) Banking Law and Practice in India (18<sup>th</sup> Edition) – by Tandan.
- 2) Banking Theory and Practice – by K.C. Shekar.
- 3) Money, Banking & International Trade – by M.C. Vaish.
- 4) Banking & Finance – by Dr. Mukund Mahajan.
- 5) Banking and Finance – by Prof. Rita Swamy & Prof. Shrikant Joshi.
- 6) Indian Financial System –M.Y. Khan.
- 7) Banking Theory & Practice – by DR. P.K. Srivastav.
- 8) Development Banking – Issues & Options – by Vasant Desai.
- 9) Indian Economy by Dr.Dhar
- 10) Indian Economy by Rudhar Datta & Sundaram.
- 11) World Trade and Payment – An Introduction, 9<sup>th</sup> Edition (2004) Caves, Franker and Jones, Pearson Education, Delhi-110 092.
- 12) Management of Banking and Financial Services – Justin Paud and Padmlatha Suresh (2007), Pearson Education, Delhi-110 092

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**Course Outcomes:**

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

1. Understand purpose, tools and techniques of advertising and its various elements.
2. Acquainted with advertising media, classification and characteristics of different advertising media.
3. Understand the process of advertising material and selection and coordination with advertising agencies.

- 1. Advertising (15 L)**
  - 1.1 Introduction, Scope and Elements of Advertising
  - 1.2 Conceptual frame work and origin
  - 1.3 Advertising as a marketing tool and its significance for consumer welfare
  - 1.4 Nature and functions of advertising
  - 1.5 Role of advertng in modern business
  - 1.6 Advertising and marketing mix
  - 1.7 Objectives of advertising
  - 1.8 Economic and social aspects of advertising
  - 1.9 Benefits, limitations of advertising
- 2. Advertising in Media (15 L)**
  - 2.1 Definition, Classification and characteristics of different media
  - 2.2 Outdoor media, direct mail, radio, television, miscellaneous,
  - 2.3 Selection of media-factors affecting selection of a media
  - 2.4 Designing media plan- strategic considerations, market the target consumers, type of the product to be advertised, characteristics of distribution channel, copy formulation, exposure to the market
  - 2.5 Media mix
  - 2.6 Availability of media and cost of media
  - 2.7 Media scheduling
- 3. Construction of Advertising Materials (15 L)**
  - 3.1 Visualization-techniques of visualization
  - 3.2 Preparation of the copy
  - 3.3 Copy thinking
  - 3.4 Objectives and essentials of good copy, Types of copy
  - 3.5 A-I-D-A formula (Attention-Interest-Desire-Action)
  - 3.6 Illustration-meaning, importance, advantages, limitations, essentials of illustration
- 4. Advertising Agency, Functions, Selection, Co-ordination (15 L)**
  - 4.1 Evolution and history of advertising agency- a consultants role- services and functions of an advertising agency

- 4.2 Factors involved in agency selection- co-ordination with the agency - changing the agency- organisational structure - development of new agency system
- 4.3 Future of advertising agency- institutional advertising- inter-dependence of institutional and product advantage image building
- 4.4 Audience segmentation and media - methods of selecting new clients - corporate advertisement corporate advertising in India

**Recommended Books**

- 1. Navin Mathur : Press Advertising ( Himalaya Publishing House )
- 2. M. Satyanarayan : Salesmanship - Sales Management & Advertising
- 3. S.A. Chunawala & K.C. Sethia : Foundation of Advertising - Theory & Practice
- 4. G.P. Palekar & R.A. Haredia : Advertising
- 5. Peter Chandan : Advertising & Publicity
- 6. Harry Walkar Hepner : Modern Advertising - Practice & Principles

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**Course Outcomes:**

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

1. Understand treatment of labor overheads and different ways of calculation.
2. Acquainted with different methods of costing.
3. Understand specific terms such as overtime, idle time and incentives in relation to labor overheads.

**1. Labour**

**(15 L)**

- 1.1 Importance of labour
- 1.2 Classification of labour cost
- 1.3 Distinction between direct labour and indirect labour cost
- 1.4 Labour turnover – meaning and causes
- 1.5 Methods of calculating labour turnover rate
- 1.6 Labour turnover cost and its treatment
- 1.7 Time keeping- meaning and objectives
- 1.8 Methods of time keeping- manual and mechanical methods
- 1.9 Time booking - meaning and objectives
- 1.10 Methods of time booking -time sheet, job tickets / cards, labour cost cards

**2. Labour Remuneration**

**(15 L)**

- 2.1 Meaning of remuneration
- 2.2 Features of sound wage plan
- 2.3 Methods of wage payment- basic methods-time wage system, piece rate system, Taylor’s differential piece rate system
- 2.4 Bonus plans, Halsey plan, Rowan plan, Emerson’s efficiency plan
- 2.5 Distinction between Halsey and Rowan plan

**3. Overheads**

**(15 L)**

- 3.1 Meaning and definitions
- 3.2 Classification – functional, element wise, behavior wise, nature wise and control wise, purpose of classification
- 3.3 Allocation and apportionment of overheads-meaning

- 3.4 Principles to be followed- bases of apportionment- primary and secondary distribution
- 3.5 Distinction between allocation and apportionment
- 3.6 Reapportionment of overheads, bases for reapportionment of overheads
- 3.7 Methods of reapportionment- non reciprocal, repeated distribution method, simultaneous equation method
- 3.8 Absorption of overheads- meaning
- 3.9 Absorption rates- objectives, under absorption and over absorption
- 3.10 Methods - labour hour rate, machine hour rate etc.

**4. Special Points (15 L)**

- 4.1 Overtime- meaning, normal and abnormal overtime, accounting treatment
- 4.2 Idle time- meaning, normal and abnormal idle time, accounting treatment
- 4.3 Incentives – monetary and non monetary incentives

**Recommended Books**

- |   |                  |
|---|------------------|
| 1. Advanced Cost Accounting                               | Jain and Narang  |
| 2. Advanced Cost Accounting                               | B. K. Bhar       |
| 3. Advanced Cost and Management Accounting                | Saksena Vaishtha |
| 4. Cost and Management Accounting: Problems and Solutions | P. V. Rathnam    |
| 5. Advanced Cost Accounting                               | N. K. Prasad     |
| 6. Advanced Costing and Management Accountancy            | Subhash Jagtap   |

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**Course Outcomes:**

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

1. Acquainted with application of cost accounting techniques and recent trends.
2. Understand decision making tools in cost accounting such as marginal costing, budgets and budgetary control.
3. Understand the process of use of Management Information System in Cost Accounting and the role of Cost Audit.

**1. Marginal Costing (15 L)**

- 1.1 Marginal costs and marginal costing, meaning, objectives, uses, limitations
- 1.2 Difference between absorption costing and marginal costing
- 1.3 Key factor analysis
- 1.4 Concept of differential costs
- 1.5 Break even analysis
- 1.6 Cost volume profit analysis, simple break even charts, multiple break even charts, profit volume graph
- 1.7 Calculation of breakeven point by mathematical methods
- 1.8 Applications of BEP analysis

**2. Budgets and Budgetary Control (15 L)**

- 2.1 Introduction
- 2.2 Pre-requisites of budgeting systems
- 2.3 Classification of budgets - functional budgets, purchase budget, production budget, sales budget, cash budget, fixed and flexible budgets, zero base budgeting
- 2.4 Performance report - performance budgeting

**3. Introduction to Management Information System in Costing (15 L)**

- 3.1 Meaning , Objectives of Management Information System
- 3.2 Advantages of Management Information System



#### 4. Cost Audit

(15 L)

- 4.1 Nature, objects and scope
- 4.2 Advantages of cost audit
- 4.3 Cost audit procedure, list of records and procedure, preparation of cost audit programme
- 4.4 Cost audit report and cost audit records rules

#### Recommended Books

- 1) Advanced Cost Accounting Jain - Narang.
- 2) Advanced Cost Accounting B. K. Bhar.
- 3) Advanced Cost & Management Accounting Saksena Vaishtha
- 4) Cost & Management Accounting : Problems & Solutions P. V. Rathanam.
- 5) Advanced Cost Accounting N. K. Prasad.
- 6) Advanced Costing & Management Accountancy Subhash Jagtap.
- 7) Advanced Cost Accounting Sharma Nigam.
- 8) Cost Accounting Wheldon.
- 9) Journal of I. C. W. A. The Management Accountant.
- 10) Cost Accounting : A Management Emphasis - Horngreen.

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**T. Y. B. Com. CBCS (2018 Course)**

**SEMESTER V**

**C 551: BUSINESS ENTREPRENEURSHIP III**

**(Total Lectures: 60)**

**Course Outcomes:**

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

1. Understand promotional aspects related to business concern and project dimensions.
2. Understand various schemes provided by the Government for Small Scale Industrial Units.
3. Understand the meaning of privatization and globalization in context of a country and its impact on business units.

**1. Promotional Aspect (22 L)**

- 1.1 Project- identification of opportunity, market survey, collection and analysis of data, comparative study of project, bankable project report, cash flow statement, break even chart, documentation, registration and licensing, consultancy, suitable form of organization

**2. SSI Units (20 L)**

- 2.1 Government schemes, nature of financing
- 2.2 Seed capital scheme, ploughing back of profits
- 2.3 Bank finance, State Finance Corporation, Maharashtra Industrial Development Corporations, Western Maharashtra Development Corporation,
- 2.4 Decisions regarding location, scale of production, technology, purchase, marketing, public relations

**3. Privatizations and Globalization (18 L)**

- 3.1 Privatization- Public sector, its defects, reactions, ways of privatization, obstacles, benefits, privatization in India
- 3.2 Globalization- why go international? international strategy, globalization of Indian business

**Recommended Books**

1. Peter F. Drucker - Innovation and Entrepreneurship -U.B.S. Publishers Ltd., New Delhi
2. Agarwal Vinod K - Initiative, Enterprise and Economic Choices in India
3. Mishra P.N. - Development Bank and the New Entrepreneurship
4. Srivasatava S.B. - A Practical Guide to Industrial Entrepreneurship
5. T.Venkateshwara Rao, Udia Pareck - Developing Entrepreneurship, IIM, Ahmadabad
6. Sharma R.A.- Entrepreneurial Change in Indian Industry, Sterling Publishers Pvt. Ltd. New Delhi

7. Vasant Desai - Dynamics of Entrepreneurial Development and Management, Himalaya Publishing House

SEMESTER V

C552: BUSINESS ENTREPRENEURSHIP IV

(Total Lectures: 60)

**Course Outcomes:**

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

1. Acquainted with the importance of Organizational Behaviour and its use in managing human resource in the organization.
2. Understand Individual Behavior and personality in context of organization and various related theories.
3. Understand the importance of innovation for the organization and leadership skills for entrepreneurs.

**1. Organizational Behaviour (15 L)**

- 1.1 Organization – meaning, definitions, goals, approaches
- 1.2 Organizational behaviour – meaning, definitions, Scope
- 1.3 Historical roots to organizational behaviour.
- 1.4 Organizational behaviour model.

**2. Individual Behaviour and Personality (15 L)**

- 2.1 Determinants of individual behaviour, biographical characteristics, ability, learning and personality
- 2.2 Personality- meaning, definitions, determinants of personality
- 2.3 Theories of personality
- 2.4 Personality development
- 2.5 Emotional intelligence
- 2.6 Entrepreneurial personality

**3. Innovation (15 L)**

- 3.1 Meaning
- 3.2 Schumpeter and innovation
- 3.3 Sources of innovation
- 3.4 Principles of innovation
- 3.5 Do's and don'ts of innovation

**4. Leadership (15 L)**

- 4.1 Meaning and definitions
- 4.2 Distinction between manager and leader
- 4.3 Leadership theories – traits theory
- 4.4 Behavioural theory, the managerial grid
- 4.5 Contingency theory, situational theory, path and goal theory
- 4.6 Transactional versus transformational leadership
- 4.7 Indian industrial leadership and challenges of new scenario

**Recommended Books**

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|--|------------------------|
| 1. Innovation and Entrepreneurship           | Peter F. Drucker       |
| 2. Dynamics of Entrepreneurial Development   | Vasant Desai           |
| 3. Business Environment                      | Francis Cherunilam     |
| 4. Entrepreneurial Change in Indian Industry | R.A.Sharma             |
| 5. Entrepreneurship and Economic Development | Peter Killby           |
| 6. Entrepreneurship                          | Dr. P.C.Shejwalkar     |
| 7. Environment and Entrepreneur              | B.C.Tandon             |
| 8. Entrepreneurship                          | Dr. Prabhakar Deshmukh |

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**T. Y. B. Com. CBCS (2018 Course)**

**SEMESTER V**

**C561: E-Commerce III**

**(E-Marketing and E-Banking)**

**(Total Lectures: 60)**

**Course Outcomes:**

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

1. Understand the role of security in online transactions.
2. understand and describe the unique features of e-commerce technology.
3. Understand various types of business models.
4. Analyze and compare the different monetary transactions.

<b>1.</b>	<b>E-Markets</b>	<b>(15 L)</b>
	1.1 Online Shopping	
	1.2 Online Purchasing	
	1.3 Electronic Markets	
	1.4 Three Models of E-Markets	
	1.5 E-Advertising	
	1.6 E-Branding	
<b>2</b>	<b>E-Banking</b>	<b>(15 L)</b>
	2.1 Introduction, Concepts & Meaning	
	2.2 Electronic Fund Transfer	
	2.3 Automated Clearing House	
	2.4 Automated Ledger posting	
	2.5 Electronic Money transfer	
	2.6 E-cheques	
	2.7 ATM, FOS & Tele-banking	
<b>3.</b>	<b>E-Payment Systems</b>	<b>(15 L)</b>
	3.1 Models of Payments : Credit Cards, Debit Cards & Smart Cards	
	3.2 E-Credit Accounts & E-Money/Cash	
	3.3 Digital Signatures	
	3.4 Legal positions of Digital Signatures	
	3.5 Procedure & working of Digital Signature technology	
	3.6 Risks and E-Payment System	
	3.7 Data Protections, risk from mistakes and disputes	
	3.8 Consumer protection	
	3.9 Management Information Privacy	
	3.10 Managing Credit Risk	
<b>4</b>	<b>E- Ticketing</b>	<b>(15 L)</b>
	4.1 Online booking systems	
	4.2 Online booking procedure of railways, airlines, tourist and religious places, hotels and entertainment industry	

**Reference Books**

1. e-Commerce - Concepts, Models, Strategies, by C S V Murthy Himalaya Publishing House
2. Basics of e-Commerce- Legal and Security Issues E-Commerce, E-Business

3. Dr C S Rayudu : Himalaya Publishing
4. e-Commerce : An Indian Perspective 2nd Edition P T Josheph SJ
5. Electronic Commerce: Elias M Awad, Pearson Education

**T. Y. B. Com. CBCS (2018 Course)**

**SEMESTER V**

**C562: E-Commerce IV**

**(M-Commerce and E-Governance)**

**(Total Lectures: 60)**

**Course Outcomes:**

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

1. Understand the role of mobile commerce and digital economy in details..
2. Understand the process of electronic data interchange.
3. Understand the E-Governance framework in India.

- 1. Mobile Commerce (15 L)**
  - 1.1 Growth of Mobile Commerce
  - 1.2 Mobile Health Services
  - 1.3 Wireless Applications
  - 1.4 Technologies for Mobile Commerce
- 2. Digital Economy (15 L)**
  - 2.1 Major characteristics
  - 2.2 Economic rules
  - 2.3 Impact on trading and intermediaries
  - 2.4 Impact on business processes and functional areas in banking, financial and insurance organizations
- 3. Electronic Data Interchange (15 L)**
  - 3.1 Concept of EDI
  - 3.2 Difference between Paper-based Business and EDI Based Business
  - 3.3 Advantages of EDI
  - 3.4 Application areas for EDI
  - 3.5 Action Plan for Implementing EDI
  - 3.6 Factors influencing the choice of EDI
- 4. E-Governance for India (15L)**
  - 4.1 Applications in Governance of India
  - 4.2 EDI in governance
  - 4.3 E-government; E-governance – applications of the internet
  - 4.4 Concept of government-to-business, business-to-government and citizen-to-government
  - 4.5 E-governance models; Private sector interface in e-governance

**References**

8. Dave Chaffey, E-Business and E-Commerce Management, Pearson Education, New Delhi
9. Introduction to E-Commerce- SAGE Publication- New Delhi
10. Laudon, Kenneth C and Carol Guercio Traver, E-Commerce Business. Technology Society, Pearson Education, Delhi
11. Rayport, Jeffrey F and Jaworksi, Bernard J: Introduction to E-Commerce, Tata McGraw Hill, New Delhi
12. Rich, Jason R: Starting an E-Commerce Business, IDG Books, Delhi
13. Stamper David A, and Thomas L.Case: Business Data Communications, Pearson Education, New Delhi
14. Turban, Efraim, David King et. al, Electronic Commerce: A Managerial Perspective, Pearson Education Asia, Delhi.



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**T. Y. B. Com. CBCS (2018 Course)**

**SEMESTER V**

**C571: Business Administration III**

**(Human Resource Management)**

**(Total Lectures: 60)**

**Course Outcomes:**

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

1. Understand meaning, objectives of Human Resource Management.
2. Understand the process of manpower recruitment and the need of training in organization.
3. Analyse the importance of employee career and succession planning as a part of employee motivation program.
4. Understand enterprise performance appraisal management process.

**1. Human Resource Management (15 L)**

- 1.1 Meaning, Objectives of Human Resource Management
- 1.2 Difference between HRM and HRD
- 1.3 Organization, Scope and Functions of HRD in Modern Business
- 1.4 Human Resource Planning – Nature and Scope
- 1.5 Job Analysis – Job Description - Job Specification
- 1.6 Emerging Concept of HRD
  - a) Quality Circles b) Kaizen c) Voluntary Retirement Schemes

**2. Recruitment and Training (15 L)**

- 2.1 Methods or Sources of Recruitment of Manpower
- 2.2 Role of Recruitment Agencies- Selection Process
- 2.3 Types of Interviews- Interview Techniques
- 2.4 Objectives and Importance of Training and Development
- 2.5 Types and Methods of Training Programmes

**3. Employee Career and Succession Planning (15 L)**

- 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

**4. Performance Appraisal Management**

**(15 L)**

- 1.1 Concept and Importance
- 1.2 Performance Appraisal Process
- 1.3 Methods and Techniques
- 1.4 Merits and Limitations of Performance Appraisal

**Reference Books**

- 1. Personnel and Human Resource Management- A. M. Sharma (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

SEMESTER V

C572: Business Administration IV

(Finance)

(Total Lectures: 60)

**Course Outcomes:**

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

1. Acquainted with the concept of business finance and related critical aspects as an integral part of financial management.
2. Understand the need of Financial Planning and its various characteristics.
3. Understand the concept of capitalization and capital structure of a firm.
4. Understand importance of managing business capital for sound financial health of the business.

**1. Finance (15 L)**

- 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

**2. Financial Planning (15 L)**

- 2.1 Meaning, Nature and Characteristics of Financial Planning
- 2.2 Scope, Importance, Advantages, Limitations of Financial Planning
- 2.3 Steps in Financial Planning
- 2.4 Methods of Estimating Financial Requirements

**3. Capitalization and Capital Structure (15 L)**

- 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

**4. Management of Capital (15 L)**

- 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.

**Reference 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

**UGF 33: Soft Skills**

**(Total Lectures: 30)**

**Course Outcomes:**

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

1. Understand values and ethics towards society.
2. Develop a multi-faceted personality.
3. Enhance life skills and conversion of capacities into capabilities to create better human resources.
4. Understand the duty and responsibility of the accountable and responsible citizens of the nation.

**Course Contents**

1. Soft Skills: Meaning and definition; Employability skills, Life skills, Corporate skills.
2. Developing positive attitude: Ethics, Values, Manners & Etiquettes
3. SWOT analysis and Career Planning: Strengths, Weaknesses, Opportunities and Threats
4. Communication: Concept of communication; Written as well as Spoken; body language
5. Curriculum Vitae, Resume, Bio-Data: Types of personal and educational information, preparing CV according to the job requirements
6. Interview Techniques: Types of interviews, Personal appearance, basic research, Confidence, knowledge preparation, interview style
7. Time Management: Competency-building skills; identifying use of time, management of on-time task, identifying reasons for poor time management, and taking corrective action; overall time-planning; and learning where to go for information or guidance
8. Stress Management: coping with stress and anger; recognizing/understanding others' point of view; problem solving; peer negotiation and resistance; conflict management; active listening and effective communication; acceptance and/or tolerance of diversity groups; and telephone skills
9. Teamwork and Leadership: Group discussion, effective communication skills, Group behaviour, helping nature
10. Developing work culture: sincerity, negotiation techniques, summarizing information; summarizing information about specific points; organizing studies

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**Reference**

1. Covey Sean, *Seven Habits of Highly Effective Teens*, New York, Fireside Publishers, 1998.
2. Carnegie Dale, *How to win Friends and Influence People*, New York: Simon & Schuster, 1998.
3. Daniel Coleman, *Emotional Intelligence*, Bantam Book, 2006
4. Fredrick H. Wentz, *Soft skills Training – A workbook to develop skills for employment*
5. Barun K. Mitra *Personality Development and Soft skills*, Oxford University Press