

Course Outcomes:

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

1. Prepare the farm accounts relating to various farming activities and ascertain the profit and loss on such activities.
2. Understand the concept of Credit societies and Consumer societies and the preparation of their Financial statements.
3. Analyse the financial statements with the help of various ratios.
4. Understand the concept of Computerized Accounting practices with the introduction to Income tax and GST and their recording in accounting softwares.

- 1. Farm Accounting (15 L)**
 - 1.1 Meaning and objectives
 - 1.2 Preparation of farm accounts to ascertain the profit or loss on various farming activities like crop, live stock, dairy, poultry
 - 1.3 Preparation of general profit and loss account and balance sheet.
- 2. Final Accounts of Co-operative Societies (15 L)**
 - 2.1 Meaning of Credit Co-operative Societies
 - 2.2 Meaning of Consumer Co-operative Societies
 - 2.3 - Allocation of Profit as per Maharashtra State Co-operative Societies Act
 - 2.4 Preparation of Final Accounts of Credit Co-operative Societies
 - 2.5 Preparation of Final Accounts of Consumer Co-operative Societies
- 3. Analysis of Financial Statements (15 L)**
 - 3.1 Ratio Analysis: Meaning and objectives
 - 3.2 Nature of Ratio Analysis
 - 3.3 Problems on ratio analysis restricted to the following ratios:
 - a) Gross Profit Ratio
 - b) Net Profit Ratio
 - c) Operating Ratio
 - d) Stock Turnover Ratio
 - e) Current Ratio
 - f) Liquid Ratio or Acid Test Ratio
 - g) Debt to Equity Ratio
- 4. Computerized Accounting Practices (15 L)**
 - 4.1 Computerised Accounting Process
 - 4.2 Income Tax - Tax Deducted at Source (TDS)
 - 4.3 GST-History, Characteristics, Benefits, Limitations, Taxation Scheme
 - 4.4 Including entries with the help of Accounting Software (Demonstration and Hands Experience)

Recommended Books

1. 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
11. GST Manual, Government of India

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 VI
C612: AUDITING AND TAXATION II
(Total Lectures: 608)

Course Outcomes:

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

1. Understand the important terms in auditing like checking, Vouching and Audit report.
2. Understand the Qualification, appointment and duties of the Company Auditor.
3. Understand in detail the tax audit and the tax Authorities along with their powers and functions.
4. Understand the Computation of taxable income under the various heads of income.

- 1. Checking, Vouching and Audit Report (15 L)**
 - 1.1 Test Checking-Vouching of Cash Book-Verification and Valuation of Assets and Liabilities
 - 1.2 Qualified and Clean Audit Report
 - 1.3 Audit Certificate
 - 1.4 Difference between Audit Report and Audit Certificate
- 2. Company Auditor (15 L)**
 - 2.1 Qualifications and Disqualification
 - 2.2 Appointment and Removal
 - 2.3 Right, Duties and Liabilities
- 3. Tax Audit and Tax Authorities (15 L)**
 - 3.1 Definition of Accountant, Scope of Auditor's Role under Income Tax Act
 - 3.2 Compulsory Tax Audit, Certification for Claiming Exemptions
 - 3.3 Selective Tax Audit, Tax Consultancy and Representation
 - 3.4 Proforma of Computerized Systems
 - 3.5 Structure, Functions and powers of various Income Tax Authorities (Administrative and Judicial)
 - 3.6 Central Board of Direct Taxes
- 4. Computation of Taxable Income (15 L)**
 - 4.1 Profits and Gains of Business and Profession**
 - a) Definition
 - b) Deductions expressly allowed and deduction expressly disallowed (Theory and Problems)
 - 4.2 Capital Gains**
 - a) Chargeability- Definitions - Cost of Improvements - Short Term and Long Term Capital Gains (Theory)
 - 4.3 Income from Other Sources**
 - a) Chargeability, Deductions, Amounts not deductible.(Theory only)

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

T. Y. B. Com. CBCS (2018 Course)
SEMESTER VI
C613: BUSINESS REGULATORY FRAMEWORK II
(Total Lectures: 60)

Course Outcomes:

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

1. Understand the components of the Sale of Goods Act 1930.
2. Understand the Negotiable Instruments along with their types, Parties involved and the honouring and dishonouring of the instruments.
3. Understand the objects, features and provisions of the Foreign Exchange Management Act, 2000.
4. Understand E-contracts, Arbitration and conciliation with its definitions and various components.

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|-----------|--|---------------|
| 1. | Sale of Goods Act 1930 | (15 L) |
| | 1.1 Formation of contract of sale | |
| | 1.2 Goods and their classification | |
| | 1.3 Price | |
| | 1.4 Conditions and warranties | |
| | 1.5 Transfer of property in goods | |
| | 1.6 Performance of a contract of sale | |
| | 1.7 Unpaid seller and his rights | |
| | 1.8 Sale by auction | |
| | 1.9 Hire purchase agreement | |
| 2. | Negotiable Instruments Act 1881 | (15 L) |
| | 1.1 Concept of Negotiable Instruments: Characteristics, Meaning, Important relevant definitions under the Act | |
| | 1.2 Definitions and Essentials of promissory note, bill of exchange and cheque
Distinction between these instruments. | |
| | 1.3 Crossing of cheques, It's meaning and types | |
| | 1.4 Holder and holder in due course, Privileges of holder in due course | |
| | 1.5 Negotiation, endorsement, kinds of endorsement | |
| | 1.6 Liabilities of parties to negotiable instruments | |
| | 1.7 Dishonour of negotiable instruments, kinds, law relating to notice of dishonor
Dishonour of cheques | |
| 3. | Foreign Exchange Management Act 2000 | (15 L) |
| | 3.1 Objects and features of the act | |
| | 3.2 Definitions and main provisions | |
| 4. | E-Contracts, Arbitration and Conciliation | (15 L) |

- 4.1 Significance of E-Transactions /E-Commerce.
Nature, Formation, Legality, Recognition

(Chapter 4.Sec.11-13 of I T Act, 2000 relating to attribution, acknowledgement, dispatch of E-Records)

- 4.2 Digital Signatures: Meaning & functions, Digital Signature certificates [Sections 35-39]
- 4.3 Legal issues involved in E-Contracts.
- 4.4 Concept of Arbitration & Conciliation
- 4.5 Definition & Essentials of Arbitration Agreement.

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. Business Law: Dilip Shinde, Kiran Nerkar, Shantnu Jog, Anant Deshmukh (Sai Jyoti Publication)
10. Business Law: Kapoor N.D., Sultan Chand & Sons, New Delhi.
11. Negotiable Instruments Act :-Khergamwala
12. Intellectual Property Law:-P.Narayan.
13. Cyber Laws :- Krishna Kumar

T. Y. B. Com. CBCS (2018 Course)
SEMESTER-VI
C-604: INTERNATIONAL ECONOMICS-II

(Total Lectures: 60)

Course Outcomes:

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

1. Student able to aware the concept of Balance of Payment.
2. To able to understand the theories of foreign exchange rate.
3. To analyze the foreign exchange market.
4. Student able to aware the international trade policy and economic co-operations.

UNIT-I: Balance of Payment (16 L)

- 1.1 Concept of balance of trade & Balance of Payments
- 1.2 Balance of Payment on Current Account and Capital Account
- 1.3 Convertibility of Rupee on Current Account and Capital Account

UNIT-II: Foreign Exchange Rate (12 L)

- 2.1 Meaning of foreign exchange rate.
- 2.2 Fixed v/s flexible exchange rate.
- 2.3 Exchange rate theory-
 - 2.3.1 Purchasing Power Parity Theory
 - 2.3.2 Balance of Payments Theory

UNIT-III: Foreign Exchange Market (12 L)

- 3.1 Structure of foreign exchange market.
- 3.2 Management of Foreign Exchange Inflow and Outflow
- 3.3 Euro Dollar Market

UNIT-IV: Factor Mobility (12 L)

- 4.1 Foreign Capital - Meaning of foreign Direct Investment and Foreign Institutional Investment
- 4.2 Role of Multi National Corporations (MNC)
- 4.3 Motives and Effects of International Labour Migration

UNIT-V: Foreign Trade Policy (08 L)

- 5.1 India's Foreign Trade Policy since 1991.
 - 5.1.1 Features
 - 5.1.2 Trends
 - 5.1.3 Evaluation

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 Institutinsl: 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

Course Outcomes:

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

1. Understand the gist of the documents and the contents of the documents and its filling and filing.
2. Understand the eligibility, qualification, Appointment, remuneration and powers of a company Auditor.
3. Understand the concept of Corporate restructuring and the different types of restructuring.
4. Understand the concept of corporate collapse along with the different modes of winding up.

1. Filing and Filing Documents (15 L)

- 1.1 Statutory Books to be kept, Annual Return
- 1.2 Form and Content of Balance Sheet and Profit and Loss Statement
- 1.3 Place of Keeping and Inspection of Returns
- 1.4 Event based Forms, Return of Allotment, Filing of Special Register of Charges
- 1.5 Registration of Charges, Company's Register of Charges
- 1.6 Rectification by Central Government in Register of Charges

2. Company Auditor (15 L)

- 2.1 Eligibility, Qualifications and Disqualifications of a Company Auditor
- 2.2 Appointment, Remuneration and Removal of an Auditor
- 2.3 Status of a company auditor
- 2.4 Powers and Duties of an Auditor and Auditing Standards
- 2.5 Non-Audit Services to Audit Clients
- 2.6 Mandatory Firm Rotation

3. Corporate Restructuring (15 L)

- 3.1 Meaning of Corporate Restructuring, Historical Background
- 3.2 Compromises, Arrangements and Amalgamation: Concepts and Need
- 3.3 Power to Compromise or to Make Arrangement with Creditors and Members
- 3.4 Powers of Tribunal to Enforce Compromise or Arrangement
- 3.5 Merger or Amalgamation: Meaning, Merger or Amalgamation of Certain Companies
- 3.6 Merger with Foreign Companies
- 3.7 Cross-Border Mergers

4. Corporate Collapse (15 L)

- 4.1 Meaning of Winding up, Winding up vs. Dissolution
- 4.2 Modes of Winding up:
 - a) Winding up by Tribunal, Circumstances in which Company may be Wound up by Tribunal, Petition for Winding up, Powers of Tribunal, Company Liquidator, Appointment, Removal, Official liquidator, his Powers and Functions
 - b) Voluntary Winding up- Circumstances in which Company may be Wound up Voluntarily, Effects of voluntary Winding up
 - i) Members' Voluntary Winding up and Creditors' Voluntary Winding up, Procedure
 - ii) Distinction between Members' and Creditors' Voluntary Winding up
 - c) Voluntary Winding up under the Supervision of the Tribunal

Books Recommended

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)

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

SEMESTER-VI

C 621: BANKING & INSURANCE – VI

(Total Lectures: 60)

Course Outcomes:

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

1. Student able to aware the history of development banks.
2. To understand different non-banking financial intermediaries in India.
3. To aware the different banks in India.
4. Student able to understand the products, importance and regulations of insurance sector.

Unit I - Development Banking

(16 L)

- 1.1 Evolution and nature of development banks
- 1.2 Functions of development banks
- 1.3 Types of development banks in India and abroad

Unit II - Non- Banking Financial Intermediaries in India

(14 L)

- 2.1 Types of Non- Banking Financial Intermediaries in India
- 2.2 Chit Fund, Investment institutions, Mutual Fund and Leasing Companies in India
- 2.3 NBFIs in public sector – Establishment and nature

Unit III – Banks in India

(16 L)

- 2.1 State Bank of India
- 2.2 Industrial Finance Corporation of India, State Finance Corporation
- 2.3 Industrial Development Bank of India, Small Industries Development Bank
- 2.4 Industrial Credit and Investment Corporation of India and
- 2.5 Export - Import Bank of India and Export Credit Guarantee Corporation of India
- 2.6 Housing Development Finance Corporation and National Housing Bank

Unit III - Insurance Sector in India

(14 L)

- 3.1 Role of Life Insurance Corporation and General Insurance Corporation of India
- 3.2 Investment policy of Life Insurance Corporation and General Insurance Corporation
- 3.3 Study of private insurance companies and their products
- 3.4 Importance of insurance business in agricultural and rural development

3.5 Necessity and method of regulating insurance sector

Suggested Readings:

- 1) Banking Law and Practice in India (18th 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, 9th 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.

Course Outcomes:

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

1. Understand the importance of advertisement and its various components.
2. Understand how to make the advertisement more appealing to the target audience with the help of different marketing approaches.
3. Know the career options available in Advertising.
4. Understand the Advertising Budget and the public relations.

1. Advertisement Layout (15 L)

- 1.1 Meaning and importance
- 1.2 Components- background, border, caption, decoration, heading, product, slogan, space, sub-heading, text, message, trademark, balance in layout, weight, movement
- 1.3 The modernistic advertisement

2. Appeals in Advertisement (15 L)

- 2.1 Meaning and significance
- 2.2 Advertising message
- 2.3 Negative emotional approach
- 2.4 Fear appeal and market segmentation
- 2.5 Positive emotional approach
- 2.6 Direct and indirect appeal

3. Advertising as a Career (15 L)

- 3.1 Selecting advertising as a career
- 3.2 The modern advertiser educational training
- 3.3 Advantages and limitations of advertising as a profession
- 3.4 Women in advertising career
- 3.5 Internet advertising

4. Advertising Budget and Public Relations (15 L)

- 4.1 Limit on expenditure - budget a plan - steps in advertising budget making process - budget process methods - factors to be considered for preparing advertising budget
- 4.2 Percentage of sales method - objectives and task method - other methods – competitive parity method
- 4.3 Incremental concept - administrating the budget

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

Course Outcomes:

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

1. Understand the characteristics of Job costing and identify the components of the job cost sheet.
2. Understand the meaning of contract costing and the different terms used in contract costing. Compute the profit from completed contracts and incomplete contract.
3. Calculate product cost and compare the job and process costing. Define and compute equivalent units of production.
4. Understand the concept of service costing and prepare the cost sheet of Hospital and Hotel organisation.

1. Job Costing (15 L)

- 1.1 Meaning and features of job costing
- 1.2 Procedure for job costing
- 1.3 Merits and demerits of job costing
- 1.4 Job cost sheet preparation

2. Contract Costing (15 L)

- 2.1 Meaning and features of contract costing
- 2.2 Preparation of contract account
- 2.3 Calculation of profit from completed contract and incomplete contract
- 2.4 Cost plus contract – escalation clause

3. Process Costing (15 L)

- 3.1 Meaning and features of process costing
- 3.2 Simple process account
- 3.3 Process account with normal loss, abnormal loss and abnormal gain, accounting treatment of the same

4. Service Costing (15 L)

- 4.1 Meaning and features of Service Costing.
- 4.2 Cost classification- simple and composite cost units

4.3 Preparation of cost sheet for Motor Transport Service.

4.4 Cost sheet for Hospital and Hotel Organisation.

Recommended Books

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|---|------------------|
| 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 |
| 7. Advanced Cost Accounting | Sharma, Nigam |
| 8. Cost Accounting | Wheldon |
| 9. Cost Accounting: A Management Emphasis | Horngreen. |

Journal

1. The Management Accountant- Journal of ICWA

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Course Outcomes:

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

1. Understand the use of standard costs in manufacturing. Compute and analyse the material, labour and overheads.
2. Understand the meaning, objectives and requirements of Uniform costing with the limitations in uniform costing.
3. Understand the importance of inter-firm comparison and the methodology of the comparison.
4. Understand the stages, purpose and the benefits of the Activity based costing. meaning of the cost drivers.

1. Standard Costing (15 L)

- 1.1 Concept of standard cost
- 1.2 Types of standard cost
- 1.3 Setting of standard cost
- 1.4 Advantages and limitations of standard costing
- 1.5 Calculation and analysis of material and labor, variances
- 1.6 Reporting of variances

2. Uniform Costing (15 L)

- 2.1 Meaning, objectives and advantages of uniform costing
- 2.2 Requirements of uniform costing
- 2.3 Systems - limitations of uniform costing system

3. Inter-firm Comparison (15 L)

- 3.1 Objectives of inter-firm comparison
- 3.2 Requirements and methodology of inter-firm comparison
- 3.3 Limitations of inter-firm comparison

4. Activity Based Costing (15 L)

- 4.1 Definitions – Stages in Activity Based Costing.
- 4.2 Purposes and Benefits of Activity Based Costing.

4.3 Cost Drivers.

4.4 Problems on Activity Bases Costing.

Recommended Books

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|--|------------------|
| 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. |

Course Outcomes:

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

1. Explain the problems faced by the small enterprises at various stages like promotion, survival and development. Understand the components and functioning of the entrepreneurial units.
2. Understand the problem faced by the small scale industries with respect to the production, marketing and finance.
3. Understand the meaning, perspectives and the scope of multinational corporations in India.

1. Problems of small entrepreneurial units

(24 L)

- 1.1 Problems at promotional stage
- 1.2 Problems at survival stage
- 1.3 Problem at development stage
- 1.4 Survival of small business unit
- 1.5 Competition between small and large unit
- 1.6 Bureaucracy scarcity of resources,
- 1.7 Management of change,
- 1.8 Changing policies of government
- 1.9 Management of time
- 1.10 Decisions in uncertainty
- 1.11 Malpractices and resistance
- 1.12 Appropriate technology
- 1.13 Inflation, inadequate support

2. Problems of small scale industry

(20 L)

- 2.1 Production, marketing, finance, personnel, public relation, purchasing and storing

3. Multinational corporations

(16 L)

- 3.1 Definition and meaning

- 3.2 Dominance of MNCs, MNCs and International trade
- 3.3 Merits and demerits of MNCs
- 3.4 Perspectives, code of conduct, multinationals in India

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

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

C652: BUSINESS ENTREPRENEURSHIP VI

(Total Lectures: 60)

Course Outcomes:

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

1. Prevent and manage the work related and personal conflicts by understanding the sources and the causes of stress.
2. Identify the significance of motivation with the help of different motivational theories.
3. Understand the social, cultural, educational, political and economical barriers to entrepreneurship development. Understand entrepreneurship development at the global and national level.
4. Study the experiences of the personalities through their biographies.

1. Stress and conflict management (15 L)

- 1.1 Stress – meaning and definition
- 1.2 Sources and consequences of stress
- 1.3 Stress management – personal and organizational approach
- 1.4 Conflict management – meaning and nature of conflict
- 1.5 Causes of conflicts
- 1.6 Conflict management

2. Motivation (15 L)

- 2.1 Motivation at work place-meaning and definitions
- 2.2 Early theories of motivation (in brief) – hierarchy of need theory, theory X and theory Y, hygiene theory
- 2.3 Contemporary theories of motivation – existence, relatedness and growth theory
- 2.4 Goal setting theory
- 2.5 Expectancy theory
- 2.6 Job enrichment, job rotation, management by objectives (MBO)
- 2.7 Employee involvement programme

3. Barriers to entrepreneurship development (15 L)

- 3.1 Barriers – social, cultural, educational, political, economical etc
- 3.2 Measures for entrepreneurship development in India
- 3.3 Challenges of globalization
- 3.4 Features of globalization
- 3.5 Entrepreneurial development in India

4. Study of biographies of entrepreneurs (15 L)

- 4.1 B.G. Shirke
- 4.2 Narayan Murthi
- 4.3 Rahul Bajaj
- 4.4 Anuradha Desai
- 4.5 Nilkanth Kalyani

Recommended Books

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
7. Environment and Entrepreneur
8. Entrepreneurship

Dr. P.C.Shejwalkar
B.C.Tandon
Dr. Prabhakar Deshmukh

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

Semester VI

C661: E-Commerce V

(Web Designing)

(Total Lectures: 60)

Course Outcomes:

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

1. Understand the Mechanism of conducting business transactions through electronic media.
2. Understand the Methodology of online business dealings using e-commerce infrastructure.
3. Understand the Hypertext Markup Language and the creation of web page.

1. HTML (18 L)

- 1.1 Concept of HTML, HTML Organization, Creation of HTML Files
- 1.2 HTML editor, Tags and attributes of HTML, learning the basic structure, elements of HTML, Creation of web page using HTML

2. HTML Form Building (14 L)

- 2.1 Form elements - < INPUT >, < SELECT>, <TEXT AREA>, <LABEL>, Tab navigation, Access Keys, Developing web pages using frames, Hyperlinks, images

3. Introduction to Client Side (16 L)

- 3.1 Limitation of HTML, Introduction to VBScript and JavaScript

4. Customer Effective Web Design (12 L)

- 1.1 Requirements of Intelligent Websites
- 1.2 Website Goals and Objectives
- 1.3 Analyzing website structure
- 1.4 Fixed versus flexible webpage design
- 1.5 Choosing a page size
- 1.6 Website development tools

Reference Books

- (i) HTML 4 Unleashed - (SAMS Tech Media)
- (ii) The Internet Book - Douglas E. Corner (PH1)
- (iii) Internet Complete - (BPB Publications)
- (iv) Dynamic Web Publishing Unleashed - Shelly Powers

- (v) Web Enabled Commercial Application Development Using HTML, DHTML, Javascript
Ivan Bayross
- (vi) Internet, WWW - how to program - Detail and detail - Pearson Publishing
- (vii) P. T. Joseph - E - Commerce - A Managerial Perspective - Tata McGrew Hill

Course Outcomes:

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

1. Understand the methodology of online business dealings using e-commerce infrastructure.
2. Understand the supply chain management, digital, signature
3. Understand the planning for E-commerce along with the measures and strategies.

1. E-CRM and ERP (15 L)

- 1.1 E-CRM-Concept & definition,
- 1.2 Features and Goals of E-CRM business framework
- 1.3 Three phases of ECRM, Types of E-CRM
- 1.4 Functional Components of E-CRM, Strategies for E-CRM solutions
- 1.5 Benefits of ERP, Enterprise potentials of ERP
- 1.6 Modules of ERP, Phases of ERP implementation, Limitations of ERP

2. Supply Chain Management, Digital Signature, E-Learning (15 L)

- 2.1 Concept and definition, Features, Major Characteristics,
- 2.2 Types of Supply Chain, E-Supply Chain Planning (Components)
- 2.3 E-Supply Chain Fusion (Process)
- 2.4 Digital Signature and its Application in E-Commerce,
- 2.5 E-Learning, E-shopping and online Trading

3. Planning for E-Commerce (15 L)

- 3.1 Planning Electronic Commerce initiates
- 3.2 Linking objectives to business strategies
- 3.3 Measuring cost objectives
- 3.4 Comparing benefits to Costs
- 3.5 Strategies for developing electronic commerce web sites

4. E-Commerce Jobs and Skills (15 L)

- 1.1 Introduction
- 1.2 Employment effects of E-Commerce
- 1.3 Job gains and losses in E-Commerce related Industries

1. Information Technology & its applications in Business P. Mohan, Himalaya Publishing House, Mumbai
2. Dave Chaffey, E-Business and E-Commerce Management, Pearson Education, New Delhi
3. Introduction to E-Commerce- SAGE Publication- New Delhi
4. Laudon, Kenneth C and Carol Guercio Traver, E-Commerce Business. Technology Society, Pearson Education, Delhi
5. Rayport, Jeffrey F and Jaworksi, Bernard J: Introduction to E-Commerce, Tata McGraw Hill, New Delhi
6. Rich, Jason R: Starting an E-Commerce Business, IDG Books, Delhi

7. Stamper David A, and Thomas L. Case: Business Data Communications, Pearson Education, New Delhi
8. Turban, Efraim, David King et. al, Electronic Commerce: A Managerial Perspective, Pearson Education Asia, Delhi

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

Semester VI

C671: Business Administration V

(Marketing Functions)

(Total Lectures: 60)

Course Outcomes:

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

1. Understand the scope of marketing with its objectives, classification and functions.
2. Understand the elements of marketing mix in details and principles underlying the modern marketing practices.
3. Understand the advertising media, the ethics in advertising and the employment opportunities of the advertising field.
4. Understand the recent trends in marketing along with global marketing.

1. Marketing Functions

(15 L)

- 1.1 Meaning and scope of Marketing
- 1.2 Objectives of Marketing
- 1.3 Classification of marketing
- 1.4 Functions of Marketing

2. Marketing Mix

(15 L)

- 2.1 Product- Meaning and Importance of Product, Product Mix, Product Life Cycle, New Product Development- Types of New Product, Branding, Packaging, Labeling
- 2.2 Price- Meaning, Factors affecting Pricing Decisions, Methods of Pricing
- 2.3 Place- Functions of Distribution Channels, Types of Distribution Channels, Impact of Technology on Distribution
- 2.4 Promotion- Meaning of Sales Promotion, Importance, Methods and New Techniques of Sales Promotion

3. Advertising

(15 L)

- 3.1 Advertising- Meaning, Scope, Importance, Role of Advertising in Modern Business, Criticism on Advertising Practices
- 3.2 Advertising Media- Different Medias of Advertising, Selection of Advertising Media
- 3.3 Ethics in Advertising- Ethics and Appeals in Advertising, Advertising Standards Council of India
- 3.4 Future of Advertising- Advertising in Depression and Crisis, Employment Opportunities in Advertising Field

4. Modern Marketing Trends

(15 L)

- 4.1 Global Marketing – Meaning, Scope, Importance, International Marketing Challenges and Problems
- 4.2 Marketing Research- Meaning, Scope and Methods of Marketing Research
- 4.3 Retailing- Meaning, New Trends in Marketing, Direct Marketing, Malls, Franchising
- 4.4 Recent Trends in Marketing

- a) E-Marketing
- b) Telemarketing
- c) Internet Marketing
- d) M-Marketing

Reference Books

1. Basics of Marketing- Cannon
2. Marketing Management- Philip Kotler
3. Marketing – Gandhi
4. Principles of Marketing – S. A. Sherlekar
5. International Marketing- P. Saravanavel (Himalaya Publishing House)
6. Modern Marketing Management- R. S. Davar

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

Semester VI

C672: Business Administration VI

(Production, Operation Functions)

(Total Lectures: 60)

Course Outcomes:

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

1. Understand the functions of project manager, production planning and the routing and scheduling.
2. Understand the importance and factors for plant location and plant layout.
3. Understand the Inventory management system with material requisition planning, just in time and ABC Analysis
4. Understand meaning and functions of material handling and supply chain management.

1. Production Management Functions (15 L)

- 1.1 Meaning, Definition, Functions of Production Management, Responsibilities of Production Manager
- 1.2 Production Planning - Objectives, Importance, Levels of Planning
- 1.3 Routing & Scheduling - Meaning, Route Sheets, Scheduling, Master and Sequential Scheduling, Scheduling Devices

2. Plant Location and Plant Layout (15 L)

- 2.1 Introduction, Importance, Factors Responsible for Plant Location
- 2.2 Plant Layout- Meaning, Definition, Importance of Good Layout, Factors Relevant for Choice of Layout, Line, Process and Product Layout
- 2.3 Plant Layout - Advantages, Disadvantages and Techniques

3. Inventory Management (15 L)

- 3.1 Inventory Management -Introduction, Methods, and Norms
- 3.2 EOQ, Use of Computers in Inventory Management
- 3.3 Material Requisition Planning (MRP), Just In Time (JIT), ABC Analysis

4. Material Handling and Supply Chain Management (15 L)

- 4.1 Meaning, Function of Material Handling, Principles of Material Handling
- 4.2 Common Material Handling Devices Fork Lift Truck, Platform Truck, Straddle Carrier, Chain Hoist, Roller and Belt Conveyor, Bridge Crane, Crawler Crane
- 4.3 Supply Chain Management- Theory, Principles, Implications, Factors Affecting Supply Chain Management

Reference Books

1. Production, Operations Management - Dr. B. S. Goel (Pragati Prakashan, Meerut)
2. Operations Management- Norman Gaither, Greg Frazaier (Sengage Learning)
3. Production Management - Chunawalla