Statement showing equivalence of B. Com. (Revised 2002 course) Papers/Subjects as per B. Com. Pattern 2008
S. Y. B. Com – w. e. f 2009-10

2008 Pattern
Business Communication
Corporate Accounting
Business Economics (Macro)
Principles and Functions of Management
Elements of Company Law
Special Paper I
(a) Business Administration
(b) Indian Banking System
(c)Business Laws and Practices
(d) Co-operation and Rural Development
(e) Cost and Works Accounting
(f) Business Statistics
(g) Business Entrepreneurship
(h) Marketing Management
(i) Agricultural and Industrial Economics
(j) Defence Budgeting, Finance and Management
(k) Insurance, Transport and Tourism
(I) Computer Application (VB)

# Faculty of Commerce B. Com (2008 Pattern) S.Y.B.Com w.e.f. 2009-10

	Equivalent Paper asper SyllabusOld 2004	2008 Pattern
201	Business Communication	Business Communication
202	Corporate Accounting	Corporate Accounting
203	Business Economics	Business Economics (Macro)
204	Business Management	Principles of Management
205	Corporate Law	Elements of Company Law
206	Special Paper I	Special Paper II
	i. Business Administration	(a) Business Administration
	ii. Banking & Finance	(b)Indian Banking System
	iii. Business Laws & Practices	(c) Business Laws & Practices
	iv. Co-operation and Rural Development	(d) Co-operation and Rural
		Development
	v. Cost & Works Accounting	(e)Cost & Works Accounting
	vi. Business Statistics	(f)Business Statistics
	vii. Business Entrepreneurship	(g)Business Entrepreneurship
	viii. Marketing Management	(h) Marketing Management
	ix. Agricultural & Industrial Economics	(i)Agricultural & Industrial
		Economics
	x. Defence Budgeting, Finance &	(j) Defence Budgeting& Finance
	Management	Managment
	xi. Insurance, Transport & Tourism	(k) Insurance, Transport & Tourism
	xii. Computer Application	(l)Computer Application

# Faculty of Commerce Revised w.e.f. 2010-11

# - B.Com 2008 Pattern

# T.Y.B.Com

	Old 2004 Pattern	New 2010-11Pattern
301	Business Regulatory Frame work	Business Regulatory Frame work
302	Advanced Accounting	Advanced Accounting
303	Indian & Global Economic Development	Indian & Global Economic Development
	or	or
	International Economics	International Economics
304	Auditing & Taxation	Auditing & Taxation
305	Special Paper II	Special Paper II
	i. Business Administration	a. Business Administration
	ii. Banking & Finance	b. Banking & Finance
	iii. Business Laws & Practices	c. Business Laws & Practices
	iv. Co-operation and Rural Development	d. Co-operation and Rural Development
	v. Cost & Works Accounting	f. Cost & Works Accounting
	vi.Business Statistics	g. Business Statistics
	vii. Business Entrepreneurship	h. Business Entrepreneurship
	viii. Marketing Management	i. Marketing & Publicity
	ix. Agricultural & Industrial Economics	j. Agricultural & Industrial Economics
	x. Defence Budgeting, Finance & Management	k. Defence Budgeting & Finance
	xi. Insurance, Transport & Tourism	1. Insurance, Transport & Tourism
	xii.Computer Application	m.Computer Application

306	Special Paper III	Special Paper III/Vocational Paper VI
	i. Business Administration	i. Business Administration
	ii. Banking & Finance	ii. Banking & Finance
	iii. Business Laws & Practices	iii. Business Laws & Practices
	iv. Co-operation and Rural Development	iv. Co-operation and Rural Development
	v. Cost & Works Accounting	v. Cost & Works Accounting
	vi. Business Statistics	vi. Business Statistics
	vii. Business Entrepreneurship	vii. Business Entrepreneurship
	viii. Marketing Management	viii. Marketing & Publicity
	ix. Agricultural & Industrial Economics	ix. Agricultural & Industrial Economics
	x. Defence Budgeting, Finance & Management	x. Defence Budgeting & Finance
	xi. Insurance, Transport & Tourism	xi. Insurance, Transport & Tourism
	xii. Computer Application	xii. Computer Application

(Pattern - 2008)

w.e.f. 2009-10

### S.Y.B.Com.

### **Subject: Business Communication (201)**

- 1) To make the students aware about the business communication.
- 2) To understand the process of communication.
- 3) To develop business communication skill through the practical exercises.

Term – I		
Sr. No.	Topic	No. of Lectures
UNIT 1	Business communication Definition, Importance, scope &Nature Process of communication elements/ principles & barriers/, of effective communication.	12
UNIT 2	Methods of communication  Oral, written, non-verbal, audio visual, electronic media. Upward- downward & horizontal	10
UNIT 3	Soft Skill  Definition, Importance & Elements, body language, grooming manners & etiquettes, Elements of good speaking, types of speaking, Interview skills, techniques of interview. Listening- Meaning & importance, Elements of good listening, Barriers in listening	12
UNIT 4	Business Letters  Meaning, Importance, Structure of business letter, qualities of good business letter.	6
UNIT 5	Types of business letters  Letter of Enquiry, replies to enquiry, order letter, trade reference, complaints letters, collection letters	8

Term – II		
Sr. No.	Topic	No. of
		Lectures
UNIT 6	Job application letters	12
	Meaning & elements of application letter, contents of	
	application letter, types of application letter, Application	
	letter for employment, Resume, Appointment letter	
	Termination letter	
UNIT 7	Company Letters	6
	Letters to members, Letters to Directors, Notice of meeting	
UNIT 8	Company Minutes	10
	Meaning & importance of minutes	
	Minutes of annual general meeting	
	Minutes of Directors' meetings	
UNIT 9	Report writing	10
	Meaning & importance essentials of good report,	
	Structure of reports, contents of reports.	
	Types of report	
	Committee reports, progress reports, annual reports,	
	Drafting of reports	
<u>UNIT 10</u>	New Technologies in business communication	10
	Importance, need of new technology	
	E-mail, fax, internet, website, telex, Electronics clearance	
	system	

- R.C.sharma & Krishan Mohan Business correspondence & Report writing Tata Mc Graw –Hill Publishing co.ltd.
- 2) Reuban Ray Communication Today Himalaya Publishing House
- 3) M Balusubrahmanian Business communication Kalyani Publication
- 4) Dr .P.C.Pardeshi Business communication Nirali prakashan
- 5) Sinha K.K. Business communication G.P.C. Delhi

- 6) Prof.Patange H.S.
  Business communication
  Nikita Prakashan Latur.
- Dr. Prakash M. Herekar Business communication, Modern publication, New Delhi.
- 8) Brian M.H.Robinson, Vidya S .Netrakanti, Dr. Hari V Shintre Business English Orient BlackSwan publication
- 9) "Synergy" Orient Longman Private ltd.
  - Series on Effective Communication produced by Asian Centre for research and Training.
  - 'Trimurti'27/B, Damle Bunglow, Hanuman Nagar, Senapati Bapat Road, Pune-411016.
  - Email: director\_acrt@yahoo.co.in, acrtpune@gmail.com
  - Site www.http//sites.google.com/site/acrtpune.

( Pattern - 2008 )

w.e.f. 2009-10

S.Y.B.Com.

### **CORPORATE ACCOUNTING (202)**

### **Objectives:**

To enable the students to develop awareness about Corporate Accounting in conformity with the provisions of Companies Act and Accounting as per Indian Accounting Standards

To make aware the students about the conceptual aspect of corporate accounting.

To enable the students to develop awareness about Mergers and Acquisition.

	Term – I	
Sr.No.	Topic	No. of
		Lectures
UNIT 1	Company Accounts	20
	A. Issue, Forfeiture and Reissue of Equity shares.	
	B. Preference shares and Debentures: Issue and redemption	
UNIT 2	Profit Prior to Incorporation	4
	Accounting treatment- cut off date- Basis of Apportionment	
UNIT 3	Accounting Standards	12
	Review of Indian Accounting Standards 2-	
	4,5,6,9,10,11,13,14,16,26,29. Simple Practical	
	Examples of application nature	
UNIT 4	Company Final Accounts	12
	Preparation of Final Accounts- Forms and contents, as per	
	provisions of Companies Act, 1956.	
Term -	II	
Sr.No.	Topic	No. of Lectures
UNIT 5		10
	Company Liquidation Accounts	
	Meaning of Liquidation- Modes of winding up –	
	consequences of Winding up- preparation of Liquidator's	
LINUT	Final Statement of Account.	4.4
UNIT 6	Accounting for Amalgamation, Absorption and External	14
	Reconstruction of Companies  Marian Vandament Break aring Companies	
	Meaning- Vendor and Purchasing Companies- Purchase	
	Consideration- Accounting entries- and Preparation of	
	Balance Sheet after Amalgamation, Absorption and External	
	Reconstruction. AS 14 and Amalgamation	

UNIT 7	Accounting for Internal Reconstruction  Meaning- Alteration of Share Capital, Reduction of Share Capital- Accounting Entries and preparation of Balance Sheet after Internal Reconstruction.	10
UNIT 8	Holding Company's Balance sheet  Preparation of consolidated Balance sheet of Holding Company with one subsidiary only (Simple Problems only)	14

- 1) Advanced Accounts M. C. Shukla & T. S. Grewal.
- 2) Advanced Accounts R. L. Gupta
- 3) Company Accounts S.P. Jain & K.L. Narang
- 4) Advanced Accounts Paul Sr.
- 5) Corporate Accounting Dr. S. N. Maheshwari & S.K. Maheshwari
- 6) Corporate Accounting- Mukharji & Hanif
- 7) Accounting Standards Institute of Chartered Accountants of India.

( Pattern - 2008 )

w.e.f. 2009

S.Y.B.Com.

**Subject: BUSINESS ECONOMICS (MACRO) (203)** 

- 1) To Study the behavior of the economy as a whole.
- 2) To study the relationship among broad aggregates.
- 3) To apply economic reasoning to problems of the economy.

Term – I		
Sr.No.	Topic	No. of Lectures
UNIT 1	Basic Concepts of Macro Economics	8
	1.1 Meaning of Macro Economics	
	1.2 Nature and scope of Macro Economics	
	1.3 Significance and limitations of Macro Economics	
UNIT 2	National Income:	10
	2.1 Meaning of National Income (N.I.)	
	2.2 Concept of National Income.	
	a. Gross National Product (GNP)	
	b. Net National Product (NNP)	
	c. Income at Factor Cost or National Income at Factor Prices	
	d. Personal Income. (PI)	
	e. Disposable Income (DI)	
	2.3 Measurement of National Income. – Circular Flow of Income	
	2.4 Difficulties in Measurement of National Income.	
UNIT 3	Money	10
	3.1 Meaning and functions of Money	
	3.2 Demand for Money – Classical & Keynesian approach.	
	3.3 Supply of Money	
	a. Role of Central Bank (Issue of currency and credit	
	control).	
	b. Reserve Bank of India's New Money Measures.	
	3.4 Role of Commercial Banks (Credit Creation)	
UNIT 4	Value of Money	10
	4.1 Quantity Theory of Money	
	4.2 Cash Balance Approach – Cambridge Equation.	
	4.3 Milton Friedman's Approach	
	4.4 James Tobin's Portfolio Balance Approach.	

UNIT 5	Inflation and Deflation	10
	5.1 Inflation and Deflation Meaning, causes and effects.	
	5.2 Demand pull and Cost push inflation	
	5.3 Inflationary Gap – Definition, causes and effects	
	5.4 Philip's Curve	

	Term – II	
Sr.No.	Topic	No. of Lectures
UNIT 6	Trade Cycle	8
	6.1 Meaning and Features of Trade Cycle.	
	6.2 Phases of Trade Cycle	
	6.3 Policy for Trade Cycle – Monetary and Fiscal Measures.	
UNIT 7	Theories of Output and Employment	10
	7.1 Classical Theory	
	7.2 Keynesian Theory	
UNIT 8	Consumption Function	10
	8.1 Meaning of Consumption Function	
	a) Average and marginal propensities to consume.	
	b) Average and marginal propensity to save	
	8.2 Keyne's Law of Consumption	
	8.3 Determinants of Consumption Function	
UNIT 9	Investment Function:	10
	9.1 Marginal Efficiency of Capital – Meaning and Definition	
	Factor Affecting (MEC)	
	9.2 Investment Multiplier – Concept, importance and	
	Limitations.	
	9.3 Principle of Acceleration - Concept, Working and	
	Limitations.	
<u>UNIT 10</u>	Public Finance	10
	10.1 Meaning, nature and scope of Public Finance	
	10.2 Principle of Maximum Social Advantage	
	10.3 Budget Concept & Types.	

- 1) Ackley G. Macro Economics: Theory and Policy, Macmillan Publishing Company, New York.
- 2) Ahuja H.L. Macro Economics: Theory and Policy, S. Chand & Co. Ltd. New Delhi.
- 3) Gupta S.B. Monetary Economics, S. Chand & Co. Ltd. New Delhi.
- 4) Shapiro E. Macro Economic Analysis, Galgotia Publications, New Delhi.
- 5) Jhingan M. L. Macro Economic Theory: Vrinda Publications, New Delhi.
- 6) William Branson Macro Economics: Theory and Policy.
- 7) Dr. T. G. Gite & others: "Sthul Arthshastra", Atharv Prakashan, Pune.
- 8) J. Harvey and H. Johnson Introduction to Macro Economics
- 9) D. N. Dwivedi Macro Economics Tata McGrew Hill, new Delhi
- 10) Samuelso, Nordhans Economics, Tata McGraw Hill, New Delhi

(Pattern – 2008)

#### S.Y.B.Com.

# PRINCIPLES AND FUNCTIONS OF MANAGEMENT (204)

- 1) To acquaint the students with the basic concepts, principles and functions of management.
- 2) To make students aware about the recent trends in management.

	Term – I		
Sr.No.	Topic	No. of Lectures	
UNIT 1	Definition, Nature & Scope of Management  Management – Definition, Nature – Science or Art, Profession,  Management Process, Role of Manager, Management skills,  Levels of management, Management Challenges. Terms –  Management, Administration, Organization	12	
UNIT 2	<ul> <li>(A) Contribution of Modern Indian Economic Thought         Leaders with reference to Administration and         Management - Mahatma Gandhi, Dr B R Ambedkar and         Pandit Jawaharlal Nehru</li> <li>(B) Scientific Management, Administrative Management,         Behavioral Approach, Quantitative Approach, Modern         Approach- Systems Approach.</li> </ul>	14	
UNIT 3	Planning and Decision Making Planning- Meaning, Definition, Nature, Importance, forms, Types of planning, Steps in planning, Limitations. Forecasting- Meaning, Techniques Decision making- Meaning, Types of Decisions, and Steps in Rational Decision making.	16	
UNIT 4	Organizing and Staffing Meaning, Process and Principles of organizing, Departmentation, Authority, Delegation of Authority- Difficulties in Delegation, Centralization & Decentralization. Staffing- need and importance, sources of recruitment, selection Training and Development.	6	

	Term – II		
Sr.No.	Торіс	No. of	
		Lectures	
UNIT 5	Direction & Communication  Direction- Meaning, Principles, Techniques, Process of Communication of as Management Function, Barriers to Communication, Essentials of Organisational Communication	14	
UNIT 6	Motivation & Leadership	14	
	Motivation- Meaning, Importance, Theories of motivation		
	(Maslow's Need Hierarchy Theory, Herzberg Theory, Douglas,		
	Mcgregor's Theory X & Theory Y McClelland's Theory)		
	Leadership- Meaning, Importance, Qualities, Functions of a		
	leader, Leadership styles.		
UNIT 7	Co-ordination & Control	14	
	Co-ordination- Meaning, Need, Requisites for excellent co-		
	ordination Techniques of co-ordination.		
	Control- Need, Steps in the process of Control, Control techniques		
UNIT 8	New Trends in Management	6	
	<ol> <li>Business Ethics &amp; Social Responsibility.</li> </ol>		
	2. Disaster Management		
	3. Management of Change		
	4. Event Management.		

- 1) Principles of Management Koontz & O'Donnel
- 2) The Management Process R S Davar
- 3) Essentials of Management Koontz & O' Donnel Tralei McGrow Hill Publishing House
- 4) Business Administration Mritunjoy Banerjee
- 5) Principles & Practice T N Chhabra, Dhanapat Rai & Co. of Management.
- 6) Management Prasad.
- 7) Ancient Indian Commerce Dr B R Ambedkar
- 8) Makers of Modern India NBT Publishers
- 9) Economic Thoughts of Dr B R Ambedkar Dr Narendra Jadhav
- 10) Articles & Speeches of Dr B R Ambedkar, Mahatma Gandhi, Pandit Nehru

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( Pattern - 2008 )

w.e.f. 2009

S.Y.B.Com.

**Subject: Elements of Company Law (205)** 

- 1) To impart the students with basic fundamentals of Company Law.
- 2) To impart the students provisions and procedures under company law.
- 3) To acquaint the students the duties and responsibilities of Corporate Management.
- 4) To guide the students about different terminologies in company law.

Term – I		
Sr.No.	Topic	No. of Lectures
UNIT 1	NATURE AND TYPES OF COMPANIES	12
	1.1 Definitions and Characteristics of a Company- Lifting or Piercing the Corporate Veil- Distinction between a company and a partnership	
	1.2 Types of Companies: On the basis of incorporation- On the basis of liability- On the basis of number of members- On the basis of control- Other Types of companies' viz. Government Company, Foreign Company etc.	
	1.3 Distinction between private and public company- Special privileges and exemptions available to private companies-Conversion of a private company into a public company.	

- 2.1 STEPS INVOLVED IN THE FORMATION AND INCORPORATION.
  - 2.1.1 Promotion: Meaning of the term 'Promoter'-legal position Pre-incorporation contracts.
  - 2.1.2 Registration/ Incorporation of a company: Certificate of incorporation- Effects of certificate of registration.
  - 2.1.3 Floatation/Raising of capital.
  - 2.1.4 Commencement of business.
- 2.2 DOCUMENTS RELATING TO INCORPORATION AND RAISING OF CAPITAL:
  - 2.2.1 MEMORANDUM OF ASSOCIATION: Meaning and importance- Form and contents- Alteration of memorandum.
  - 2.2.2 ARTICLES OF ASSOCIATION: Meaning-Relationship of and distinction between memorandum of association and articles of association- Contents and form of articles-Alteration of articles- Doctrine of constructive notice- Doctrine of indoor management.
  - 2.2.3 PROSPECTUS: Meaning and definition- Contents-Abridged form of prospectus- Statutory requirements in relation to prospectus-Prospectus by implication/ Deemed prospectus-Shelf prospectus and Information memorandum-Statement in lieu of prospectus- Mis-statement in a prospectus and their consequences. Underwriting of securities- Underwriting commission and brokerage.

UNIT 3	RAISING OF SHARE CAPITAL/ ISSUE OF SHARES	16
	3.1 WAYS FOR RAISING OF SHARE CAPITAL: Private placement- An offer for sale- Inviting public through prospectus- Issue of shares to existing shareholders.	
	3.2 ALLOTMENT OF SHARES: Meaning Statutory provisions - Irregular allotment- Consequences of irregular allotment.	
	3.3 SHARE CERTIFICATES AND SHARE WARRANTS: Share Certificate: Meaning Rules regarding issue of share certificates- Procedure for issue of duplicate share certificate.	
	3.4 Share Warrants: Meaning- Conditions for issue of share warrants-Reconversion of warrants into shares-Distinction between share warrant and share certificate.	
	3.5 CALLS ON SHARES: Meaning- Requisites of a valid call- Calls in advance	
	3.6 FORFEITURE AND SURRENDER OF SHARES: Meaning of forfeiture of shares: - Conditions/Rules of valid forfeiture-Effect of forfeiture- Re-issue of forfeited shares-Annulment of forfeiture- Surrender of shares- Lien on shares.	
	3.7 TRANSFER AND TRANSMISSION OF SHARES Transfer of shares in physical form: Legal provisions - Procedure of transfer- Blank transfer- Forged transfer.  Transfer of shares under Depository System.  Transmission of shares: Meaning- Distinction between transfer and transmission of shares- Nomination of shares.	
UNIT 4	OTHER ISSUES RELATING TO SHARE CAPITAL:	4
	4.1 Employees Stock Option Scheme (ESOS)	
	<ul><li>4.2 Issue of sweat equity shares</li><li>4.3 Buy-back of shares by a company.</li></ul>	

UNIT 5	E-GOVERNANCE AND E-FILING:	4
	5.1 Introduction- Meaning of e-Governance- Advantages of e-	
	Filing	
	5.2 Basic understanding of MCA Portal and e-filing-	
	5.3 Assistance at the Facilitation Centre-DIN-directors	
	identification requirements.	

	Term – II		
Sr.No.	Topic	No. of	
		Lectures	
UNIT 6	<b>COMPANY MANAGEMENT AND ADMINISTRATION:</b>	12	
	6.1 <i>Organisational set-up</i> of a company/Administrative		
	Hierarchy.		
	6.2 <b>Board of Directors:</b> Definition- Powers and Functions.		
	6.3 <i>Director</i> : Meaning-Types		
	6.3.1Legal position of directors.		
	6.3.2Who may be appointed as a director?		
	6.3.3 Qualifications for directors.		
	6.3.4Disqualification of a director.		
	6.3.5Appointment of directors.		
	6.3.6Assignment of office by director (Sec.312)		
	6.3.7Number of directors.		
	6.3.8Number of directorships.		
	6.3.9 Vacation of office of a director.		
	6.3.10 Removal of a director.		
	6.3.11 Resignation by a director.		
	6.3.12 Compensation for loss of office.		
	6.3.13 Office or place of profit.		
	6.3.14 Interested director.		
	6.3.15 Duties of directors.		
	6.3.16 Liabilities of directors.		
	6.3.17 Loans to directors.		
	6.3.18 Remuneration of directors (Managerial		
	Remuneration)		
	6.4 Managing Director:		
	6.4.1 Meaning		
	6.4.2 Appointment		
	6.4.3 Disqualifications.		
	6.4.4 Term of office/ Tenure of appointment.		
	6.4.5 Remuneration.		

# 6.5 Manager: 6.5.1 Meaning. 6.5.2 Disqualifications. 6.5.3 Remuneration. 6.5.4 Distinction between Managing Director and Manager. 6.6 Whole time director: 6.6.1 Meaning. 6.6.2 Distinction between Managing Director and Whole time Director. **UNIT 7 COMPANY MEETINGS:** 15 7.1 Company Meetings-I – An introduction. 7.1.1 Meaning of 'Meeting' 7.1.2 Kinds of meetings 7.1.3 Requisites of a valid meeting and applicabilitysec171-186(General Law relating to meeting) 7.1.4 Methods of voting-Rules in respect of voting-Passing of resolution by postal ballot 7.1.5 Proxy: Meaning- Appointment- Rights of proxy-Revocation of proxy. 7.1.6 Motion, Amendments and Point of Order: Meaning of motion-Rules regarding amendments-Formal motion- Types of formal motions- Point of order. 7.1.7 Resolutions: Kinds of resolutions. 7.1.8 Minutes and Importance 7.2 Company Meetings-II- General Body Meetings: Need for meetings. 7.2.1 <u>Statutory meeting:</u> Object – When to be held-Notice- Scope- Adjournment- Penalties-Statutory report- Contents of statutory report-Certification of statutory report. 7.2.2 Annual General Meeting (AGM): Importance-Gap between two AGMs- Extension of time-Cancelling or postponing of convened meeting-Day, hour and place of AGM- Business to be transacted-Notice- Default in holding AGM-Penalty. 7.2.3 Extraordinary General Meeting (EGM): Meaning- Business to be transacted- Who may call- Power of CLB to convene meeting.

	7.2 Company	Meeting-III- Board Meetings:	
		Board Meetings.	
		Frequency of Board Meetings.	
		Notice of the meeting.	
		Agenda of Board Meeting.	
		Time and Place of Board Meeting.	
		Chairman of the meeting.	
		Quorum of Board Meeting.	
		Resolution by circulation.	
		Committee of the Board.	
	7.5.5	commerce of the Board.	
UNIT 8	MAJORITY RULE	AND MINORITY PROTECTION:	4
	8.1 The Princ	iple of Majority Rule.	
		n to the rule of Supremacy of the majority of	
	sharehold	ders. (exceptions to the rule in Foss v. Harbottle)	
		protection- Rights of minority shareholders.	
UNIT 9		ARRANGEMENTS, RECONSTRUCTION &	6
	AMALGAMATION	l:	
1			
	9.1 Comprom	nises and Arrangements:	
	· ·	nises and Arrangements:  Meaning of 'Compromise' and 'Arrangement'.	
	9.1.1	Meaning of 'Compromise' and 'Arrangement'.	
	9.1.1	Meaning of 'Compromise' and 'Arrangement'. Statutory provisions regarding compromise and	
	9.1.1 9.1.2	Meaning of 'Compromise' and 'Arrangement'. Statutory provisions regarding compromise and arrangement.	
	9.1.1 9.1.2	Meaning of 'Compromise' and 'Arrangement'. Statutory provisions regarding compromise and arrangement. Powers of High court to approve and	
	9.1.1 9.1.2 9.1.3	Meaning of 'Compromise' and 'Arrangement'. Statutory provisions regarding compromise and arrangement. Powers of High court to approve and implement compromises and arrangements.	
	9.1.1 9.1.2 9.1.3	Meaning of 'Compromise' and 'Arrangement'. Statutory provisions regarding compromise and arrangement. Powers of High court to approve and	
	9.1.1 9.1.2 9.1.3 9.1.4	Meaning of 'Compromise' and 'Arrangement'. Statutory provisions regarding compromise and arrangement. Powers of High court to approve and implement compromises and arrangements. Procedure to be followed for compromises and	
	9.1.1 9.1.2 9.1.3 9.1.4	Meaning of 'Compromise' and 'Arrangement'. Statutory provisions regarding compromise and arrangement. Powers of High court to approve and implement compromises and arrangements. Procedure to be followed for compromises and arrangements.	
	9.1.1 9.1.2 9.1.3 9.1.4 9.2 Comprom 9.2.1	Meaning of 'Compromise' and 'Arrangement'. Statutory provisions regarding compromise and arrangement.  Powers of High court to approve and implement compromises and arrangements.  Procedure to be followed for compromises and arrangements.	
	9.1.1 9.1.2 9.1.3 9.1.4 9.2 Comprom 9.2.1 9.2.2	Meaning of 'Compromise' and 'Arrangement'. Statutory provisions regarding compromise and arrangement.  Powers of High court to approve and implement compromises and arrangements.  Procedure to be followed for compromises and arrangements.  mises and Arrangements:  Meaning of 'Reconstruction'.	
	9.1.1 9.1.2 9.1.3 9.1.4 9.2 Comprom 9.2.1 9.2.2 9.2.3	Meaning of 'Compromise' and 'Arrangement'. Statutory provisions regarding compromise and arrangement. Powers of High court to approve and implement compromises and arrangements. Procedure to be followed for compromises and arrangements.  nises and Arrangements: Meaning of 'Reconstruction'. Purposes of reconstruction.	
	9.1.1 9.1.2 9.1.3 9.1.4 9.2 Comprom 9.2.1 9.2.2 9.2.3	Meaning of 'Compromise' and 'Arrangement'. Statutory provisions regarding compromise and arrangement.  Powers of High court to approve and implement compromises and arrangements.  Procedure to be followed for compromises and arrangements.  Inises and Arrangements:  Meaning of 'Reconstruction'.  Purposes of reconstruction.  Meaning of 'Amalgamation'.	
	9.1.1 9.1.2 9.1.3 9.1.4 9.2 Comprom 9.2.1 9.2.2 9.2.3 9.2.4	Meaning of 'Compromise' and 'Arrangement'. Statutory provisions regarding compromise and arrangement.  Powers of High court to approve and implement compromises and arrangements.  Procedure to be followed for compromises and arrangements.  nises and Arrangements: Meaning of 'Reconstruction'.  Purposes of reconstruction.  Meaning of 'Amalgamation'.  Purposes of amalgamation.	

<u>UNIT 10</u>	WINDING UP:	8
	Meaning of winding up- Winding up vs. Dissolution- Modes of winding up.	
	10.1 Winding up by the High Court: Compulsory winding up- Official liquidator- Duties and rights of liquidator- Voluntary winding up-Members' voluntary winding up-	
	10.1 Creditors' voluntary winding up: Distinction between Members' Voluntary Winding-up and Creditors' Voluntary Winding-up.	

- 1) 'COMPANY LAW' by A.K.Majumdar and Dr.G.K.Kapoor [Taxmann Publications (Pvt) Ltd.] 11<sup>th</sup> Edition, June, 2008.
- 2) 'ELEMENTS OF COMPANY LAW' by N.D.Kapoor. [Sultan Chand & Sons] 28<sup>th</sup> Edition, 2008.
- 3) 'COMPANY LAW' by Avtar Singh. [Eastern Book Co. Lucknow]
- 4) MODERN COMPANY LAW by Dr.S.C.Tripathi. [Central Law Publications, Allahabad] 4<sup>th</sup> Edition.
- 5) 'CORPORATE LAWS AND SECRETARIAL PRACTICE' by Munish Bhandari [Bharat Law House Pvt. Ltd. New Delhi.]
- 6) 'SECRETARIAL PRACTICE' by M.C.Kuchal.
- 7) 'COMPANY LAW' by Madhu Tyagi and Arun Kumar [Atlantic Publishers and Distributors

( Pattern - 2008 )

w.e.f. 2009 - 10

#### S.Y.B.Com

## **Business Administration (206-a)**

- 1) To acquaint the students with the concepts & issues in Business Administration.
- 2) To enable the students to understand the nature & scope of

	Term – I		
Sr.No.	Topic	No. of Lectures	
UNIT 1	Concepts & Nature  Business - Definition, Characteristics, scope- commerce- Meanin  Concept, Trade & Aids to trade- Meaning & Definition of the Terr  Administration, Management and Organization. Functions  Administration.		
UNIT 2	Forms of Business Organization Sole Proprietorship, Partnership Firm, Joint Ventures, Joint Sto Company. Co-operative Society- Characteristics, Features, Merit Limitations. Suitability of a form of organization- factors determining the suitability.		
UNIT 3	Business Unit- Promotion Concept of promotion, stages of business promotion, Factors affecting, Location, Present trends in location, size of business unit, factors affecting the size- Role of Govt.	10	
UNIT 4	Business & Its Environment  Meaning, Constituents of business environment- Economic, International, Social, Legal, Cultural, Educational, Political, Technological & Natural. Interaction of business & environmental factors. Objectives of business- Economic, Human & Social objectives- Social Responsibilities.	12	

	Term – II		
Sr.No.	Торіс	No. of	
		Lectures	
UNIT 5	<u>Legal Environment of Business</u>	10	
	Compliance of legal requirements in promoting business un		
	Licenses, Registration, Filing returns and other document, Importa		
	legal provision governing the promotion and establishment of unit.		
UNIT 6	Productivity – Measures & Techniques	12	
	Meaning, Importance & measurement of productivity. Facto		
	affecting productivity, Measures to boost productivity, Role		
	National Productivity Council- Product Quality Control ISO-900		
	14000, Quality Circles QCFI.		
UNIT 7	New Trends in Business	14	
	Globalization, Privatization, Liberalization- meaning, concept –		
	implications & consequences.		
	SEZ, BPO, KPO		
UNIT 8	Industrial Sickness	12	
	Meaning, definition & symptoms of industrial sickness, cause		
	consequences of industrial sickness. Role of Government		
	prevention of industrial sickness.		

Management

1. Modern Business Organization &	N. Mishra Allied Publishers – Bombay
Management	
2. Essentials of Business Administration	K. Aswathappa – Himalaya Publications
3. Business Administration	S.C.Saxena – Sahitya Bhavan Agra
4. The Administrative Process	Stephen Robbins -
5. Business Organization &	Sinha A Mugali
Management	
6. Industrial Administration &	J Batty McDonald

( Pattern - 2008 )

w.e.f. 2009 - 10

#### S.Y.B.Com

### **Indian Banking System (206-b)**

- a) To create the awareness among the students of Indian banking system.
- b) To enables students to understand the reforms and other developments in the Indian banking.
- c) To provide students insight into the functions and role of Reserve Bank of India.

Term – I		
Sr.No.	Topic	No. of Lectures
UNIT 1	Structure and Role of Indian Banking System Structure of Indian Banking System Central bank - Commercial banks - Cooperative banks - Regional Rural Banks-Local Area Banks: Difference between scheduled and non scheduled bank	12
	Role of banking system in the economic growth and development	
UNIT 2 UNIT 3	Private sector banks Private sector banks in India: Their progress and performance after 1969. Foreign banks in India: Their progress and performance, Regulation Regulation of Foreign banks in India	12
<u></u>	Nationalized banks Social control over banks, Nationalisation of banks - Arguments for and against nationalisation, Objectives of nationalisation, Progress of nationalized banks pertaining to branch expansion, deposit mobilization, credit development and priority sector lending: Lead Bank Scheme	
UNIT 4	State Bank of India Evolution of State Bank of India, organization and management of State Bank of India, Subsidiary Banks to State Bank of India. Role of State Bank of India: As an agent of the RBI, as a commercial bank, its role in industrial finance, in foreign exchange business, in agricultural finance and rural development, and in assisting weaker sections of the Society Progress and Performance of SBI.	12

	Term – II		
Sr.No.	Topic	No. of	
		Lectures	
UNIT 5		12	
	Regional Rural Banks		
	Reasons for establishment of Regional Rural Banks (RRBs),		
	Meaning of RRBs, Difference between RRBs and Commercial		
	banks, Objectives of RRBs, Organization and Management of		
	RRBs Functions of RRBs, Progress, performance and problems of RRBs		
UNIT 6		12	
	Cooperative Credit System		
	Principles of cooperation, Evolution of cooperative credit system.		
	Meaning, objectives, organization, functions, progress and		
	problems of:		
	Primary Agricultural Cooperative Credit societies,		
	2. District Central Cooperative banks,		
	3. Sate Cooperative Banks		
	Urban Cooperative Banks,		
	Urban Cooperative Credit Societies		
UNIT 7	Reserve Bank of India (RBI)	12	
	Evolution of the Reserve Bank of India,		
	Organization and Management of the RBI		
	Functions of the RBI:		
	Issue and Management of currency		
	Banker to the government		
	Bankers' bank: lender of the last resort, central clearance		
	supervision of banking system, controller of credit-Qualitative at		
	Quantitative methods of credit control,		
	Custodian of foreign exchange reserves		
	Collections and furnishing of credit information		
	Agricultural finance		
	Export finance		
	Industrial finance		

UNIT 8		12
	Banking Sector Reforms	
	Rationale and objectives of reforms,	
	Problems of nationalized banks	
	Recommendations of the Narasimham Committee (I)	
	Reforms of the committee pertaining to-	
	CRR (Cash Reserve Ratio),	
	SLR (Statutory Liquidity Ratio),	
	Interest rate structure	
	Directed credit programme,	
	Income recognition,	
	Asset classification,	
	Capital adequacy norms Provisioning,	
	Management of Non Performing Assets (NPAs),	
	Debt Recovery Tribunals,	
	Recommendations of the Narasimham Committee (II)	
	Consolidation of banking system,	
	Directed credit programme,	
	Redefining of the NPAs	
	Revision in the Capital adequacy	

- 1. Functions and Working of the RBI: Reserve Bank of India Publications.
- 2. Financial Sector Reforms and India's Economic Development: N.A.Majumdar
- 3. Central Banking and Economic Development: Vasant Desai
- 4. Monetary Economics: S.B. Gupta
- 5. Banking in India S. Panandikar
- 6. Banking: S.N. Maheshwari
- 7. Report on Trends and Progress of Banking in India: Reserve Bank of India Publication.
- 8. Annual Reports of Banks
- 9. Indian banking system Dr. Rita Swami
- 10. Indian Banking System Dr. B.R. Sangle, Dr. G.T. Sangle, Dr. Kayande Patil and Prof. N.C. Pawar
- 11. Inidan Banking System Prof. S.V. Joshi, Dr. C.P. Rodrigues and Prof. Azhar Khan

( Pattern - 2008 )

w.e.f. 2009 - 10

### S.Y.B.Com

Subject: Business Laws and practices (206-c)

- 1) To impart the Students with the knowledge and understanding important Business Laws.
- 2) To acquaint the students with laws of Insurance, Life Insurance, Marnine Insurance, fire & other Insurance.

	Term – I				
Sr.No.	Topic	No. of Lectures			
UNIT 1	Maharashtra Co-operative Societies Act, 1960	12			
	Definition and features of a co-operative society- Types of Co-				
	operative Societies- Restrictions on the society- Registration,				
	cancellation of registration, & de-registration of a society- Bye Laws				
	and model bye-Laws and amendments of bye-laws.				
UNIT 2	Management, Accounts, Audit and Disputes under MCS Act.	10			
	Managing Committee-Constitution, composition, powers, duties ar				
	removal & powers of registrar there of meetings-first general				
	meeting, Annual general meeting, Special general meeting and				
	committee meetings. Accounts- Accounts and Books to bekept by				
	the society, Annual statement of accounts- Audit-Appointment of				
	Auditors, Powers of an auditor, Audit Memorandum, Re-audit, Cost				
	audit, Special audit- Supervision Inquiry and Inspection by Registrar				
	Disputes- Co-operative Courts Constitution, Jurisdiction & powers				
	relating to settlement of disputes & Appeals.				
UNIT 3	The multi-state Co-operative Societies Act, 2002.				
	Meaning and object & Application of the Act Definitions-Area of				
	operation, Board, Bye-Laws, Central Registrar, Chief executive,				
	Cooperative Bank & Co-operative principles.				
	Central Registrar and Registration- Central Registrar, Registration				
	Procedure, Bye-Laws change of name, change of address, liability-				
	Cancellation of registration conversion of a co-operative society int				
	multi-state co-operative society. Registration and Functions of				
	Federal Co-opratives-membership of multi state co-operative				
	societies and their rights and liabilities-Direction and management-				
	Constitution, powers and functions and meetings of General body-				
	Board of directors and its elections, Powers and Functions, powers				
	functions of Chief Executive-Privileges of multistage Co-operative				
	Societies-Properties and funds of multi-state Co-operative Societies				
	Audit, Inquiry Inspection and Surcharge of multi-state Co-operative				

	Societies-Disputes and their settlement and offences.			
UNIT 4	The maharashtra Agricultural Produce marketing	14		
	(Development and Regulation)Act,1963.			
	Meaning, object and scope of the Act- Definition- Agricultural			
	Produce, Agriculturist, Broker, Buyer, bye-laws, Commission Agent,			
	Contract farming, Direct Marketing, District Deputy Registrar, Local			
	Authority, market area, market committee, state marketing Board,			
	retail sales, trader, market committees-constitution, powers &			
	duties- officers and Servants of marketing Board-establishment,			
	constitution, functions & powers. Control and penalties- Inspection			
	Inquiry, submission of statements, seizure of books of accounts and			
	other documents, Amalgamatin or division of market committees			
	and supersession of committee. Penalties (Sec.45 to 52 – B)			

	Term – II			
Sr.No.	Topic	No. of Lectures		
UNIT 5	The Law of Insurance The rationale of insurance, -Contract of insurance and its characteristics-Definitions Insurer, Insured or Assured, Insurance policy, Risk, Premium-Types of Insurance,-Insurance and wager-Obligations & rights of Insurer-Rights and Duties of policy holder-Double Insurance and Re-insurance.	12		
UNIT 6	Life Insurance Definition of life insurance,-Difference between life and property insurance-Types of life insurance policies,-Surrender value-Agreement of life policies Nomination- Assignment Effects of Suicide- The payments of claims – proof of age. The life Insurance Corporation-objects, constitution and functions of L I C – Administration and powers of L I C.	12		
UNIT 7	Marine Insurance, fire and other Insurance.  Meaning and object of marine Insurance-Difference between marin & life insurance-Definitions-marine insurance, Insurable property, Marine Adventure, Maritime Perils-failures & requisites of a marine policyTypes of marine Insurance policies-Insurable Interest and types of interest-measures of Insurance value-Disclosure & representations-Construction of terms in marine policy-Warranties in a contract of marine Insurance-Assignment of policy-liability of Insurer Premium-losses			
UNIT 8	Fire and other Insurance.  Definition of fire & fire Insurance-characteristics Types of fire policies. Fire insurance agreement. Terms in fire insurance policymeasures of Insurance value-other insurance-Insurance against personal accidents, Burglary insurance Fidelity insurance, motor cai insurance, Insurance policy for workmen's compensation, All in one policy.			

- 1) Co-operative Organisation and Management. K.K.Taimani
- 2) New Diversion of Co-operative Management. G.S.Kamat
- 3) Insurance Principles & Practice. M.N.Mishra
- 4) Insurance- Principles & Practice. Vinaykar, N.M.Radhaswamy
- 5) Life Insurance in India. G.R.Desai
- 6) Agriculture Marketing in India. Acharya S.S. & N.L.Agrawal.
- 7) Maharashtra Agricultural Produce Marketing Regualation 1963 & Rule 1967. (Modified up to July 2003-Joshi V.S., Dhyandip Prakashan, Pune.)
- 8) The Maharashtra Agricultural Produce Marketing (Regulation)Act,1963,with the Rules (Maharashtra Act of 1964) Gupta Ks. And Gupta A.K., Poona Law book Seller & Publisher.
- 9) Business Laws. N.M. Wechlekar.
- 10) Business & Commercial laws. Sen and Mitra.

( Pattern - 2008 )

w.e.f. 2009 - 10

#### S.Y.B.Com

### Co-operation and Rural Development (206-d)

- 1) To acquaint students with the Concept of Co-operation
- 2) To acquaint students with Co-operative legislation
- 3) To create awareness regarding the role of State Govt. in development of cooperative sector in Maharashtra.
- 4) To understand the role of "Panchayat Raj" in rural development
- 5) To make the students aware about Globalization and its effects on rural development.

Sr.No.	Topic	No. of		
		Lectures		
UNIT 1	Co-operation-Introduction	4		
	1.1 Origin			
	1.2 Definition			
	1.3 Nature and Scope			
	1.4 Modified Principles of Co-operation			
UNIT 2	Co-operative Legislation in India.	8		
	2.1 History of Co-operative Legislation			
	2.2 Co-operative Societies Act -1904, Objectives and Features.			
	2.3 Co-operative Societies Act- 1912, Objectives and Features.			
	2.4 Bombay Provisional Co-operative Act- 1925.Main Provisions.			
	2.5 Benefits of Co-operative Legislations.			
UNIT 3	Multi - state Co-operative societies Act	12		
	3.1 History.			
	3.2 Need.			
	3.3 Objectives.			
	3.4 Growth and Progress of Multi - state societies.			
	3.5 Functions.			
UNIT 4	Maharashtra State Co-operative Societies Act 1960.	12		
	4.1 Maharashtra Co-operative Societies Act 1960Provisions			
	regarding -			
	a) Registration of Co-operative Societies.			
	b) Membership of Co-operative Societies.			
	c) Privileges and Duties of Co-operative Societies.			
	d) Management of Co-operative Societies.			
	e) Supervision of Co-operative			
	f) Audit of Co-operative			

UNIT 5	Co-operative Movement in Maharashtra	4
	5.1 History of Co-operative Movement in Maharashtra.	
	5.2 Role of Co-operative movement in the Rural Development	
	of Maharashtra.	
UNIT 6	Progress and Problems of Co-operatives.	8
	6.1 Co-operative Sugar Industries.	
	6.2 Dairy Co-operatives.	
	6.3 Non Agricultural Credit Co-operatives.	
	6.4 Urban Co-operative Banks.	
	6.5 Housing Co-operative Societies.	
	6.6 Consumer Co-operatives.	

	Term – II			
UNIT 7	Rural Development	12		
	7.1 Definition, Meaning, Scope and Objectives.			
	7.2 Significance of Rural Development.			
	7.3 Philosophical and Sociological Aspects			
	7.4 Approaches of Rural Development.			
	a) Individual Approach.			
	b) Group Approach.			
	c) Mass Approach.			
	7.5 Rural Development Programmes- Integrated Rural			
	Development Programme (IRDP)			
UNIT 8	Role of Social Reformers in Rural Development. (Thought &	12		
	Work)			
	8.1 Mahatma Jotiba Phule.			
	8.2 Chhatrapati Shahu Maharaj.			
	8.3 Mahatma Gandhi.			
	8.4 Dr Babasaheb Ambedkar.			
	8.5 Dr Karmaveer Bhaurao Patil.			
	8.6 Dr Dhananjayrao Gadgil.			
UNIT 9	Rural Development and Panchayat Raj System.	12		
	9.1 Concept and Structure of Panchayat Raj			
	9.2 Importance of Panchayat Raj System			
	9.3 Important Provisions, under Panchayat Raj Act.			
	9.4 Effects of Panchayat Raj System in Rural Development.			
LINUT 10	9.5 Limitation of Panchayat Raj.			
<u>UNIT 10</u>	Rural Development with Peoples Participation	6		
	10.1 Concept of Peoples Participation			
	10.2 Importance of Peoples Participation			
LINUT 44	10.3 Development Strategy of Model Villages			
<u>UNIT 11</u>	Globalization and Rural development.	6		
	11.1 Concept of Globalization			
	11.2 Merits and Demerits of Globalization.			
	11.3 Opportunities of Globalization for Rural Development.			
	11.4 Effects of Globalization on Rural Development.			

- 1) G.S.Kamat.- Cases in Co-operative management.
- 2) K.K.Taimani.- Co-operative Organization and Management.
- 3) <u>G.S.Kamat.- New Dimensions of Co-operative Management.</u>
- 4) <u>Dr G.H.Barhate</u>, <u>L.P.Wakale</u> <u>S.G Sahane--Sahakar vikas</u>, <u>Seth Publication</u>, <u>Mumbai</u>.
- 5) <u>Vasant Desai—Fundamentals of Rural Development.</u>
- 6) V.M.Dandekar and Rath-Poverty in India.
- 7) Dr.P.R.Dubhashi- Rural Development and Administration in India.
- 8) V.Reddy- Rural Development in India
- 9) S.K.Gopal- Co-operative Farming in India.
- 10) B.Mukharji- Community Development.
- 11) I..C.A--State and Co-operative Movement.
- 12) K.K.Taimani.- Co-operative Organization and Management.
- 13) Dr.D.M.Gujrathi and Prof.A.D.Divekar Patsansthace Vishwat

( Pattern – 2008 )

w.e.f. 2009-10

### S.Y.B.Com.

# Cost & Work Accounting (206-e) Special Paper I

# **Objectives:**

To impart the knowledge of

- 1) Cost concepts.
- 2) Elements of cost
- 3) Recording and Ascertaining Cost
- 4) Calculation of Material and Labour Cost

Term – I		
Sr.No.		No. of
	Topic	Lectures
UNIT 1	Basics of Cost Accounting 16	
	1.1 Concept of Cost, Costing, Cost Accounting and Cost Accountancy.	
	1.2 Limitations of Financial Accounting.	
	1.3 Origin of Cost Accounting.	
	1.4 Objectives of Cost Accounting.	
	1.5 Advantages & Limitations of Cost Accounting.	
	1.6 Difference between Financial and Cost Accounting.	
	1.7 Cost Units and Cost Centers.	
UNIT 2		6
	Elements of Cost	
	2.1 Material, Labour and other Expenses.	
	2.2 Classification of Costs	
UNIT 3	Preparation of Cost Sheet.	10
UNIT 4	Treparation of cost sheet.	16
OIVII 4	Material	10
	4.1 Need and Essentials of Material Control	
	4.2 Functions of Purchase Department.	
	4.3 Scientific Purchasing.	
	4.4 Purchase Procedure.	
	4.5 Purchase Documentation.	
	4.6 Stock Levels.	
	4.7 Economic Order Quantity. (EOQ)	

Term - II					
Sr.No.	Sr.No. Topics				
		Lectures			
UNIT 5	Material Accounting				
	5.1 Stores Location and Layout				
	5.2 Types of Stores Organization				
	5.3 Classification and Codification				
	5.4 Stores and Material Records - Bin Card, Store Ledger etc.				
	5.5 Issue of Material and Pricing Methods of Issue of Material				
	a) FIFO b) LIFO c) Weighted Average				
UNIT 6		8			
	Inventory Control				
	6.1 Stock taking, Periodic and Perpetual Metho				
	6.2 ABC Analysis.				
	6.3 Inventory Ratios				
<u>UNIT 7</u>	I al and Coat Barrows and an analysis of	20			
	Labour Cost, Remuneration and Incentives				
	7.1 Records & Methods – Time Keeping and Time Booking.				
	7.2 Methods of Remuneration –time wage system, Piece rate system, Taylor's				
	Differential piece rate System				
	7.3 Incentive Plans – Halsey Premium Plan, Rowan Premium Plan				
UNIT 8	Other Aspects of Labour	10			
	8.1 Labour Turnover				
	8.2 Job Analysis & Job Evaluation				
	8.3 Merit Rating				
	0.3 MELL LAURE				

## Note- Allocation of marks -50% for theory & 50% for Practical Problem Teaching Methodology

- 1. Class room Lectures
- 2. Guest Lectures
- 3. Visit to industries
- 4. Group discussion
- 5. Collection of records & documents

### **Area of Practical problems**

- 1. Preparation of cost sheet
- 2. Stock levels
- 3. E.O.Q
- 4. Pricing methods of issue of material
- 5. Inventory turnover ratio
- 6. Methods of Remuneration & Incentive plans

1	D . 1711		A 1 1 C
<u>1.</u>	Ravi Kishor	=	Advanced Cost Accounting and Cost
			Systems Taxman's Allied Service Pvt.
			Ltd., New Delhi.
<u>2.</u>	S.P. Lyengar	=	<b>Cost Accounting Principles and</b>
			Practice, Sultan Chand & Sons
			Accounting Taxman's, New Delhi.
<u>3.</u>	Ravi Kishor	-	<b>Students Guide to Cost Accounting</b>
			Taxman's – New Delhi.
<u>4.</u>	M.N. Arora	<u>-</u>	Cost Accounting Principles and
		_	Practice Vikas Publishing House Pvt.
			Ltd., New Delhi.
<u>5.</u>	S.N. Maheshwari and S.N.	<u> </u>	Cost Accounting, Theory and
==	Mittal	-	Problems, Mahavir book Depot, New
	TTANDUS		Delhi.
			Dem.
<u>6.</u>	B.L. Lall and G.L. Sharma	+-	Theory and Techniques of Cost
<u>v.</u>	<b>D.L. Lan and G.L. Sharma</b>	=	Accounting. Himalaya Publishing
			House, New Delhi.
7	V.V. Commo and Vachiata		
<u>7.</u>	V.K. Saxena and Vashista	=	Chand and Song New Polls
0	VV C		Chand and Sons – New Delhi
<u>8.</u>	V.K. Saxena and Vashista	=	Cost Audit and Management Audit.
	7.1		Sultan Chand and Sons – New Delhi
<u>9.</u>	Jain and Narang	=	Cost Accounting Principles and
			Practice. Kalyani Publishers
<u>10.</u>	N.K. Prasad	=	<b>Principles and Practice of Cost</b>
			Accounting Book Syndicate Pvt. Ltd.,
			Calcutta.
<u>11.</u>	N.K. Prasad	=	Advanced Cost Accounting Syndicae
		L	Pvt Ltd., Calcutta.
<u>12.</u>	R.K. Motwani	<u>-</u>	Practical Costing. Pointer Publisher,
		-	Jaipur
<u>13.</u>	R.S.N. Pillai and V. Bhagavati	-	Cost Accounting.
14.	Hornefgrain and Datar	=	Cost Accounting and Managerial
		-	Emphasis.
<u>15.</u>	Cost Accounting	-	Bhatta HSM, Himalaya Publication
16	Cost Accounting	-	Prabhu Dev, Himalaya Publication
<u>17</u>	Advanced Cost Accounting		Made Gowda, Himalaya Publication
<del>- '</del>	Transce Cost necounting	=	Transc Gorran, Immulaya I abileation
<u>:</u>		1	

### <u>Journals</u> –

- 1. Cost Accounting Standards The ICWA of India, Calcutta
- 2. Management Accountant The ICWA of India, Calcutta

Website - icwaijournal@hotmail.com

CD: -On Cost-Sheet Prepared by Asian Center for Research and Training, Pune. Trimurti,27B,Damle Complex,Hanuman Nagar,Senapati Bapat Road,Pune-16 director\_acrtpune@yahoo.co.in

# <u>LIST OF PRACTICALS FOR COST AND WORKS ACCOUNTING, PAPER- I AT S.Y.B.COM.</u>

Sr.	Topic	Particulars	Mode and Practical
No.	<u> 1 Opic</u>	<u>i articulais</u>	iviode and i factical
<u>1</u>	Cost Units and Cost	Collecting of data on various	Industrial Visit /
	Centers	cost units and cost centers	Guest Lecture.
	<u>Centers</u>	identified / determined by	Guest Lecture.
		Industries. Making	
		illustrative lists and	
		commenting on the same.	
<u>2</u>	Cost Sheets	Specimen of job/work cost	Library Assignment /
=	Cost Blicets	sheet for a standard /	by collecting the Cost
		respective job or product.	Sheets of Jobbing
		Types of cost sheets.	concerns
3	Purchases Procedure	Making a complete set of	Class Room
<u> </u>	Documentation	various specimen documents	Assignment / Guest
	<u>Documentation</u>	used in a particular company	Lecture Assignment / Guest
		i.e. GRN/MR/bill of	Ecoluic
		materials/ transfer note /	
		return note.	
4	EOQ and Stock Levels	Survey on Whether these	Group Discussion /
_	EOQ and Stock Ecvels	techniques used in Practice	Industrial Visit
		and how illustrations of	III VISIT
		ordering costs/ carrying cost.	
		Where and how the stock	
		levels fixed are referred.	
<u>5</u>	Codification	Information on a) Methods	Class Room
_		selected b) Bases used.	Assignment/
		Example on the methods and	Industrial Visit
		in practice with illustrative	
		items.	
6	<b>Stores Accounting</b>	Specimen of Bin Card, Stores	Industrial visit /
_		Ledger card and study of	Library Assignment.
		their utilities.	
7	ABC Analysis	Analyzing the data with	Class Room
		quantity and value according	Assignment /
		to ABC Principles and	<b>Industrial Visit</b>
		making report there on.	
8	Time Keeping	Collecting the specimen	Industrial Visit.
_		documents to Particular	
		industrial units and study	
		thereof.	
9	<b>Labour Turnover</b>	<b>Collecting the information</b>	<b>Guest Lecture</b>
		about reasons and remedies	

## Pattern of the Question Paper of Cost and Works Accounting Paper I

#### S.Y.B.Com (Academic Year: 2009-10)

15

#### **Term End Examination**

Time: 2 hours **Total Marks: 60** Marks 06 Q.no.1(a): Objectives type questions (Fill in the blanks & True or False) (b): Short Notes(Any three out of five) 12 Q.no.2: Theory Question OR Theory Question 12 Q.no.3: **Practical Problem** 15

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Q.no.4:

**Practical Problem** 

# Pattern of the Question Paper of Cost and Works Accounting Paper I

# S.Y.B.Com (Academic Year: 2009-10)

#### **Annual Examination**

Time: 3 hours Total Marks: 80

			Marks
Q.no.1:	Objectives type questions	I term 05)	
	(Fill in the blanks & True or False)	II term 05)	10
Q.no.2:	Theory Question	I term	
	OR		
	Theory Question	I term	15
Q.no.3:	Short Notes (Any three out of five)	II term	15
Q.no.4:	a) Practical Problem	I term 15)	
	b) Practical Problem	I term 05)	20
Q.no.5:	a) Practical Problem	II term	10
	b) Practical Problem	II term	10
	OR		
	b) Practical Problem	II term	

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( Pattern - 2008 )

w.e.f. 2009

# S.Y.B.Com. Subject: Business Statistics (206-f)

- 1) To understand and Master the concepts, techniques & applications of Statistical Methods and Operations Research.
- 2) To develop the skills of solving real life problems using Statistical Methods.
- 3) To make students to understand the art of applying statistical techniques to solve some real life problems.
- 4) To gain knowledge of Statistical Computations.

	Term – I		
Sr.No.	Topic	No. of Lectures	
UNIT 1	<ul> <li>Moments, Skewness and Kurtosis</li> <li>1.1 Definition raw moments and central moments for ungrouped data (only up to first four moments)</li> <li>1.2 Relations between first four central moments and raw moments.</li> <li>1.3 Computations of raw and central moments for ungrouped data.</li> <li>1.4 Concept of symmetric frequency distribution skewness, coefficient of skewness based on moments, karl pearson's measure of skewness.</li> <li>1.5 Concept of kurtosis of a frequency distribution , types of kurtosis, coefficients of Kurtosis.</li> <li>1.6 Examples and problems.</li> </ul>	8	
UNIT 2	Multiple correlation and Regression, Partial correlation (For trivariate data)  2.1 Introduction  2.2 Trivariate sample data and notation.  2.3 Meaning of multiple and partial correlation (in case of 3 variables)  2.4 Calculation of multiple and partial correlation coefficients when  i) Sample correlation coefficients are given  ii) Sum of squares and products are given  2.5 Meaning of multiple regression (for 3 variables)  2.6 To obtain multiple regression equations when means, standard deviations and simple correlation coefficients are given  2.7 Examples and Problems	12	

UNIT 3		14
<u> </u>	Time series	17
	3.1 Meaning and utility	
	3.2 Components of time series	
	3.3 Additive and multiplicative models	
	3.4 Methods of estimating trend by graphical method, ratio	
	method of moving averages method of least squares for	
	linear trend and exponential smoothing method	
	3.5 Concept of Auto regressive models, First order	
	autoregressive model AR(1)	
	3.6 Examples and problems.	_
UNIT 4	V''4-1 C4-4'-4'	8
	Vital Statistics	
	4.1 Meaning of vital statistics	
	4.2 Methods of estimating vital statistics	
	4.3 Uses of vital statistics	
	4.4 Measures of fertility: CBR, AGE SFR, GFR, TFR	
	4.5 Measures of Mortality: CDR,Age SDR, STDR (direct method	
	only )	
	4.6 Examples and problems.	
UNIT 5		6
	Theory of Attributes	
	5.1 Meaning of an attribute, Notation, dichotomy class	
	frequency, order of a class, positive class, negative class,	
	Ultimate class frequencies (for two attributes only)	
	5.2 Concept of independence and association of two attributes	
	5.3 Yule's coefficient of association (Q)	
	5.4 Examples and problems	

Term - II		
Sr.No.	Торіс	No. of
		Lectures
UNIT 6		10
	Maxima and Minima	
	Output, fixed cost, variable cost, Total cost, cost function,	
	Average cost, Marginal cost, Revenue cost, Profit function,	
	Relation between Average cost & Marginal cost, Definition of	
	Maximum, Minimum and extreme values, Break even Point,	
	Application Related to Commerce, Conditions for Maxima and	
	Minima,	
	Working Rules, Approximation and Error.	
UNIT 7		10
· <u> </u>	Interpolation	
	Meaning of Interpolation and Extrapolation, Newton's Formula	
	for equal Intervals, Lagrange's Formula for unequal intervals.	
	, , , , , , , , , , , , , , , , , , , ,	

UNIT 8	Simplex Method Introduction, Mathematical Formulation of L. P. P., solution by Simplex method, (upto three iterations only) Duality, Simple problems.	10
UNIT 9	Transportation Problem (T. P.)  Statement and Meaning of T. P. Initial Basic Feasible Solution, Three methods for finding Initial Basic Feasible Solution:  i) North West corner method  ii) Maximum Minimum method  iii) Vogel's Approximation method  Optimum solution, Test for optimum solution (u-v Method), Maximization case, Simple numerical problems (concept of degeneracy is not expected)	12
UNIT 10	Assignment Problems (A. P.)  Statement and Meaning of A. P., Hungarian Method for finding optimum solution, Unbalanced Assignment Problem, Maximization case, Prohibitive assignment, simple problems	6

- 1) S.P Gupta Statistical Methods
- 2) S.C. Gupta Fundamentals of Statistics
- 3) J.S Chandran Statistics for Business and Economics
- 4) Dr. A.B. Rao Quantitative Techniques for Business
- 5) Business Statistics S. C. Gupta, Gupta Indra
- 6) Operation Research V. K. Kapoor
- 7) Statistical Methods S. P. Gupta
- 8) Business Mathematics Amarnath Dikshit & Jinendra kumar Jain
- 9) Business Mathematics J. K.Sharma

## ( Pattern – 2008 ) S.Y.B.Com.

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### Subject: Business Entrepreneurship (206-g)

- 1) To create entrepreneurial awareness among the students.
- 2) To provide the conceptual background of types & patterns of Entrepreneurship
- 3) To develop Entrepreneurial competencies among students.

	Term – I		
Sr.No.	Topic	No. of	
LINUT 1	Fatuanyanasy 9 Fatuanyanasyahin	Lectures 5	
UNIT 1	Entrepreneur & Entrepreneurship	5	
	Definition, meaning & functions of an entrepreneur		
	Need & importance of Entrepreneurship		
	Problem of unemployment & importance wealth creation.		
	Enterprise v/s Entrepreneurship		
	Self-employment v/s Entrepreneurship		
	Entrepreneurial career as an option		
UNIT 2	Entrepreneurial Competencies	7	
	Entrepreneurial Competencies & Behavioral pattern of an		
	Entrepreneur		
	Entrepreneurial Motives David C. McClelland's Theory of Need for		
	Achievement & Kakinada Experiment		
UNIT 3	Study of Biographie of Entrepreneurs	12	
	Pramod Choudhari Vitthal Kamat		
	Azim Premji		
	Anu aga		
UNIT 4	Creativity & Innovation	12	
OIVII 4	Creativity - meaning, Creativity Process	12	
	Components of creative performance		
	Tools of creativity		
	Innovation: Meaning & Sources of innovation		
	Principles of innovation		
	Do's & Don'ts of innovation		
UNIT 5	Ethics & Social Responsibility of Business	12	
	Business goals, Social responsibility & Business Ethics Social		
	responsibility towards their stakeholders: Investors, Owners,		
	employees, Govt. & Society at large		
	Leadership by Example		
	Code of ethics, Ethical structure		
	Social Audit		
	Brief introduction to corporate Governance		

	Term – II	
Sr.No.	Topic	No. of
		Lectures
UNIT 6	Group Entrepreneurship	4
	Concept, meaning & significance	
	Individual Entrepreneurship v/s Group Entrepreneurship	
	Advantages & disadvantages of Group Entrepreneurship	
UNIT 7	Self-Help group	8
	Definition, meaning & Evolution	
	Nature & scope of BPL & APL	
	Modus operandi	
	Advantages	
	Do's & Don'ts	
	Self-Help group schemes	
UNIT 8	Various Entrepreneurial opportunities	12
	Role of service sector in national Economy	
	Types of service ventures	
	Service industry management	
	Success factors in service ventures	
	Opportunities to service industry in rural & urban areas	
	Distinction between service industry, trading & manufacturing	
	industries.	
	Trading & Manufacturing	
UNIT 9	Franchising	12
	Definition, meaning & Types	
	Advantages to the franchisee & franchisor	
	Franchisee Relationship	
	Steps in starting franchisee	
	Cautions in franchising	
	Business process outsourcing	
<u>UNIT 10</u>	Challenges in Entrepreneurship Development	10
	Challenges-Social, Cultural, Educational, political, economical,	
	International situation, Cross Cultural aspects	
	Measures to be taken to develop entrepreneurship in India	
	Challenges of globalization & entrepreneurship development	
	in India	

- 1) Desai Vasant-"Dynamics of Entrepreneurial Development & Management", Himalaya Publication House.
- 2) Hisrich Robert D.& Michael, 'Entrepreneurship', Tata McGraw Hill Publishing Company, New Delhi.
- 3) Chary S.N. "Business Guru speak", Macmillan Business Books 2002
- 4) Drucker Peter-Innovation & Entrepreneurship Heinemann London (1985)
- 5) Piramal Gita-Business Legends Penguin Book India (p.)Ltd.1998.
- 6) Gupta & Shrinivasan 'Entrepreneurial Development', Sultan Chand & Co.
- 7) Pandit Shrinivas- Thought Leaders- Tata McGraw Hill Publishing Company.
- 8) Devkar Yogiraj 'Udyojakata' Continental Publication, Pune.
- 9) Piramal Gita-'Business Maharaje' Tra. Ashok Jain, Mehata Publishing House, Pune.

#### Journals:

- 1) 'Journal of Entrepreneurship', Entrepreneurship Development Institute of India, Ahmedabad.
- 2) Mahratta Chamber of Commerce, Industries & Agriculture, Pune's Magazine "Sampada".
- 3) MCED's –"Udyojak".
- 4) "Vanijya Vishwa", The Poona Merchant Chamber's Magazine.

VCD's on 'Entrepreneurship' & 'Motivation' Produced by Asian Centre for Research & Training 'Trimurti',27/B,'Damle Bunglow',Hanumannagar, Senapati Bapat Road,Pune 411016.

Email: <u>director\_acrt@yahoo.co.in,acrtpune@gmail.com</u> www.http//sites.google.com/site/acrtpune.

#### S.Y.B.Com.

**Subject: Marketing Management (206-h)** 

- 1. To give the students elementary knowledge of the subject.
- 2. To equip the students to analyse Marketing Situations and understand their implications.
- 3. To enable the students to become better and more aware consumers.

	Term – I	
Sr.No.	Topic	No. of Lectures
UNIT 1	<b>Marketing and Marketing Management</b>	12
	<ul> <li>Meaning, definition and importance of Marketing and Marketing Management</li> </ul>	
	Evolution of Marketing	
	Traditional and modern approaches of Marketing to Business	
	<ul> <li>Role of Marketing Managers in the Changing Marketing Environment</li> </ul>	
UNIT 2	Ethics in Marketing	12
	Meaning and Definition	
	Scope of Ethics in Marketing	
	Evaluation of Marketing	
	Challenges facing Marketers	
UNIT 3	Marketing Mix	12
	<ul> <li>Concept and definition of Marketing Mix</li> </ul>	
	<ul> <li>Four P's(Product, Price, Place and Promotion) and their elements</li> </ul>	
	<ul> <li>Extended Ps of Marketing (People, Process and Physical evidence)</li> </ul>	
UNIT 4		12
	Consumerism	
	Meaning and Definition of Consumerism	
	Consumer Movement- Origin and Nature	
	Consumer Movement and Marketing	
	Consumer Education	
	Consumer Guidance Society of India	

	Term – II		
Sr.No.	Sr.No.	Sr.No.	
UNIT 5	<ul> <li>Agri Marketing</li> <li>Meaning, Definition and Scope</li> <li>Difference between agri product Marketing and Manufactured Product Marketing</li> <li>Factors affecting demand of agro products</li> <li>Importance of Agri Marketing</li> </ul>	12	
UNIT 6	<ul> <li>Marketing of Services</li> <li>Meaning Definition and Nature of Services</li> <li>Features of Services</li> <li>Classification of Services—Consumer Services and Industrial services</li> <li>A detailed study of Banking, Insurance and Transport Services</li> <li>Marketing strategies for services</li> </ul>	12	
UNIT 7	<ul> <li>Marketing Communication</li> <li>Concept of Marketing Communication</li> <li>Importance of Marketing Communication</li> <li>Marketing Communication through product cues: Package, Colour, Brand Name, Company Name</li> <li>Promotion as a component in Marketing Communication- (Marketing Communication through Personal Selling, Advertising, Salespromotion and Publicity</li> <li>Meaning of Integrated Marketing Communication</li> <li>Growing Importance of Marketing Communication</li> </ul>	12	
UNIT 8	<ul> <li>Customer Relationship Management (CRM)</li> <li>Meaning and Definition of CRM</li> <li>Features of Effective CRM</li> <li>Principles of CRM System</li> <li>Computers and CRM</li> <li>Difficulties in CRM</li> </ul>	12	

- 1) Principles of Marketing By Phillip Kotler and Gary Armstrong
- 2) Marketing Management by V.S. Ramaswamy and S Namakumari
- 3) Handbook of Marketing Management by Biplab Bose
- 4) Marketing a Managerial Introduction by Gandhi
- 5) Industrial Marketing by Robert R Reader Edward G B rierty and Betty H Reeder
- 6) Services Marketing Text and Cases by Harsh V Varma
- 7) Basic Marketing by William D Perreault , Jr. E. Jerome Mc Carthy , The Mc Graw Hill Companies
- 8) Principles of Marketing Phillip Kotler
- 9) Marketing by V.S. Ramaswamy and S Namankumari

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# S.Y.B.Com. Subject: Agriculture & Industrial Economics (206-i)

- 1) To study the basic concepts of Agricultural and Industrial Economics.
- 2) To understand the working of the Agricultural and industrial sector

	Term – I	
Sr.No.	Topic	No. of
		Lectures
UNIT 1	Basic Concepts Of Agricultural Economics	8
	1.1 Nature and scope of Agricultural Economics.	
	1.2 Importance of Agriculture in Indian Economy	
UNIT 2	Agricultural Productivity	10
	2.1 Meaning of agricultural productivity.	
	2.2 Causes of low productivity and measures to improve	
	productivity.	
UNIT 3	Agricultural Finance	10
	3.1 Sources of Agricultural Finance.	
	a) Non institutional finance	
	b) Institutional Finance.	
UNIT 4	Agricultural Marketing and Pricing	20
	4.1 Agricultural marketing – concept, defects of agricultural	
	marketing and its measures. Types and classification of	
	markets.	
	4.2 Agricultural pricing – Determination of prices, Agriculture	
	Price Commission, Different types of prices, trends in	
	prices, effect of subsidies on agricultural prices	

Term – II			
Sr.No.	Topic	No. of	
		Lectures	
UNIT 5	Introduction	8	
	5.1 Meaning, nature, scope and importance of Industrial		
	Economics.		
	5.2 The concept of Plant, firm and industry.		
	5.3 Role of industrialization in economic development.		
UNIT 6	Size and Scale of Production	10	
	6.1 Economies and diseconomies of scale of operations.		
	6.2 Concept of optimum firm.		
	6.3 Factors determining optimum firm.		
	6.4 Reconciliation of different optimal factors		

UNIT 7	Industrial Location	20
	7.1 Importance and Factor affecting Industrial Location	
	7.2 Theories of Industrial location – Alfred Weber's theory,	
	Sergeant Floerence Theory.	
	7.3 Problems of concentration and need for dispersal of	
	industries.	
	7.4 Special Economic Zones (SEZ) Concept and features	
UNIT 8	Industrial Productivity and Efficiency	10
	8.1 Meaning and problems in measurement of industrial	
	productivity.	
	8.2 Factors influencing industrial productivity.	
	8.3 Industrial efficiency and profitability.	

- 1) Agricultural Economics and Indian Agriculture: Dr. S. S. Chinna- Kalyani Publishers- Ludhiana New Delhi
- 2) Agricultural Problems in India C. B. Mammoria 1976
- 3) Hey D.A. & D. J. Morris Industrial Economics & Organization: Theory & Evidence
- 4) S. C. Kuchal Industrial Economy of India. 1981
- 5) Cherunillam International Economics 1999, Tata McGraw Hill Co. Ltd
- 6) Dutt and Sundharam Indian Economy, S. C. Chand &Co. 2008

( Pattern – 2008 )

w.e.f. 2009

S.Y.B.Com.

Subject: Defence Budgeting And Finance Management ( 206 - j )

# Objectives:

To acquaint the students with the economic and financial aspects of Defence.

	Term – I		
Sr.No.	Topic	No. of	
		Lectures	
UNIT 1		12	
	<u>Defence as an Economic Problem</u>		
	a) Silent Features of India Economy		
	b) Relationship between defence and Economy		
	c) Defence as an Economic Problem – Meaning and		
	Importance		
UNIT 2		12	
	Peace Time Economy		
	a) Aims and Objectives		
	b) Merits and Demerits		
	c) Pre-war preparation		
	d) Mobilization of resource for defence		
UNIT 3		12	
	<u>War - time Economy</u>		
	a) Aims and Objectives		
	b) Merits and Demerits		
	c) Techniques of controlling inflation and rationing		
	Methods of war finance		
UNIT 4		12	
	<u>Defence production in India</u>		
	a) Role in Defence Production Public Sector Undertaking		
	b) Role of private sector in Defence production		
	c) Role of Foreign Collaboration		
	d) Role of Defence Research and Development Organization		
	e) Self Reliance Programme & Transfer of Technology		

	Term – II			
Sr.No.	Topic	No. of		
		Lectures		
UNIT 5	D.C. I. I. I. I. I.	12		
	<u>Defence planning in India</u>			
	a) Meaning and Importance of Defence Planning			
	b) Meaning and programming			
	c) Definition of Budget and Budgeting			
	d) Types of Budgeting			
	e) Importance of Zero Base Budgeting			
UNIT 6		24		
	<u>Defence Expenditure</u>			
	a) Productivity or Non-Productivity			
	b) More or Less Analysis			
	c) Causes of Increasing Defence Expenditure			
	d) Impact of Decreased Expenditure on Armed Forces			
UNIT 7		12		
	<u>Factors determining the size of Defence</u>			
	<b>Expenditure</b>			
	a) External and Internal Security Threat Perception			
	b) Political Ideology			
	c) Leadership			
	d) National Power/Capability etc.			
UNIT 8		12		
	8) Analysis of India's Defence Expenditure			
	a) Phase I – 1947-1962			
	b) Phase II – 1962-1971			
	c) Phase III – 1971-1990			
	d) Phase IV – 1990 to present day			

- 1) Agrwal, Rajesh K., Defence Production & Development (New Delhi: Gulab Vazirani for Arnold Heinemann Publisher, 1978)
- 2) Deger, S. & Sen, S., Military Expenditure in the Third World Countries: The Economic Effects (London: Routledge & Kegan Paul, 1986)
- 3) Dutta, Meena & Sharma Jai Narain., Defence Economics (New Delhi: Deep & Deep Publication)
- 4) Ghosh, Ameya, India's Defence Budget & Expenditure Management in a Wider Context (New Delhi: Lancer Publishers & Spantech, 1996)
- 5) Kennedy, Gavin, Defence Economics (London: Gerald Duckworth and Co. Ltd., 1983)
- 6) Hitch, Charles J., and Mcken, Ronald N. The Economics of Defence in the Nuclear Age (Combridge, Mass: Havard University Press, 1960)
- 7) Khanna, D. D. and Mehrotra, P. N. Defence Versus Development: A case study of India, (New Delhi: Indus Publication Company, 1993)'
- 8) Nada, Ravi, National Security Perspective Policy and Planning (New Delhi: Lancer Books, 1991)
- 9) Subramanyam, K., India's Security Perspective, Policy and Planning (New Delhi: Lancer Books, 1991)

- 10) Thomas, Raju, G. C., The Defence of India: A Budgetary Perspective of Strategu and Politics (Meerut: The Macmillan Company of India Limited, 1978)
- 11) Thomas, Raju G. C., Indian Security Policy (Princeton, New Jersey: University Press, 1986)

( Pattern – 2008 )

w.e.f. 2009 - 10

#### S.Y.B.Com

Subject: Insurance, Transport & Tourism (206 – k)

- 1) To acquaint the students with basic concepts in insurance and tourism
- 2) To develop a right understanding to study various facets of insurance and tourism

	Term – I		
Sr.No.	Торіс	No. of	
		Lectures	
UNIT 1	Life Insurance scenario in India, Basic principles of Insurance,	10	
	Organizational structure of Life Insurance business. Working of Life		
	Insurance business.		
UNIT 2	Types of life insurance policies- whole life, endowment, money	10	
	back, group insurance, unit linked insurance policy, pension plan.		
	Role of insurance agent, field officer, surveyor, assessor &		
	responsibilities of insurer.		
UNIT 3	Principles of General Insurance, Comparison between General	10	
	and Life Insurance. Study & Scope of General Insurance in India.		
	Introduction to the marketing of General Insurance business in		
	India.		
UNIT 4	Role of General Insurance Company of India. ( GIC ). Types of	10	
	General Insurance - Fire, Marine, Motor, Personal Accident,		
	Health, Engineering, Crop etc. Study of various policies and		
	insurance cover, Study of Risk factors and causes of insurance		
	claims.		
UNIT 5	Regulations of insurance business in India, Insurance Regulatory	8	
	Development Authority ( IRDA)		

	Term – II		
Sr.No.	Topic	No. of Lectures	
UNIT 6	Tourism- Types of tourists, tourism, recreation and leisure, and study of tourism activities. Inter regional and intra regional tourism. Potential areas of tourism development and need for tourism planning.	10	
UNIT 7	Forms of Tourism- Religious, Ethnical, Geographical, Educational, Health, Sports, Heritage, Historical, Hill Region, and Coastal Region. Potential areas for tourism development – Health, Agro & Sports Tourism.	10	

UNIT 8	Tour operators – their responsibilities, planning of tour - pre tour and post tour activities. Essentials of tour planning. Tour Packages	10
	- Types of tours, group tours, packages, travel agency resources,	
	Time table, calendars, study of local weather conditions.	
UNIT 9	Tourist Accommodation – Significance and types of	10
	accommodation – Hotels holiday homes, resorts, cottages, tent	
	houses, dharamshalas, Hotel meal plans, rates, rooms category,	
	locations and reservations.	
<u>UNIT 10</u>	Impact of tourism on - Economy - environment, social and	8
	cultural aspects of the society.	

- 1) Tourism Promotion and Development G S Batra & R C Dangwal
- 2) Tourism Industry in India Dr M Selvam
- 3) Tourism Development in India A Satish Babu.
- 4) Insurance Pronciples and Practices M N Mishra
- 5) Insurance Principles and Practice Vinayakan, N M Radhaswamy & V Vasudevan.
- 6) Life Insurance in India G R Desai.
- 7) Geography of Transport in India Dr B C Vaidya, Concept Publ, New Delhi

( Pattern – 2008 )

w.e.f. 2009 – 10

### S.Y.B.Com

# Subject: Computer Application (VB) (206-I)

Sr.No.	Topic	No. of		
		Lectures		
	Term – I			
UNIT 1	Getting started with V. B.	6		
	1.1 Installing of V. B., Object Oriented Concept			
	1.3 Event Driven Programming Language			
	1.3 Reviewing the Basics pf forms and Controls			
	1.3 Working with properties			
	1.4.1 Studying the Events o a Form			
	1.4.2 Working code for events			
	1.4.3 Planning the Design			
UNIT 2	<u>Operators</u>	6		
	2.1 Uses of operators			
	2.2 Data types			
	2.2.1 Number , long ,Boolean ,doubles ,variant ,			
	string			
	2.2.2 User defined data types			
	2.3 Variables			
	2.4 Constant			
	2.5 Expression			
UNIT 3	Control Structures And Iterations	12		
	3.1 If			
	3.2 Select Case			
	3.3 Iterations			
	3.3.1 While			
	3.3.2 For			
	3.3.3 Until			
	3.4 Array			
	3.4.1 Control Array			
	3.5 Functions(Built in and user defined)			

UNIT 4	Working with Controls	16
	4.1 Adding controls on form	
	4.2 Working with Properties and Methods of each	
	Controls	
	4.3 Creating an application	
	4.4 Creating an application with multiple from	
	4.4.1 Displaying forms in a program	
	4.4.2 Using variables to manipulate forms	
	4.4.3 Creating MDI applications	
	4.4.4 Coding for events in a form	
	4.4.5 Event occurring when form unloaded	
	4.4.6 Coding Events for control	
	4.4.7 Extending forms through Custom Properties	
	and Methods	
	4.4.8 Creating a properties in a form	
	4.4.9 Creating a method in a form	

	Term – II		
UNIT 5	Working with ActiveX Controls	10	
	5.1 Creating Status Bar For your program		
	5.2 Working with Progress Bar		
	5.3 Working with Toolbar		
	5.4 Setting up the Image List Controls		
	5.4.1 Working with design Environment		
	5.4.2 Adding and Deleting Images with code		
	5.4.3 Study of Different Dialog Boxes		
UNIT 6	<u>Menus</u>	10	
	6.1 Creating a menu System		
	6.1.1 Designing The Menu		
	6.1.2 Creating the menu with the menu Editor		
	6.1.3 Adding shortcut and Access keys to menu		
	items		
	6.1.4 Using other menu item properties		
	6.2 Creating and accessing pop-up menu		
	6.2.1 Creating pop-up menu		
	6.2.2 Activating pop-up menu		
	6.3 Modifying Menus At Run-time		
	6.3.1 Changing Menu Item Properties		
	6.3.2 Enabling Menu Item in response to program		
	state		
	6.4 Adding Menu Items at Run-time		
	6.4.1 Adding Menu Items for MDI Child Form		
	6.4.2 Using Menu Item Arrays		

UNIT 7	Working With Database	20
	7.1 Data Control	
	7.1.1 Studying the Properties and methods of Data	
	Control	
	7.1.2Connectivity with MS-Access	
	7.1.3 Operations of database through coding	
	7.2 ADO Data Control	
	7.2.1 Advantages of ADODC over DC	
	7.2.2 Studying the properties and Methods of	
	ADODC	
	7.2.3 Connectivity with MS-Access	
	7.2.4 Connectivity with Oracle	
	7.2.5 Report Generation	
	7.3 Developing ADO application through ADODC and coding	
	7.4 Report Generation	

- 1) Mastering Visual Basic
- 2) Visual Basic Black Book
- 3) Learn VB in 21 days