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(2009)

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Syllabus For
B.Com. Part-I
Sem-I & Sem-II

Introduced from June 2013 and Onwards

(Subject to the modifications will be made from time to time)

Sr. No.	Semester I	Sr. No.	Semester II
1	Principles of Marketing Paper-I	6	Principles of Marketing Paper-II
2	Business Mathematics Paper-I/ Insurance Paper-I	7	Business Mathematics Paper-II/ Insurance Paper-II
3	Business Economics Paper-I	8	Business Economics Paper-II
4	Principles of Business Management Paper-I	9	Principles of Business Management Paper-II
5	Financial Accounting Paper-I	10	Financial Accounting Paper-II

SHIVAJI UNIVERSITY, KOLHAPUR
B. Com. Part – I
Principles Of Marketing
Paper –I Sem- I
Syllabus (From June, 2013)

Objectives: To enable the students to understand the concepts and principles of Marketing.

Unit-I   : **Introduction:-** Meaning & Definition of Marketing- Features of Marketing- Importance of Marketing.
Core Concept of Marketing - Need, Want, Demand, Value and Satisfaction, Exchange, transactions & Relationship Company Orientation towards market place:-Production, Concept, Product concept, selling concept Marketing concept, holistic Marketing concept   (15 Periods)

Unit-II : Consumer Behaviour:-**Meaning, and Significance of Consumer Behaviour- Factors affecting Consumer Behaviour- The Buying Decision process.**   (15 Periods)

Unit-III :Marketing Research:- **Meaning and Importance- Steps in Marketing Research- scope/Areas of Marketing Research –Consumer Research, Market Research, Product Research, Sales Research, Advertising & Sales Promotional Research, Marketing Information System (MIS):- Concept and components of MIS.**
(15 Periods)

Unit-IV : Segmentation, Targeting & Positioning:- **Concept and importance of Market Segmentation-Bases of market segmentation- Concept of Targeting- Concept of Positioning.**

(15 Periods)

Books recommended
1) S.A.Sherlekar, "Marketing Management", Himalaya Publishing House, Mumbai.

2) Philip Kotler : Marketing Management, Prentice Hall of India Ltd, New Delhi.

3) Marchannd & B.Vardharajan: An introduction to Marketing,
   Vikas Publishing House, 5 Ansari Road, New Delhi.

4) Maurice & Mondell & larry Rosenberg - Marketing : Prentice Hall of India Ltd. New Delhi.

5) Mohammad Amanatuallh : Principles of Modern Marketing. Kalyani Publications New Delhi.

6) Dr. C. N. Sontakki : Marketing Management   Kalyani Publications New Delhi.

7) Arun Kumar and N. Meenakshi- Marketing Management Vikas Publishing House Pvt.
   Ltd.Ed.2007

8) Biplab S Bose – Marketing Management Himalaya publishing House, Edition -2009

9) William I. Stanton, Ajay Pandit-Marketing Concepts & Cases,- The McGraw Hill companies
   Ltd. New Delhi.

Equivalence

1- PRINCIPLES OF MARKETING Paper –I Sem.I	1. PRINCIPLES OF MARKETING Paper –I Sem.I
2- PRINCIPLES OF MARKETING Paper –II Sem.II	2. PRINCIPLES OF MARKETING Paper –II Sem.II

Nature of Question Paper
B.Com. I

PRINCIPLES OF MARKETING Paper –I   Sem –I

PRINCIPLES OF MARKETING Paper –II Sem-II

Subject- All Commerce paper [Except Financial Accounting,

Geography, Compulsory English and Marathi]

Marks 50

Instructions:-

1) All Questions carry equal marks.

2) Attempt any five Questions out of seven.

Q.No.1	Write Short Answers (Attempt Two out of Three) (Five marks each)	10 Marks
Q.No.2	Long Answer	10 Marks
Q.No.3	Long Answer	10 Marks
Q.No.4	Long Answer	10 Marks
Q.No.5	Long Answer	10 Marks
Q.No.6	Long Answer	10 Marks
Q.No.7	Write Short Notes (Attempt Two out of Three) (Five marks each)	10 Marks

B.Com. Part I
Sem- I
BUSINESS MATHEMATICS
Paper –I
Syllabus (From June, 2013)

Semester – I

UNIT – I   : <u>Arithmetic And Geometric Progressions</u> -   **12**
   Definitions of A.P. and G.P., Formulae for nth term and sum to n terms of A.P. and G.P., Simple examples.

UNIT – II : <u>Compound Interest, Ratio, percentage, proportion and partnership</u>
                                                                16
   Different types of interest rates, simple examples on simple and compound interest.
   Introduction to ratio and percentage, simple problems on ratio and percentage, Concept of proportion, simple and compound proportion,   simple problems on proportion, Applications to division into proportional part and partnership

UNIT – III : <u>Matrices And Determinants</u> -   **20**
   Definition of a matrix, Types of matrices, Algebra of matrices, Adjoint of a matrix, Finding inverse of a matrix by using adjoint matrix. Properties of determinants (without proof), calculation of values of determinants upto third order, Solution of system of linear equations by Crammer's Rule.

UNIT – IV : <u>Linear Programming Problems (L.P.P.)</u> -   **12**
   Formation of L.P.P., Graphical method of solution, problems relating to two variables including the case of mixed constraints, cases having no solution, multiple solutions, unbounded solution.

<u>NOTE</u>**: - 1. Nonprogrammable calculator is allowed.**

Reference Books: –

1. Kumbhojkar G.V. - Business Mathematics
2. Shantinarayan - Text Book of Matrices
3. Soni R.S. - Business Mathematics
4. Kapoor V.K. Sancheti D.C. - Business Mathematics
5. Veena G.R. - Business Mathematics (New age international Publishers), New Delhi.
6. Business Mathematics - B.Com.I Published by Shivaji University, Kolhapur.
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B.Com. Part-I
Semester –I & II
Business Mathematics
Paper –I & II
Nature of Question Paper

Total Mark - 50

Instructions:-

 1) **All questions carry equal marks.**
 2) **Attempt any five questions out of seven**

Q.1 Write short answers 2 out of 3   **10 marks.**

Q.2 Long Answer   **10 marks.**

Q.3 Long Answer   **10 marks.**

Q.4 Long Answer   **10 marks.**

Q.5 Long Answer   **10 marks.**

Q.6 Long Answer   **10 marks.**

Q.7 Write short Notes 2 out of 3   **10 marks.**

Equivalence in accordance with titles and contents of paper
(For semester pattern- Revised syllabus)

Sr. No.	Title of Old Paper	Title of New Paper
1	**Business Mathematics Paper-I (Sem-I)**	**Business Mathematics Paper-I (Sem-I)**
2	**Business Mathematics Paper-II (Sem-II)**	**Business Mathematics Paper-II (Sem-II)**

B.Com. Part-I
Sem- I
LIFE INSURANCE
Paper –I

Objectives :

(1) To enable the students to know the fundamentals of Insurance.

(2) To expose the students to procedural part and documentation in Life Insurance business.

(3) To create awareness among the students to become a life Insurance Agent.

Unit-1: An Introduction to Insurance - **Concept - Meaning - Need of Insurance- Physical and Human Asset- Insurance as a social security tool - Economic and commercial significance of insurance.**

Unit-2: Insurance contract of Principles –

    A) **Nature of Insurance contract-Difference between Insurance contract and wagering contract-Types of Insurance contract - Personal Insurance - Property Insurance –Guarantee Insurance.**

    B) **Fundamental principles of Insurance - Primary and secondary.**

Unit-3: Life Insurance –

    A) **Meaning - Significance - Procedure of taking life Insurance Policy - Policy conditions**

    B) **Types of Policy - Whole Life Policy, Endowment Group and Unit Linked insurance Policy (Only-meaning beaters, merits and demerits)**

    C) **Settlement of claims**

    D) **Life Insurance Corporation of India- Role- marketing and promotion strategy of Insurance services.**

Unit - 4: Insurance Agent -**Appointment - Procedure for becoming an Agent - Pre- requisite for obtaining a license - Duration -Cancellation - Revocation or Suspension - Termination of an Agent-Remuneration - code of conduct - Functions of an Agent.**

Note- **Arrange visits to Life Insurance company &/or Guest lectures on Life Insurance documents.**

UNITS & PERIODS ALLOTED

Units	No. of Periods
Unit -	**1. 10**
Unit -	**2. 15**
Unit -	**3. 20**

Unit -   **4.**   **15**

Total Periods   **60**

B.Com. Part I
Insurance
Semester –I & II
Paper –I & II
Nature of Question Paper

All Commerce Paper [Except Financial Accounting, Geography, Compulsory English And Marathi]

Total Mark - 50

Instructions:-

1) **All questions carry equal marks.**
2) **Attempt any five questions out of seven**

Q.1 Write short answers (Attempt Two out of Three)   **10 marks.**

Q.2 Long Answer   **10 marks.**

Q.3 Long Answer   **10 marks.**

Q.4 Long Answer   **10 marks.**

Q.5 Long Answer   **10 marks.**

Q.6 Long Answer   **10 marks.**

Q.7 Write short Answers (Attempt Two out of Three)   **10 marks.**
       (Five marks each)

7) Equivalence in accordance with titles and contents of paper
       (For semester pattern- Revised syllabus)

Sr. No.	Title of Old Paper*	Title of New Paper
1	**Life Insurance** **Paper-I (Sem-I)**	**Insurance** **Paper-I (Sem-I)**
2	**General** **Insurance Paper-I (Sem-I)**	**Insurance** **Paper-II (Sem-II)**

1) Subject: **Business Economics - Paper- I and II**
2) Year of implementation**: w.e.f. June, 2013 onwards**
3) Pattern: **Examination will be semester-wise**
4) Medium of instruction**: The medium of instruction shall be English / Marathi**
5) Scheme of Teaching

First year (Semester-I and II)

Sr. No.	Subject/Paper	Teaching Scheme (Hrs/Week)				Examination Scheme (Marks)		
		L	T	P	Total	Theory	Term Work	Total
1.	**Business Economics Paper-I (Sem-I)**	**4**	**-**	**-**	**4**	**50**	--------	**50**
2.	**Business Economics Paper-II (Sem-II)**	**4**	**-**	**-**	**4**	**50**	--------	**50**

6) Scheme of Examination

- Examination shall be conducted at the end of each semester.

- The theory paper shall carry 50 marks each semester

7) Equivalence in accordance with titles and contents of paper
        (For semester pattern- Revised syllabus)

Sr. No.	Title of Old Paper*	Title of New Paper
1	**Business Economics (Sem-I) Paper-I**	**Business Economics (Sem-I) Paper-I**
2	**Business Economics (Sem-II) Paper-II**	**Business Economics (Sem-II) Paper-II**

B.Com. Part I
Semester –I
Business Economics
(Paper -I)

PREAMBLE – Business Economics is called as Applied Economics, also it is refered as Managerial Economics. Hence commerce students should know about the Applied Economics. It contains application of pure economic theories to the business. Today Indian economy is rapidly growing. Since economic reforms various changes took place in the economy. Economic and commercial scenario is totally changed. Information and technology sector is playing vital role in service sector and especially in banking and finance, communications, educational and other sectors. This global as well as Indian economic scenario needs the knowledge of Applied Economics to the students of commerce. They should aware regarding to changing picture and needs of economy. In order to find out different opportunities in jobs and business through their education, the knowledge of concepts, principles, and theories in Business Economics is essential.

Unit I - Introduction of Business Economics
A) Definition, Concept, Nature and scope of Business Economics - Business Economics and Business Decisions.
B) Features of Business Economics – Micro and Macro Economics, Prescriptive Science, bridges gap between theoretical Economics.
C) Goal of Business Firm- Profit maximization.

Unit II Demand Function –
A) Concept of Demand – Demand Function - Types of goods- Consumer's and Producer's goods, Perishable and Non-perishable goods, Autonomous and Derived goods.

B) Elasticity of Demand –Concept of Price Elasticity of Demand, Types of price elasticity of Demand – Income elasticity of Demand, Cross elasticity of Demand.

Unit III - Demand Forecasting –
A) Meaning of Demand forecasting – Importance in Business decision making.

B) Methods of Demand forecasting - Market survey, Time Series and Graphical method.

Unit IV- Production Function -
A) Meaning of Production Function – Total, Average, and Marginal production. Fixed and Variable inputs.

B) Production Theories: Law of variable proportions, Laws of Returns to Scale. - Internal Economies and External Economies.

B.Com. Part I
Semester –I & II
Business Economics
Paper –I & II

Nature of Question Paper

Total Mark - 50

1) All questions carry 10 marks.
2) Attempt any five questions out of seven

Q.1 Write short answers (any two out of three)   10 marks.

Q.2 Broad question   10 marks.

Q.3 Broad question   10 marks.

Q.4 Broad question   10 marks.

Q.5 Broad question   10 marks.

Q.6 Broad question   10 marks.

Q.7 Write short notes (any two out of three)   10 marks.

B. Com. Part – I
PRINCIPLES OF BUSINESS MANAGEMENT
(Compulsory Paper)
Sem- I Paper –I
(New syllabus will be implemented from June, 2013 onwards)

Objectives: **1) To acquaint the students with the basic principles and functions of business management.**
2) To make the students familiar with the professional management and the emerging horizons in the field of management

Unit-I   :   Introduction to Management: -
Meaning, Definitions, Characteristics and Significance functions Management Administration and Management, Management as a Science or an Art,
Professional Management: The concept, characteristics and need.

Unit-II : Contributions towards development of management theory:
F.W. Taylor: **Principles and techniques of Scientific Management**
Henry Fayol**; 14 Principles of Management**
Elton Mayo**: Hawthorne Experiment and its findings**
Max weber: **Meaning and characteristics of Bureaucratic Organisation**

Unit-III : Planning and Decision-making:
(A) Planning**: Definitions, characteristics and importance, Steps in Planning Process, Functional types of planning: Financial, Production, Personnel and Marketing Planning**
(B) Decision- Making: **Definitions, Decision-making process, Techniques of decision- making**
(C)

Unit-IV : Organizing:
Meaning and importance of organizing, Levels of management and their functions, Typeof organization: Line, Line and Staff, Functional and Committee.

Books recommended
1. **Organisation and Management- Dr. C.B. Gupta**
2. **Business Organisation and Management –M.C.Shukla**
3. **Essentials of Management- Koontz and O' Donnell**
4. **Management: Stoner**
5. **Management- Peter Drucker**
6. **Principles and Practice of Management- L.M. Prasad**
7. **Management: Moshal**
8. **Principles of Management- P.C. Tripathi and P.H.Reddy**
9. **Management- Principles and practice- Shriniwas & Chunawala**
10. **Principles of management: Terry,G.R.and Stephen Franklin**

Equivalence

B. Com. Part-I	B. Com. Part-I
Pre-Revised Course	**Revised Course**
1-PRINCIPLES OF BUSINESS MANAGEMENT Paper –I	1-PRINCIPLES OF BUSINESS MANAGEMENT Paper –I
2-PRINCIPLES OF BUSINESS MANAGEMENT Paper –I	2-PRINCIPLES OF BUSINESS MANAGEMENT Paper -II

UNITS & PERIODS ALLOTED

Units		No. of Periods
Unit -	**1.**	**15**
Unit -	**2.**	**15**
Unit -	**3.**	**15**
Unit -	**4.**	**15**
Total Periods		**60**

B.Com. Part I
PRINCIPLES OF BUSINESS   MANAGEMENT
Semester –I & II
Paper –I & II

Nature of Question Paper

Total Mark - 50

Instructions:-

 1) Attempt any five questions out of seven
2) All questions carry equal marks.

Q.1 short Answer Type Questions:
 (Any Two out of Three)   **10 marks**

Q.2 Long Answer Questions   **10 marks.**

Q.3 Long Answer Questions   **10 marks.**

Q.4 Long Answer Questions   **10 marks.**

Q.5 Long Answer Questions   **10 marks.**

Q.6 Long Answer Questions   **10 marks.**

Q.7 short Notes(Any Two out of Three)   **10 marks.**

<p style="text-align:center">B.Com. I</p>

<p style="text-align:center">Financial Accounting (Sem.I & Sem.II)</p>

<p style="text-align:center">Objective : To impart basic accounting knowledge as applicable to business</p>

<p style="text-align:center">**SEMESTER – I**</p>

<p style="text-align:center">Financial Accounting Paper- I</p>

Course Inputs :

Unit I : Introduction to Accounting – Meaning, Nature and Advantages of Accounting –   Branches of Accounting – Accounting concepts and conventions, Introduction to   Accounting Standards in India.   (10 Periods)

Unit II : Amalgamation of Partnership Firms   (20 Periods)

Unit III : Conversion of Partnership firm into Limited company-Accounting in the books of partnership firm and Limited company.   (15 Periods)

Unit IV : Accounts of Professionals –preparation of Receipts and Expenditure Account and Balance sheet of Medical   Practioners and Professional Accountants.
                                                                                                (15 Periods)

Suggested Readings :

1. Gupta R.L. and Radhaswamy M – 'Financial Accounting' Sultanchand and Sons, New Delhi.

2. Shukla M.C. Grewal T.S. and Gupta S.C. – 'Advanced Accounts' S.Chand and company, New Delhi.

3. Agarwala A.N. Agarwala K.N.- 'Higher Science of Accountancy' Kitab Mahal Allahabad.

4. Jain and Narang – 'Advanced Accountancy' Kalyani Publications, New Delhi.

5. S.N. Mheswari – 'Advanced Accountancy'

6. Compendium of statement and standard of Accounting. The institute of Chartered Accounts of India.

Rajan Chougule, Dhaval chougule –" Theory and practice of Computer Accounting" Modern Publication, Kol

Equivalence

1	Financial Accounting Paper I Sem-I	1- Financial Accounting Paper I Sem-I
2	Financial Accounting Paper II Sem-II	2- Financial Accounting Paper II Sem-II

Nature of Question Paper

B.Com. Part-I

Under Semester System

Subject:- Financial Accounting Paper-I (Sem-I)

Financial Accounting Paper-II (Sem-II)

Instructions:- 1- All questions are compulsory.

2-Figures to the right indicate marks.

Total Marks- 50

Q.No.1	a) Problem 10 Marks	20 Marks
	b) Problem 10 Marks	
	Note : Common data/Problem be given for (a) & (b) above.	
Q.No.2	Attempt any Two out of Three 20 Marks	
	a) Separate Problem 10 Marks	
	b) Separate Problem 10 Marks	
	c) Separate Problem 10 Marks	
Q.No.3	Short Notes [Any Two out of Four] 10 Marks	

B. Com. Part – I
Sem- II
PRINCIPLES OF MARKETING
Paper –II

Objectives: **To enable the students to understand the concepts and principles of marketing.**

Unit-I : Marketing Mix: **Meaning, 4 'P's of marketing mix-Product, Price, Promotion and Place (Distribution).**
    (A) Product – **Meaning, product quality, product design, product features, Difference between brand name and trade mark, after sales service, packaging - Role and functions of packaging.**

    (B) Price – **Meaning, Importance of price in the marketing mix, factors affecting price of a product/service.**

Unit-II :(A) Promotion – **Meaning, four elements of promotion mix – [Advertising, publicity, personal selling and salesmanship, public relations,] selling process, sales promotion techniques**

    (B) Place- **Meaning and Importance, types of distribution channels, factors affecting choice of a listribution channel.**

Unit-III : Retailing : **Nature of Importance of Retailing-Classification of Retailors by form of ownership, by key Marketing strategies- Nori-store Retailing.**

Unit-VI : Marketing of Services – **Meaning, characteristics of services, problems in services marketing.**

Books recommended
1) S.A.Sherlekar, "Marketing Management", Himalaya Publishing House, Mumbai.
2) Philip Kotler : Marketing Management, Prentice Hall of India Ltd, New Delhi.
3) Marchannd & B.Vardharajan: An introduction to Marketing,
   Vikas Publishing House, 5 Ansari Road, New Delhi.
4) Maurice & Mondell & larry Rosenberg - Marketing : Prentice Hall of India Ltd. New Delhi.

5) Mohammad Amanatuallh : Principles of Modern Marketing. Kalyani Publications New Delhi.
6) Dr. C. N. Sontakki : Marketing Management   Kalyani Publications New Delhi.
7) Arun Kumar and N. Meenakshi- Marketing Management Vikas Publishing House Pvt. Ltd.Ed.2007
8) Biplab S Bose – Marketing Management Himalaya publishing House, Edition - 2009
9) **William I. Stanton, Ajay Pandit-Marketing Concepts & Cases,- The McGraw Hill companies Ltd. New Delhi.**

B.Com. Part I
Sem- II
BUSINESS MATHEMATICS
Paper –II
Syllabus (From June, 2013)

Semester – II

UNIT – I   : Functions of real variables -   **12**
Linear, Quadratic, exponential (of type $y = a^x$), inverse functions and their graphs. lllustrative examples.
Limit of functions: - Theorems on Limit (without proof), simple examples.

UNIT – II   : Differentiation -   **18**
Definition, derivative using first principle, Method of differentiation of sum, difference, product and quotient of two functions. Derivative of composite, inverse, exponential, logarithmic, parametric and implicit functions. Second order derivative.

UNIT – III : Applications of differentiation -   **12**
Maxima and minima, Case of one variable involving second order derivative, Average cost, Average revenue functions, marginal cost, marginal revenue, Elasticity of demand.

UNIT – IV : Integration And Its Applications -   **18**
Integration : An ant derivative process, standard forms, Method of integration by substitution and by parts. Definite integrals and their properties. Determination of cost, revenue and demand functions. Consumer's surplus and procedure's surplus.

NOTE :- **1. Nonprogrammable calculator is allowed**
2. For limits, derivative and integration trigonometric functions should be omitted.

Reference Books:–

1. Kumbhojkar G.V. - Business Mathematics
2. Bhagvat and Pawate - Elements of Calculus
3. Soni R.S. - Business Mathematics
4. Kapoor V.K. Sancheti D.C. - Business Mathematics
5. Veena G.R. - Business Mathematics (New age international Publishers), New   Delhi.
6. Business Mathematics - B.Com. I Published by Shivaji University, Kolhapur.

B.Com. Part-I
Sem- II
INSURANCE

Paper –II
Syllabus (From June, 2013)

Objectives :
(1) **To enables the students to know the fundamentals of General Insurance.**
(2) **To expose the students to procedural part and documentation in General Insurance business.**

Unit - 1 : Fire Insurance - **Meaning - Procedure of taking fire Insurance policy - policy conditions- kinds of policy - cancellation and forfeiture of policy - Renewal of policy - settlement of claims.**

Unit-2 : Marine Insurance - **meaning - Procedure of taking marine insurance policy - Difference between   fire   and   marine Insurance - clauses of marine insurance policy - marine losses and perils - Types of policy.**

Unit - 3 : Accidental Insurance (only nature & cover)
(1) Motor   Insurance   (2)   Personal   Accidental   and   sickness Insurance   (3) Burglary Insurance (4) Liability Insurance - (5) Fidelity guarantee Insurance   (6) Cattle Insurance   (7) Crop Insurance   (8) Health Insurance.

Unit- 4 : Privatization of Insurance business & IRDA Act -
A) **Privatisation of Insurance business- merits & demerits- Foreign Direct Investment(FDI) in Insurance Business- merits and demerits.**
B) **Insurance Regulatory Development Act 1999 – Structure, organizational set   up & Functions.**
Note- **Arrange visits to General Insurance companies &/or Guest Lectures on General Insurance documents.**

Units		No. of Periods
Unit -	1.	15
Unit -	2.	15
Unit -	3.	15
Unit -	4.	15
Total Periods		60

List of Reference books (Paper I & II)
1. G.S. Panda-' Principles and Practices of Insurance' Kalyani Publishers Ludhiana
2. M. Aribkhan -'Theory and practice of Insurance' Educational Book House, Aligarh
3. M.N. Mishra-'Insurance principles and practice' S. Chand & company Ltd. New Delhi.
4. Kothari & Bahi, principles and practice of Insurance' Sahitya Bhawan, Agra.
5. S.Balachandran, General Insurance, Insurance Institute of India, Mumbai.
6. S.Balachandran, Life Insurance, Insurance Institute of India, Mumbai.
7. Insurance Regulatory & Development Authority Act-1999.

B.Com. Part I
Semester –II
Business Economics
(Paper -II)
(Introduced from June 2013)

PREAMBLE – **Business Economics is called as Applied Economics, also it is refered as Managerial Economics. Hence commerce students should know about the Applied Economics. It contains application of pure economic theories to the business. Today Indian economy is rapidly growing. Since economic reforms various changes took place in the economy. Economic and commercial scenario is totally changed. Information and technology sector is playing vital role in service sector and especially in banking and finance, communications, educational and other sectors. This global as well as Indian economic scenario needs the knowledge of Applied Economics to the students of commerce. They should aware regarding to changing picture and needs of economy. In order to find out different opportunities in jobs and business through their education, the knowledge of concepts, principles, and theories in Business Economics is essential.**

Unit I – Cost of production and Revenue –

A) Concepts of costs: Money and Real cost, Opportunity cost, Social cost, Total, Average, and Marginal costs. Short run and long run cost curves.

B) Revenue - Meaning of Revenue – Total, Average, and Marginal Revenue. Average and Marginal Revenue Curves in Perfect Competition and Monopoly market.

C) Break Even Analysis.

Unit II - Product Pricing I –
A) Perfect competition: - Characteristics – Price and output determination of firm in short run and long run.

B) Monopoly: - Characteristics – Price determination – Concept and types of Price discrimination.

Unit III- Product Pricing II –
A) Monopolistic Competition – Characteristics – price and output determination of firm in short and long run.

B) Oligopoly – Characteristics.

Unit IV- Factor Pricing-
A) Rent- Ricardian theory and modern theory of rent.

B) **W**ages – Money and real wage – wage determination under imperfect market- Exploitation of labour.

C) Interest – Neo - Classical and Keynesian theory of interest.

D) Profit –Risk Bearing and Uncertainty theories of Profit.

REFERENCE BOOKS
Sem I & II   Paper I & II
1. Principles of Economics – Alfred Marshall

2. Economic Analysis –Boulding E.K.

3. A Textbook of Economics – A.W Stonier & D.C. Hague.

4. Risk, Uncertainty and Profit. – F.H.Knight.

5. Economic Theory of Monopolistic Competition – Chamberlin E.H.

6. Economic theory and Operations Analysis – Baumol W.L.

7. Managerial Economics – D.Gopalkrishna .

8. Managerial Economics – Dr. M.N.Shinde.

9. Managerial Economics – D.N. Dwivedi.

10. Fundamentals Of Economics – D.N.Elhance.

11. Managerial Economics – H.C. Peterson & Cpislewis.

12. Managerial Economics – J.C.Verma.

13. Principle of Economics – K.P.M.Sundaram & M.C. Vaish.

14. Modern Economic Theory - K.K.Dewett.

15. Introduction to Positive Economics – R.J. Lipsey.

16. Advanced Economic Theory-M.L. Jhingan.

17. Economics of Imperfect Competition – Mrs.Joan Robinson.

18. Business Economics – O.M.Agarwal & R.Narayan.

19. Advanced Economic Theory – P.N. Chopra.

20. Methods in Business Statistics – R.J.Shah.

21. Economics – Samuelson.

22. Business Administration and Management – S.C. Saksena.

23. Business Management – Sinha J.C. and Mugali V.N.

24. Statistical Methods – S.P.Gupta.

25. Theory of Price – G. J. Stigler.

26. Principles of Economics. – S.M.Israney and N.K.Sastry.

27. Mathematics for Economists – Taro Yamane.

28. Business Economics – S.K.Misra & V.K.Puri.

29. व्यावसायिक अर्थशास्त्र – डॉ. एम.एन.शिंदे

30. व्यावसायिक अर्थशास्त्र – प्रा.भोसले, प्रा.काटे

31. सांख्यिकीय साधने – ल.ग.बापट

B. Com. Part – I
PRINCIPLES OF BUSINESS MANAGEMENT
(Compulsory Paper)
Sem- II Paper –II

Objectives: **1) To acquaint the students with the basic principles and functions of business management.**

2) To make the students familiar with the professional management and the emerging horizons in the field of management

Unit-I : Motivating:

Concept and characteristics of motivation, Means of motivation: Positive and Negative, Financial and Non-financial, Theories of Motivation: **Prof. Abraham Maslow's need hierarchy theory, Fredrick Herzberg's Two-Factor Theory, Prof. Douglas McGregor's Theory 'X' and Theory 'Y'**

Unit-II : Leadership –

(A) **Concept of leadership, Functions of a leader, Traits in leadership; Leadership styles**

(B) Communication – **Concept and process of communication, Barriers in communication.**

Unit-III :Controlling - **Meaning of control, control process, Techniques of control.**

Unit-IV :Management of change –

(A) **Mintzberg's Managerial Roles, Qualities of a successful manager**

(B) Management of Change: **Concept, Need for change, process of planned change: unfreezing, changing and refreezing; Resistance to change, Emerging horizons of management in a changing environment.**

Books recommended

1. **Organisation and Management- Dr. C.B. Gupta**
2. **Business Organisation and Management –M.C.Shukla**
3. **Essentials of Management- Koontz and O' Donnell**
4. **Management: Stoner**
5. **Management- Peter Drucker**
6. **Principles and Practice of Management- L.M. Prasad**
7. **Human Behaviour at Work: Keith Daivs**
8. **Principles of Management- P.C. Tripathi and P.H.Reddy**
9. **Management- Principles and practice- Shriniwas & Chunawala**
10. **Principles of management: Terry,G.R.and Stephen Franklin**

B. Com. Part – I

SEMESTER – II

Financial Accounting Paper- II

Unit I : Single Entry - Conversion of Single Entry into Double Entry System :

(15 Periods)

Unit II : Consignment Account : Important terms and Accounting procedure in the books of consignor and consignee.   (15 Periods)

Unit III : Branch Accounts : Dependent Branch- preparation of Branch Account, Branch Trading and Profit and Loss Account - Stock and Debtors system

(15 Periods)

Unit IV : Computerized Accounting :   (15 Periods)

Introduction to Computerized Accounting. Accounting softwares- introduction to tally, preparation of following records on Tally (without inventory).

A) Vouchers : Meaning of voucher-preparation and maintenance of various types of vouchers by Trading concerns-types of vouchers.

i) Payment vouchers – Petty cash vouchers, cash payment vouchers, Bank (Cheque) payment vouchers.

ii) Receipt vouchers – cash receipt vouchers, Bank receipt vouchers.

iii) Credit Invoices – Purchase Invoice, sales invoice, Debit or credit notes.

iv) Journal vouchers or Accrual vouchers

B) Accounting from vouchers : Procedure or steps involved in the preparation of petty cash book, cash book, Bank book, Journal book, Preparation and Balancing of Ledger Accounts, Extraction of Trial Balance and Preparation of Trading and Profit and Loss Account and Balance sheet.   (15 Periods)

Suggested Readings :

1-Gupta R.L. and Radhaswamy M – 'Financial Accounting' Sultanchand and Sons, New Delhi.

2- Shukla M.C. Grewal T.S. and Gupta S.C. – 'Advanced Accounts' S.Chand and company, New Delhi.

7. Agarwala A.N. Agarwala K.N.- 'Higher Science of Accountancy' Kitab Mahal Allahabad.

8. Jain and Narang – 'Advanced Accountancy' Kalyani Publications, New Delhi.

9. S.N. Mheswari – 'Advanced Accountancy'

10. Compendium of statement and standard of Accounting. The institute of Chartered Accounts of India.

11. Rajan Chougule, Dhaval chougule –" Theory and practice of Computer Accounting" Modern Publication, Kolhapur