

Paper Code: COMBC2401

Paper: II

Credit: 3 Credits

Title of Paper: Business Communication - II

No. of lectures: 48

Objectives of the Course:

1. To understand the concept, & Drafting of Business Letters.
2. To know the various types of business Letters.
3. To understand the Drafting and writing of Reports.
4. To develop awareness regarding new trends in business communication.

Course outcomes:

This course will offer and understand the layout, essential qualities of business letters. The students can come to know various types of business letters and drafting of these letters. It will provide knowledge of various types of reports and how to write reports. It will develop the awareness about new technologies in business communication and how to operate it in the business communication.

Unit No.	Contents	Periods
1	Business Letters: 1.1 Meaning, Importance, Qualities or Essentials of Business Letters 1.2 Physical Appearance, and Layout of Business Letter	12
2	Types and Drafting of Business Letters: 2.1 Enquiry Letters 2.2 Replies to Enquiry Letters 2.3 Order Letters 2.4 Credit and Status Enquiries 2.5 Sales Letters 2.6 Complaint Letters 2.7 Collection Letters 2.8 Circular Letters	14
3	Report Writing: 3.1 Types of Reports & its Characteristics, 3.2 Essential requirements, Writing & Planning of reports, 3.3 Outline, issues for analysis, writing reports.	10
4	New Technologies used in Business Communication: 4.1 Email, Websites, Electronic Clearance System, Writing a Blog 4.2 Social Media Network: Twitter, Facebook, LinkedIn, YouTube, Cellular Phone, WhatsApp, VoiceMail, Short Messaging Services, Video Conferencing	12
	Total Periods	48

Recommended Books:

1. Asha Kaul (1999), "Business Communication", Prentice Hall of India, New Delhi.
2. Chaturvedi P. D. & Chaturvedi Mukesh (2012), "Managerial Communication", Pearson, Delhi.
3. Madhukar R. K. (2005), "Business Communication", Vikas Publishing House Pvt. Ltd., New Delhi.
4. Mamoria C. B. & Gankar S. V. (2008), "Personnel Management", Himalaya Publishing House, Mumbai.
5. Nawal Mallika (2012), "Business Communication", Cengage Learning, Delhi.
6. Rajendra Pal & Korlahalli (2007), "Essentials of Business Communication", Sultan Chand & Sons, New Delhi.
7. Sharma R. C. & Krishan Mohan, "Business Correspondence & Report Writing", Tata McGraw Hill Publishing Co. Ltd.
8. Sinha K. K. (2003), "Business Communication", Galgotia Publishing Company, New Delhi.
9. Sinha K. K. (2008), "Business Communication", Galgotia Publishing Company, New Delhi.

SYLLABUS FOR S. Y. B. Com. (w. e. from June, 2020)
Academic Year 2020-21

Class : S. Y. B. Com. (Semester- IV)

Title of Paper : CORPORATE ACCOUNTING – II

Paper Code : COMCA2402

Paper : PAPER - II

Credit : 04

No. of lectures: 48

❖ **Learning Objectives:**

- To know the concept of reconstruction and its procedure.
- To introduce about the meaning and procedure of amalgamation and absorption of companies.
- To make aware the students about the conceptual aspects of liquidation of companies.
- To introduce about the inventory and payroll accounting using Tally software.

❖ **Learning Outcome:**

The course will help the students to get knowledge about corporate accounting procedure such as reconstruction of companies, amalgamation and absorption of companies. It would also enable the students to know the procedure of liquidation or winding up of companies. This course will also help the students to make aware about the use of tally accounting software in companies for recording inventory as well as payroll accounting and generation of reports.

CONTENTS

Unit 1: Accounting for Reconstruction: (Numerical Problems)	(10)
1.1 Introduction, Meaning and Types of Reconstruction	
1.2 Meaning and Concept of Internal Reconstruction	
1.3 Accounting Entries: Alteration of Share Capital, Reduction of Share Capital, Reduction in Liabilities, Cancellation of Expenses, Losses etc.	
1.4 Preparation of Balance Sheet after Internal Reconstruction	
Unit 2: Accounting for Amalgamation and Absorption: (Numerical Problems)	(16)
2.1 Introduction & Meaning of Amalgamation and Absorption,	
2.2 Concept of Vendor and Purchasing Companies	
2.3 Purchase Consideration – Lump sum, Net Asset & Net Payment Meth	
2.4 Accounting Entries in the books of Vendor and Purchasing Companies	
2.5 Preparation of Balance Sheet after Amalgamation and Absorption (Simple problems excluding merger and acquisition)	

Unit 3: Company Liquidation Accounts: (Numerical Problems) (10)

3.1 Meaning and Introduction of Liquidation of Company

3.2 Modes of winding-up,

3.3 Preparation of Statement of Affairs and Deficiency Account.

Unit 4: Inventory and Payroll Accounting using Tally: (Basic Theory & Lab Practical) (12)

4.1 Inventory Accounting: Introduction & Features of Inventory Accounting,

Creation of Unit (Simple and Compound), Stock Group, Stock Items,

Vouchers entries including GST, Report: Stock Summary.

4.2 Payroll Accounting: Introduction, Features of Payroll, Creation of Payroll

units, Pay heads, Pay Slip, Pay Sheet, Payroll Reports, Statement of Payroll.

Recommended Books & Journals:

- Advanced Accounts: By M.C. Shukla & S.P. Grewal (S.Chand & Co. Ltd.)
- Advanced Accountancy: By S.P. Jain & K.N. Narang (Kalyani Publishers)
- Corporate Accounting: By Dr. S. N. Maheshwari & S.K. Maheshwari
- Accounting Standards – Institute of Chartered Accountants of India.
- The Chartered Accountant: Journal of the Institute of Chartered Accountants of India.
- The Accounting World: ICFAI Hyderabad
- Journal of Accounting & Finance: Accounting Research Association of Jaipur.

Academic Year 2020-2021
Subject: Economics
Class: S.Y.B.COM Year : II (Semester-IV)
Title of Paper : Macro Economics- II
Paper Code: COMBE2403 Credit: 03 Lectures: 48

Objectives:

1. To acquaint students with the basic concepts of Macro Economics.
2. To help students understand the behaviour of the economy as a whole.
3. To equip students with the tools for analysing the relationship among broad aggregates.

Outcomes

1. Students would be able to understand the functioning and interlink ages amongst macro-economic variables.
2. The course will equip the students with the tools to understand the behaviour of the economy.
3. The students would be able to they would be able to apply economic reasoning to problems of the economy.

Unit 1	Value of Money	14
	A) Meaning and Concept of Value of Money	
	B) Fisher's Quantity Theory of Money	
	C) Cash Balance Approach	
Unit 2	Inflation and Deflation	12
	A) Meaning and Types of Inflation	
	B) Causes and Effects of Inflation	
	C) Deflation- Meaning Causes and Effects	
Unit 3	Trade Cycles	8
	A) Meaning and Features of Trade Cycles	
	B) Phases of Trade Cycles	
	C) Policy and Control of Trade Cycles-	
Unit 4	Public Finance	14
	A) Meaning, Nature and Scope of Public Finance	
	B) Public Revenue and Expenditure	
	C) Types of Taxation	
	D) Principles and Effects of Taxation	

Reference Books:

3. Macro Economics, H L Ahuja, S Chand Publications
4. Sthul Arthashastra (Marathi), Ram Deshmukh, Vidya Prakashan

Class: S.Y. B.Com. (Semester – IV)

Paper Code: COMBM2404

Paper: II

Credit: 3 Credits

Title of Paper: Business Management-II

No. of lectures: 48

Objectives of the Course:

1. To adopt the right leadership style based on the exigencies of the situation.
2. To provide an understanding about recent trends in business management.
3. To enhance the knowledge and skills of students with changing business environment.

Course outcome:

The course will help the students to adopt the right leadership style based on the exigencies of the situation. This will provide an understanding about recent trends in business management. This will also help to enhance the knowledge and skills of students with changing business environment.

Unit No.	Contents	Periods
1	Unit –I Motivation 1.1 Motivation 1.1.1 Motivation- Meaning, Importance 1.1.2 Theories of motivation, Maslow’s Need Hierarchy Theory, Herzberg’s Two factors Theory, Douglas Mc Gregor’s Theory of X & Y & Ouchi’ Theory Z.	12
2	Unit –II Leadership and Indian Management Thinkers 2.1 Leadership 2.1.1 Meaning, Importance, Qualities 2.1.2 Functions of a Leader, Leadership Styles for Effective Management 2.2 Indian management thinkers- Mahatma Gandhi, Dr. Babasaheb Ambedkar, Pandit Jawaharlal Neharu, Chatrapati Shivaji Maharaj	12
3	Unit –III Co-ordination and Control 3.1 Co-Ordination And Control 3.1.1 Co-Ordination- Meaning and Need, Techniques of establishing Co-ordination, difficulties in establishing co-ordination 3.1.2 Control- Need, Steps in the Process of Control	12
4	Unit-IV RECENT TRENDS IN BUSINESS MANAGEMENT 4.1 Business Ethics- Introduction, Meaning, Definition, Needs, Scope, Code of conduct for Professional Management 4.2 Corporate Social Responsibility- Introduction, Meaning, Definition, CSR of Business in India- CSR committee, Activities. 4.3 Corporate Governance- Introduction, Historical background, Need and Importance 4.4 Disaster Management- Introduction, Meaning, Definition, Types, Importance 4.5 Management of Change- Introduction, Dimension of change, Planned change, Resistance to change 4.6 Schemes of Govt. 4.6.1 Make in India 4.6.2 Make in Maharashtra, 4.6.3 Startup India.	12
	Total Periods	48

Recommended Books:

1. Principles of Management - Koontz & O’Donnel
2. The Management Process - R S Davar
3. Essentials of Management - Koontz & O’ Donnel Tralel McGraw Hill Publishing House
4. Business Administration - Mritunjoy Banerjee
5. Principles & Practice - T N Chhabra, Dhanapat Rai & Co. of Management.
6. Management – LM .Prasad.
7. Super Highway: Bill Gates Foundation
8. Makers of Modern India - NBT Publishers
9. Indian Business leaders

Class : S.Y. B.Com. (Semester IV) Title of Paper: Elements of Company Law-II
Paper Code : COMCL2405 No of lectures: 48
Paper II
Credits : 3 Credits

A) Course Objectives:

1. An understanding of how companies are governed and respective roles of the Company Directors and Shareholders.
- 2 An understanding of the role of a shareholder, share register and the principles and procedures involved in share registration.
- 3 Understanding of the Listing requirements, the prospectus and knowledge of the practical procedures involved.

B) Course Outcomes:

This Course help to getting the knowledge the duties and responsibilities of Key Managerial Personnel, understanding the companies meeting procedures under company law, understanding the companies winding up.

Sr. No.	Contents	Lectures
Unit 1	E-Governance and E-Filing: 1.1 Introduction- Meaning and objectives of E-Governance 1.2 E-filing - Definition, Advantages, Procedure 1.3 DIN-Directors Identification Number	08
Unit 2	Management of Company: 2.1 Board of Directors: Definition, Powers, Role 2.2 Director: Meaning Types, Qualifications and Disqualifications, Powers, Duties, Remuneration of Directors 2.3 Managing Director- Meaning, features and Distinction between Director and Managing Director 2.4 Corporate Social Responsibility- Concept, Activities under CSR	14
Unit 3	Company Meetings: 3.1 Board Meeting – Meaning and Kinds 3.2 Conduct of Meetings - Formalities of valid meeting [Provisions regarding agenda, notice, quorum, proxies, voting, resolutions (procedure and kinds) minutes, filing of resolutions, Virtual Meeting 3.3 Meeting of Share Holders A. Annual General Meeting B. Extraordinary General Meeting 3.4 Provisions regarding convening, constitution, conducting of General Meetings (Section 101 to 114)	14
Unit 4	Revival and Re-habilitation of Sick Companies 4.1 Determination of sickness of company, application for revival and re-habilitation. (Section 253 to 269) 4.2 Compromises, Arrangements and Amalgamation: Concept and Purposes of Compromises, Arrangements, Amalgamation, Reconstruction 4.3 Winding –up: Meaning of winding-up, Compulsory winding-up, Members' voluntary winding-up, Creditors' voluntary winding-up	12
	Total Periods	48

Recommended Books

- 1) Bharat's – Companies Act, 2013 with comments, Edited by: Ravi Puliani, Advocate Mahesh Puliani, Bharat Law House Pvt. Ltd., New Delhi, 19th Edition, 2013.
- 2) Introduction to Company Law, Karn Gupta, Publication: LexisNexis, 2013, Gurgaon, Haryana, India.

- 3) The Companies Act, 2013. With notes to Legislative Clauses. 2014 Edition. Corporate Professionals – where excellence is Law, CCH – a Wolters Kluwer business. Wolters Kluwer (India) Pvt. Ltd., DLF – Cyber City, Gurgaon, Haryana (India)
- 4) Insights into the New Company Law – PrachiManekar LexisNexis, Gurgaon, Haryana, India, 2013.
- 5) Taxman's, Company Law Ready Reckoner, V.S. Datey, Printed at – Tan Prints (India) Pvt. Ltd. Jhajjar, Haryana, India., 13th September, 2013.
- 6) Analysis of Companies Act, 2013, Corporate Professionals – where excellence is Law., CCH – a Wolterskluwer business., Corporate Professionals India Pvt. Ltd., New Delhi, India., Published by – Wolters Kluwer (India) Pvt. Ltd., 2013.
- 7) Company Notices, Meetings and Resolutions R.Suryanarayanan Kamal Law House
- 8) Meetings and Resolutions A.M.Chakraborti, B.P.BhargavaTaxmann

SEMESTER – IV

PAPER - I

COMBS2401: Business Statistics-IV

The main objective of this course is to acquaint students with the basic concepts of concepts, techniques & applications of Statistical Methods and Operations Research

A) Learning Objectives:

1. Understand and masters the concepts, techniques & applications of Statistical Methods and Operations Research with real life situations.
2. To make students to understand the art of applying statistical techniques to solve some real life problems
3. To fit the appropriate time series model that can be used.
4. To gain knowledge of Statistical Computations using statistical software.

B) Learning Outcome:

Students should be able to:

1. Learn techniques & applications of Statistical Methods and Operations Research with real life situations.
2. Learn business situations with real life situations.
3. Learn the concept of time series.

1 Time Series:

Introduction, Definition, Components of Time Series, The Trend, Seasonal variation , Cyclical variation, Irregular variation, Methods of estimating Trends, Moving averages (with periods 3,4,5), Fitting of trend line and second degree curve, Exponential smoothing, Example and problems (14)

2 Simplex Method:

Definition of Linear programming problem , Canonical and standard form duality relation between primal and dual, example and problems on simplex method two iterations only, meaning of unbounded solution, basic feasible solution, alternate solution, degenerate solution (12)

3 Transportation Problem (T.P). / optimization (only minimization):

Introduction, balanced and unbalanced TP, Initial Basic Feasible Solution (IBFS) using NWCR, MMM, VAM, Optimal solution using MODI method. Example and problems.

(12)

4 Assignment Problem (A.P):

Introduction, concept minimization and maximization, Hungarian method example and problems (08)

Class: S.Y.B.COM Year – II (Semester-IV)

Title of Paper: Indian Banking System-II

Paper Code: Credit: 03 Lectures: 48

A) Learning Objectives:

- 1) To create the awareness among the students of Indian banking system.
- 2) To enable students to understand the reforms and other developments in the Indian Banking
- 3) To provide students insight into the functions and role of Reserve Bank of India.

B) Learning Outcome:

The main outcome of this course is to acquaint students with various new concepts of Banks and modern technology in banking.

- 1) There will be practical and practical examinations for the special subjects at S.Y.B.Com. and T.Y.B.Com. Levels.
- 2) A Student must offer the same Special Subject at T.Y.B.Com. which he has offered at S.Y.B.Com.
- 3) Every semester has three practicals and practical examination.

Topic- I Financial Inclusion in India

12

- 1.1 Financial Inclusion- Concept and Need.
- 1.2 Various Initiatives for financial inclusion.
- 1.3 Role of Financial Inclusion
- 1.4 Challenges and Opportunities of Financial Inclusion.

Topic-II Development Banks in India

14

- 2.1 Development Bank-Meaning and Objectives.
- 2.2 Structure of Development Banks in India.
- 2.3 Role of development Banks in India.
- 2.4 Progress and Limitations of Development Banks in India.

Topic-III Modern Banking Environment

10

- 3.1 Wholesale Banking and Retail Banking.
- 3.2 Virtual banking and E-banking.
- 3.3 Merchant banking and Universal banking.

Topic-IV Recent Trends in Indian Banking

12

- 4.1 Basel Norms –II and III
- 4.2 Bankruptcy Code
- 4.3 Modern Autonomous System-Monetary Policy Committee, Bank Board Bureau, Payment Regulatory Board.
- 4.4 Settlement System- NPCI, CCIL, NECS.

Recommended Books:

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 Banking: S.N. Maheshwar

Class: S. Y. B. Com. (Semester- IV)

Paper Code: COMCWA2406B

Paper: II Title of Paper: Cost and Works Accounting Special Paper-II

Credit: 3 Credits No. of lectures: 48

Objectives:

1. To Impart the Knowledge of Ascertainment of Material and Labour Cost Demonstrate how materials, labor and overhead costs are added to a product at each stage of the production cycle.
2. Describe materials control and material control procedures
3. Describe the special labor cost problems that exist and how accounting can help to solve them.

Learning Outcome:

1. Demonstrate how materials, labor and overhead costs are added to a product at each stage of the production cycle.
2. Describe materials control and material control procedures
3. Describe the special labor cost problems that exist and how accounting can help to solve them.

Unit No.	TOPIC	Periods
	Unit 1 Material Accounting	(16)
	1.1. Stores Location and Layout.	
	1.2 Types of Stores Organization.	
	1.3 Classification and Codification of Material.	
	1.4 Stores and Material Records Bin Card, & Store Ledger etc.	
	1.5 Issue of Material and Pricing Methods of Issue of Material:-	
	a. FIFO.	
	b. LIFO.	
	c. Simple Average Methods.	
	d. Weighted Average Methods.	
	1.7. Stock valuation, Use of computer in store Accounting.	
	Unit 2 Inventory Control	(08)
	2.1. Stock Taking, Periodic and Perpetual Method.	
	2.2. ABC Analysis.	
	2.3. Inventory Ratios.	
	Unit 3 Labour Cost, Remuneration and Incentives	(16)
	3.1. Records & Methods of Time Keeping and Time Booking study of new methods,	
	3.2. Methods of Remuneration-	
	❖ Time Rate System,	
	❖ Piece Rate system,	
	❖ Taylor's Differential Piece rate System.	
	3.3. Incentive Plan	
	❖ Halsay Premium Plan,	
	❖ Rowan Premium Plan.	
	❖ Group Bonus Schemes.	
	Unit 4 Overheads-	(08)
	4.1. Meaning and definition of overheads.	
	4.2. Classification of overheads	
	Total Periods	48

Recommended Books :

- 1.S.P. Lyengar - Cost Accounting Principles and Practice, Sultan Chand , & Sons Accounting Taxman's, New Delhi.
- 2.M.N. Arora - Cost Accounting Principles and Practice Vikas Publishing House Pvt.Ltd. New Delhi.
- 3.S.N. Maheshwari and S.N.Mittal- Cost Accounting, Theory and Problems, Mahavir book Depot, New Delhi
- 4.B.L. Lall and G.L. Sharma - Theory and Techniques of CostAccounting. Himalaya Publishing House, New Delhi.
- 5.V.K. Saxena and Vashista - Cost Accounting – Text book. Sultan Chand and Sons – New Delhi
- 6.V.K. Saxena and Vashista - Cost Audit and Management Audit.Sultan Chand and Sons – New Delhi
- 7.Jain and Narang - Cost Accounting Principles and Practice. Kalyani Publishers
- 8.N.K. Prasad - Principles and Practice of Cost Accounting Book Syndicate Pvt. Ltd.,Calcutta.
- 9.N.K. Prasad - Advanced Cost Accounting Syndicae Pvt Ltd., Calcutta.
- 10.R.K. Motwani - Practical Costing. Pointer Publisher,Jaipur
- 11.R.S.N. Pillai and V. Bhagavati - Cost Accounting.
- 12.Hornefgrain and Datar - Cost Accounting and Managerial Emphasis.
- 13.Cost Accounting - Bhatta HSM, Himalaya Publication
- 14.Cost Accounting - Prabhu Dev, Himalaya Publication
- 15Advanced Cost Accounting - Made Gowda, Himalaya Publication

Journals -

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

Website - icwajournal@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_actrpune@yahoo.co.in

S.Y. B.Com.
Marketing Management Special Paper II
Subject Name -: Marketing Management (Semester IV)
Optional Paper
Medium of Instruction: English/Marathi

Objectives of the Course:

1. To orient the students about recent trends in Marketing Management.
2. To create awareness about marketing of eco friendly products in the society through students
3. To acquaint the students with the use of E-Marketing in competitive environment.
4. To help the students to understand the influence of marketing planning and market information system.

Course outcome:

This course will orient the students for recent trends in marketing management. It will create awareness regarding eco friendly products in India. It will provide special knowledge of e-marketing in competitive environment. The students can understand about the retail marketing planning and market information system.

Medium of Instruction: English/Marathi

Unit No.	Sem-II	Periods
1	Marketing Environment and Market Segmentation 1.1 Meaning and Definitions, Factors affecting Marketing Decisions 1.2 Types of Marketing Environment. 1.3 Market Segmentation- Meaning, Definitions, Essentials of Effective Market Segmentation.	10
2	Green Marketing: 2.1 Meaning, Definition and Importance 2.2 Role of Marketing Manager in Green Marketing. 2.3 Marketing Mix of Green Marketing 2.4 Principles of success of green products 2.5 Case Studies	14
3	Marketing Planning, Marketing Information System, Marketing Research 3.1 Marketing Planning: Meaning, Scope, Importance, Essential steps in Marketing planning 3.2 Marketing Information System: Concept, Components and Importance of Marketing Information System 3.3 Marketing Research : Meaning, Definitions, Objectives and Scope of Marketing research, Types and Techniques of Marketing Research, Use of Marketing Research in Management, Areas of Marketing Research	12
4	E- Marketing 4.1 Meaning and Definitions and utility of E- Marketing 4.2 Advantages, Limitations and Challenges before E-Marketing 4.3 Online and Offline marketing 4.4 Present status of E-Marketing in India 4.5 Scope for E-Marketing in Indian scenario 4.6 Online Marketing Strategies	12
	Total Periods	48

Recommended Books:

1. Retailing and E-tailing – S. L. Gupta, Mittal & Nayyar
2. E-Commerce: Fundamentals and Applications – Henry Chan, Lee
3. Marketing Management, Indian context – global prespective – Ramaswami Namakumari
4. Marketing Management – Pankaj Madan & Hemraj Verma Amit Mittal
5. Marketing Management (Text and Cases) – Rajagopal
6. Marketing Concepts and cases – Michael J Etzel, Bruce J. Walker, Willam J Stanton Ajay Pandit
7. Introduction to e-commerce – Nidhi Dhawan
8. Electronic Commerce – Bharat Bhaskar