

**Class: T.Y. B.Com. (Semester – V)**

**Paper Code: COMBRF3501**

**Paper: I**

**Credit: 3 Credits**

**Title of Paper: Business Regulatory Framework**

**No. of lectures: 48**

**Objectives of the Course:**

1. To understand the concept, process and importance of mercantile laws.
2. To develop awareness regarding new amendments in mercantile laws.
3. To provide knowledge of various business-related laws.
4. To create awareness among the students about laws affecting trade and commerce.

**Course outcomes:**

1. This course will be helpful to understand the concept and process of business laws.
2. It will develop awareness regarding various amendments of business and mercantile laws.
3. It will provide special knowledge of various laws affecting of trade and commerce.

Unit No.	Topic	Lectures
1	<b>Law of Contract (Indian Contract Act, 1872)</b> <ul style="list-style-type: none"><li>• Definition Meaning of concepts “Contract and Agreement”</li><li>• Essential elements of Valid Contract</li><li>• Kinds of contract</li><li>• Offer and Acceptance</li><li>• Capacity of parties.</li><li>• Consideration.</li><li>• Consent and free consent.</li><li>• Legality of object and consideration.</li><li>• Void Agreements.</li><li>• Discharge of contract.</li><li>• Breach of contract and remedies (Including meaning of the term damages, kinds and rules for ascertaining damages)</li></ul>	20
2	<b>Law of Partnerships:</b> <b>2.1. Indian Partnership Act 1932:</b> Partnership; Definition and Characteristics, Types of Partners, Rights, Duties and Liabilities of Partners, Dissolution of Partnership firm. <b>2.2.Limited Liability Partnership Act 2008:</b> Limited Liability Partnership (LLP); Concept, Nature and Advantages, Difference between LLP and Partnership Firm, Difference between LLP and company, Partners and designated partners, Process of Incorporation of LLP, Conversion to LLP (Section 55), Winding-up and dissolution (Section 63 & 64)	04  05
3	<b>Sale of Goods(Sale of Goods Act,1930)</b> Contract of sale-Concept and Essentials of contract of sale. Sale and agreement to sale. Goods-Concept and kinds. Conditions and warranties. (Definition, Distinction, implied conditions and warranties)Transfer of title by non-owners. Rights of Unpaid Seller	14
4	<b>Law of Agency</b> Introduction, Agent and Agency, Kinds of Agencies, Creation of Agency, Principal and Agent, Termination of Agency	05

**Recommended Books:**

- 1) Business and Corporate Law :- Dr. Kaur Harpreet, Lexis Nexis (2013)
- 2) Laws for Business, Sulphey M.M.&Basheer, PHI Learning Pvt. Ltd., Delhi. (2013)
- 3) Business Laws :-Kuchhal M.C.&KuchhalVivek, Vikas Publishing House (2013)
- 4) Business and Commercial Laws:-Sen And Mitra
- 5) An Introduction to Mercantile Laws :-N.D.Kapoor
- 6) Business Laws :-N.M.Wechlekar
- 7) Company Law :-Avtar Singh
- 8) Business Law for Management :-Bulchandani K.R
- 9) Negotiable Instruments Act :-Khergamwala
- 10)Intellectual Property Law:-P.Narayan.
- 11)Cyber Laws :- Krishna Kumar
- 12)Consumer Protection Act In India :-Niraj Kumar
- 13)Consumer Grievance Redressal under CPA :-Deepa Sharma.
- 14)Business Law – DilipShinde, KiranNerkar, Shantnu Jog, AnantDeshmukh (Sai Jyoti Publication)

## Syllabus (With effect from June, 2021)

Academic Year 2021-22

**Class : T. Y. B. Com. (Semester- V)**

**Title of Paper : ADVANCED ACCOUNTING – I**

**Paper Code: COMAA3502**

**Credit : 03**

**No. of lectures: 48**

### ❖ Course Objectives:

- To introduce and to make aware the students about the application of different accounting standards.
- To know the procedure and different legal provisions regarding preparation of final accounts of banking companies.
- To create awareness about limitations of incomplete records.
- To understand the procedure of conversion of incomplete records (single entry system) into double entry system.
- To make aware the students about the conceptual aspects of Accounting by E-commerce Entities.

### ❖ Course Outcomes:

1. The course will help the students to get knowledge about the application of different accounting standards.
2. The course would also enable the students to know the procedure and different legal provisions regarding preparation of final accounts of banking companies.
3. It will help to create awareness among students about limitations of incomplete records.
4. It would also enable the students to understand the procedure of conversion of incomplete records (single entry system) into double entry system.
5. It will help the students to make aware about the conceptual aspects of Accounting by E-commerce Entities.

## CONTENTS

<b>Unit 1:</b>	<b>Accounting Standards &amp; Financial Reporting</b>	<b>(12)</b>
	1.1 Brief Review of Indian Accounting Standard. 1.2 Introduction to AS- 3, AS-7, AS-12, AS15 AS-17 to AS-25 1.3 Simple numerical examples of application nature of AS-3, AS-7, AS-12, AS-15, AS-19, AS-20. 1.4 Introduction to IFRS-Fair Value Accounting	

<b>Unit 2:</b>	<b>Final Accounts of Banking Companies</b>	<b>(16)</b>
	<p>2.1 Introduction of Banking Company</p> <p>2.2 Introduction to Core Banking System.</p> <p>2.3 Legal Provisions regarding Non-Performing Assets (NPA) - Reserve Fund - Acceptance, Endorsements &amp; Other Obligations - Bills for Collection – Rebate on Bills Discounted – Provision for Bad and Doubtful Debts</p> <p>2.4 Vertical form of Final Accounts as per Banking Regulation Act 1949.</p> <p>2.5 Simple Numerical Examples of Preparation of Profit &amp; Loss A/c and Balance Sheet in vertical form.</p>	
<b>Unit 3:</b>	<b>Accounting for Incomplete Records (Single Entry)</b>	<b>(10)</b>
	<p>3.1 Introduction – Features – Disadvantages of Single Entry</p> <p>3.2 Conversion of Single Entry into Double Entry</p> <p>3.3 Preparation of Opening Statement of Affairs - Total Debtor A/c - Total Creditor A/c – Bills Receivable A/c – Bills Payables A/c</p> <p>3.4 Analysis of Cash Book and Preparation of Final Accounts.</p> <p>3.5 Simple Numerical Examples on Preparation Final Accounts.</p>	
<b>Unit 4:</b>	<b>Accounting by E-commerce Entities</b>	<b>(10)</b>
	<p>4.1 Introduction, Elements of e-commerce transaction, Scope,</p> <p>4.2 Revenue Recognition, Membership &amp; Subscription, Merchandising Activities (excluding Auctions and shipping and handling activities),</p> <p>4.3 Multiple element Arrangements, Right of Returns, Consignment Arrangement, Warranties, Advertising Services,</p> <p>4.4 Revenue from Transactions involving exchange for non-cash consideration,</p> <p>4.5 Accounting for gift cards/coupons, Website/mobile application development cost, Rebates, discount, Gift vouchers, Loyalty and other sales incentives.</p>	

❖ **Recommended Books & Journals:**

- Accounting & Auditing Standards – Practice & Procedure: D. S. Rawat (Taxmann’s)
- Advanced Accounts: By M.C. Shukla & S.P. Grewal (S. Chand & Co. Ltd.)
- Advanced Accountancy: By S.P. Jain & K.N. Narang (Kalyani Publishers)
- 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

Academic Year 2021-2022

Subject: Economics

Class: T.Y.B.COM

Year: III (Semester-V)

Title of Paper: International Economics- I

Paper Code: COMIE3503

Credit: 03

Lectures: 48

**A) Learning Objectives :**

1. To study the theories of International Trade.
2. To highlight the trends and challenges faced by nations in a challenging global environment.
3. To enlighten international financial terms.
4. To analyze current issues related to international economics.

**B) Learning Outcome:**

1. **The main outcome of this course is to familiarize classical and modern theories of international trade.**
2. The main outcome of this course is to update student about international transactions or to elaborate the status of exchange market

Unit No.	Topic	Lectures
1	<b>Introduction</b>	12
	1.1 Meaning of International Economics.	
	1.2 Scope of International Economics.	
	1.3 Importance of International Economics	
2	<b>International Trade</b>	12
	2.1 Meaning of International Trade.	
	2.2 Difference Batavian Domestic Trade & International Trade.	
	2.3 Importance of International Trade.	
3	<b>Theories of International Trade</b>	12
	3.1 Theory of absolute cost advantage.	
	3.2 Theory of comparative cost advantage.	
	3.3 Heckscher-Ohlin theory	
4	<b>Terms of Trade</b>	12
	4.1 Concept of Terms of Trade A) Gross Barter Terms of Trade B) Net Barter Terms of Trade C) Income Terms of Trade and Trade Policy D) Single Factorial Terms of Trade E) Double Factorial Terms of Trade	
	4.2 Factors affecting on Terms of Trade	
	4.3 New Foreign Trade policy	

## Syllabus (With effect from June, 2021)

Academic Year 2021-22

Class : T. Y. B. Com. (Semester- V)

Title of Paper : AUDITING

Paper Code: COMA3504

Credit : 03

No. of lectures: 48

### ❖ Course Objectives:

- To introduce about meaning, nature and importance of auditing. Also, to know the procedure of Internal Control - Internal Check - Internal Audit.
- To introduce and make aware the students about Audit Process and to know the concept of vouching of Cash Book and the procedure of verification and valuation of Assets and Liabilities.
- To know about the role, responsibility, and rights of an auditor. Also, to understand the legal provisions of Appointment, Reappointment and Removal of an Auditor
- To understand the procedure and provisions of audit under income tax.
- To make aware the students about the recent trends in auditing like Green Audit and Human Resource Audit.

### ❖ Course Outcomes:

1. The course will help the students to get knowledge about the concept of auditing.
2. The course will help the students to get knowledge about the application of different Auditing and Assurance Standards.
3. The course would also enable the students to know the process of vouching, verification and valuation of various assets and liabilities.
4. It would also enable the students to understand the different provisions regarding role, responsibility, rights, appointment, reappointment, and removal of an auditor.
5. It will help the students to make aware about the conceptual aspects of Tax Audit.
6. The course will help the students to make them aware about the recent trends in auditing like Green Audit and Human Resource Audit.

## CONTENTS

<b>Unit 1:</b>	<b>Introduction to Auditing</b>	<b>(12)</b>
	1.1 Meaning and Definition of Auditing, 1.2 Nature-Objectives-Advantages of Auditing 1.3 Types of errors and frauds 1.4 Classes of Audit, Audit Programme, Audit Notebook, Working Papers, 1.5 Internal Control-Internal Check-Internal Audit	

<b>Unit 2:</b>	<b>Introduction to Audit Process</b>	<b>(12)</b>
	2.1 Test checking, Vouching of Cash Book 2.2 Verification and Valuation of Assets and Liabilities. 2.3 Types of Audit Report – Qualified and Clean Audit Report 2.4 Audit Certificate 2.5 Difference between Audit Report and Audit Certificate. 2.6 Auditing and Assurance Standards (AAS- 1,2,3,4,5,28,29)	
<b>Unit 3:</b>	<b>Introduction of Company Auditor</b>	<b>(08)</b>
	3.1 Qualification, 3.2 Disqualifications, 3.3 Appointment, Reappointment and Removal of an Auditor 3.4 Rights, Duties and liabilities of an auditor	
<b>Unit 4:</b>	<b>Introduction to Tax Audit</b>	<b>(08)</b>
	4.1 Meaning and Definition of Accountant, Tax Audit, 4.2 Provisions of Section 44AB, 4.3 Tax Audit Report – Form No. 3CA, 3CB, 3CD	
<b>Unit 5:</b>	<b>Recent Trends in Auditing</b>	<b>(08)</b>
	5.1 Green Audit – Meaning and Definitions, Provisions of Green Audit, Features – Need - Importance of Green Audit 5.2 Human Resource Audit - Meaning and Definitions, Provisions of HR Audit, Features – Need - Importance of HR Audit	

❖ **Recommended Books & Journals:**

- Accounting & Auditing Standards – Practice & Procedure: D. S. Rawat (Taxmann's)
- Practical Auditing - Spicer and Peglar
- Auditing Principles - Jagadish Prasad
- A Handbook of Practical Auditing - B.N. Tondon
- Auditing assurance standards - The Institute of Chartered Accountants of India
- Principles and Practice of Auditing - Dinkar Pagare, (Sultan Chand and Sons)
- Student Guide to Income Tax: Dr. Vinod Singhania
- Income Tax: Dr. Girish Ahuja & Dr. Ravi Gupta

**Class: T. Y. B. Com. (Semester- V)**  
**Paper Code: COMCWA3505B**

**Title of Paper: Cost and Works Accounting Paper: III**  
**Credit: 3 Credits No. of lectures: 48**

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**Learning Objectives -:**

1. To provide Knowledge about the concepts and principles application of Overheads
2. To understand the Activity based Costing, Concept of Job and Batch Costing and its application

**Learning Outcome:**

1. To identify the allocation and apportionment of overheads
2. To understand different methods of absorption of overheads.
3. To understand meaning of activity-based costing and its practical application.
4. To know the uses and application of Job and Batch Costing

<b>Unit No.</b>	<b>TOPIC</b>	<b>Periods</b>
<b>1</b>	<b>Accounting of Overheads (Part-I)</b>	<b>14</b>
	1.1 Collection and Allocation of overheads.	
	1.2 Apportionment and Re-apportionment of overheads	
<b>2</b>	<b>Accounting of Overheads (Part-II)</b>	<b>20</b>
	2.1 Absorption - Meaning, Methods of Overhead Absorption	
	2.2 Under and Over Absorption of overheads- Meaning, Reasons and Accounting treatment	
<b>3</b>	<b>Activity Based Costing</b>	<b>08</b>
	3.1 Definitions-Stages in Activity Based Costing	
	3.2 Purpose and Benefits of Activity Based Costing	
	3.3 Cost Drivers	
	3.4 Problems on Activity Based Costing [Simple Problems only]	
<b>4</b>	<b>Job Costing and Batch Costing</b>	<b>06</b>
	4.1 Job Costing- Meaning, Features, Advantages and Limitations	
	4.2 Batch Costing- Meaning, Features, Advantages and Limitations	
<b>Total Periods</b>		<b>48</b>

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**Areas of Practical Problems**

- Accounting & Control of Overhead. [Part I]  
Primary Distribution of Overheads, Repeated & Simultaneous equation methods only.
- Accounting & Control of Overhead. [Part II]  
Problems on Machine Hour Rate Only.



2. Ravi Kishor -: Advanced Cost Accounting and Cost Systems Taxman's Allied Service Pvt. Ltd., New Delhi.
3. S.P. Lyengar -: Cost Accounting Principles and Practice, Sultan Chand & Sons Accounting, Taxman's, New Delhi.
4. Ravi Kishor -: Students Guide to Cost Accounting Taxman's, New Delhi.
5. M.N. Arora -: Cost Accounting Principles and Practice Vikas Publishing House Pvt. Ltd., New Delhi
6. S.N. Maheshwari and S.N. Mittal -: Cost Accounting, Theory and Problems, Mahavir book Depot, New Delhi.
7. B.L. Lall and G.L. Sharma -: Theory and Techniques of Cost Accounting. Himalaya Publishing House, New Delhi.
8. V.K. Saxena and Vashista -: Cost Accounting – Text book. Sultan Chand and Sons, New Delhi
9. V.K. Saxena and Vashista -: Cost Audit and Management Audit. Sultan Chand and Sons, New Delhi
10. Jain and Narang -: Cost Accounting Principles and Practice. Kalyani Publishers
11. N.K. Prasad -: Principles and Practice of Cost Accounting Book Syndicate Pvt. Ltd., Calcutta.
12. N.K. Prasad -: Advanced Cost Accounting Syndicae Pvt Ltd., Calcutta.
13. R.K. Motwani -: Practical Costing. Pointer Publisher, Jaipur
14. R.S.N. Pillai and V. Bhagavati -: Cost Accounting.

**Class: T. Y. B. Com. (Semester- V)**

**Paper Code: COMCWA3506B**

**Title of Paper: Cost and Works Accounting Paper: IV**

**Credit: 3 Credits**

**No. of lectures: 48**

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**Learning Objectives:**

- 1) To impart knowledge regarding costing techniques.
- 2) To make familiar with Management Information system in Costing.

**Course Outcome:**

- 1) To know the applications of marginal costing in decision making.
- 2) To understand the concept of standard costing and analysis of variances.
- 3) To know the concept and types of budgets and concept of budgetary control.
- 4) To understand prospects of cost accounting standards.

<b>Unit No.</b>	<b>TOPIC</b>	<b>Periods</b>
<b>1</b>	<b>Marginal Costing:</b>	<b>18</b>
	1.1 Meaning and concepts- Fixed cost, Variable costs, Contribution, Profit-volume Ratio, Break-Even Point & Margin of Safety.	
	1.2 Cost-Profit-Volume Analysis- Assumptions and limitations of cost volume analysis	
	1.3 Application of Marginal Costing Technique: - Make or buy decision, Acceptance of export order & Limiting factors.	
<b>2</b>	<b>Budgetary Control:</b>	<b>12</b>
	2.1 Definition and Meaning of Budget & Budgetary control	
	2.2 Objectives of Budgetary control	
	2.3 Procedure of Budgetary control	
	2.4 Essentials of Budgetary control	
	2.5 Advantages and Limitations of Budgetary control	
	2.6 Types of Budgets.	
<b>3</b>	<b>Uniform costing and Inter-firm Comparison</b>	<b>08</b>
	3.1 Meaning and, objectives.	
	3.2 Advantages and disadvantages.	
<b>4</b>	<b>Introduction to management information system in Costing</b>	<b>10</b>
	4.1 Meaning, objectives and Advantages	
	4.2 Procedure of MIS	
	<b>Total Periods</b>	<b>48</b>

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**Note -:**

**Allocation of Marks**

- a) 50% For Theory.
- b) 50% For Practical Problems.

**Areas of Practical Problems:**

Marginal Costing [problems on P/V Ratio BEP, M/S Angle of incidence  
Budgetary Control- [Sales Budget, Cash Budget, Flexible budget.

## 1. Recommended Books:

1. Prof. Subhash Jagtap -: Practice in Advanced costing and Management Accounting. Nirali Prakashan, Pune

2 Ravi Kishor -: Advanced Cost Accounting and Cost Systems Taxman's Allied Service Pvt. Ltd., New Delhi.

3 S.P. Lyengar -: Cost Accounting Principles and Practice, Sultan Chand & Sons Accounting, Taxman's, New Delhi.

4 Ravi Kishor -: Students Guide to Cost Accounting Taxman's, New Delhi.

5 M.N. Arora -: Cost Accounting Principles and Practice Vikas Publishing House Pvt. Ltd., New Delhi

6 S.N. Maheshwari and S.N. Mittal -: Cost Accounting, Theory and Problems, Mahavir book Depot, New Delhi.

7 B.L. Lall and G.L. Sharma -: Theory and Techniques of Cost Accounting. Himalaya Publishing House, New Delhi.

8 V.K. Saxena and Vashista -: Cost Accounting – Text book. Sultan Chand and Sons, New Delhi

9 V.K. Saxena and Vashista -: Cost Audit and Management Audit. Sultan Chand and Sons, New Delhi

10 Jain and Narang -: Cost Accounting Principles and Practice. Kalyani Publishers

11 N.K. Prasad -: Principles and Practice of Cost Accounting Book Syndicate Pvt. Ltd., Calcutta.

12 N.K. Prasad -: Advanced Cost Accounting Syndicate Pvt Ltd., Calcutta.

13 R.K. Motwani -: Practical Costing. Pointer Publisher, Jaipur

14 R.S.N. Pillai and V. Bhagavati -: Cost Accounting.

**T.Y. B.Com.**  
**Marketing Management Special Paper III**  
**Subject Name :- Marketing Management (Semester V)**  
 Paper code-COMMM 3505A Optional Paper  
 Academic Year 2021-22  
**Medium of Instruction: English/Marathi**

**Learning Objectives:**

1. To understand about the marketing planning and sales forecasting
2. To develop awareness regarding Marketing Research
3. To provide knowledge of Target Marketing
4. To develop marketing control skills through advertising budget

**Learning outcome:**

This course will understand about the Marketing planning and sales forecasting. It will develop awareness regarding marketing research. It will provide special knowledge of Target Marketing. The students can understand about the marketing control skills through advertising budget

**Medium of Instruction: English/Marathi**

Unit No.	Semester-V	Periods
1	<b>1) Marketing Planning and Sales Forecasting</b> 1.1 Meaning, importance and types of Marketing Planning 1.2 Elements of Marketing Plan, process of preparing a Marketing Plan 1.3 Meaning of Sales forecast, Sales Budgets and Sales Quota 1.4 Sales Forecasting Methods, Forecasting Techniques	12
2	<b>2) Marketing Research</b> 2.1 Meaning, nature and scope of Marketing Research 2.2 Marketing Research process 2.3 Role of Marketing research in advertising 2.4 Types of Research 2.5 Methods of data collection 2.6 Types of Questionnaire	12
3	<b>3) Target Marketing</b> 3.1 Meaning, nature and Importance 3.2 Market Targeting 3.3 Selection of Target Segment 3.4 Targeting Strategies	10
4	<b>4) Marketing Control &amp; Advertising Budget in Marketing</b> 4.1 Meaning, Objectives of Marketing Control 4.2 Techniques of Marketing Control 4.3 Marketing Audit – meaning, characteristics, objectives, process of Marketing audit 4.4 Factors influencing budget, Common budgeting approach	14
	<b>Total Periods</b>	<b>48</b>

**Recommended Books:**

1. Marketing Management – Philip Kotler
2. International Marketing : A Comparative System Approach,– David Carson
3. Marketing Today: A Basic Approach- David J. Schwartz
4. The Marketing Edge: Making Strategies work – Thos V. Boroma
5. Value Based Marketing: Marketing Strategies for Corporate Growth and Shareholder value – Peter Doyle
6. Basic Marketing : A Managerial Approach – E. Jenome McCarthy
7. Marketing Channels: A Management View – Bert Rosebloom

**T.Y. B.Com.**  
**Marketing Management Special Paper IV**  
**Subject Name :- Marketing Management (Semester V)**  
 Paper code COMMM3506A (Optional Paper)  
 Academic Year 2021-22  
 Medium of Instruction: English/Marathi

**Learning Objectives:**

- To learn about the concept of Advertising.
- To know regarding advertising media
- To provide knowledge of various approaches in advertising
- To develop brand marketing skills through the application and exercise.

**Learning Outcome:** The course will help the students to get knowledge about advertising. It would also enable the students to know the advertising media. This course will also help the students to make aware about the various approaches in advertising and it will help to develop brand marketing skills.

**Medium of Instruction: English/Marathi**

Unit No.	Semester-V	Periods
1	<u><b>Advertising</b></u> <b>1) Fundamentals of Advertising</b> 1.1 Conceptual framework, Nature, scope and Functions of Advertising 1.2 Role of Advertising in Modern Business 1.3 Advertising- Objectives- Types, Benefits and Limitations 1.4 Ethics in Advertising	12
2	<b>2) Advertising Media</b> 2.1 Definitions – Classification and Characteristics of Different Media 2.2 Comparative Study of Advertising Media 2.3 Selection of Media- Factors Affecting Selection of Media 2.4 Media Mix – Geographical selective-Media Scheduling 2.5 E-Advertising	12
3	<u><b>Advertising II</b></u> <b>3) Appeals and Approaches in Advertisement</b> 3.1 Introduction- Different Appeals and their Significance 3.2 Advertising Message 3.3 Relation between Advertising Appeal and Buying Motive 3.4 Positive and Negative Emotional Approaches 3.5 Role of Advertising Council of India	12
4	<b>4) Brand Management</b> 4.1 Introduction of Branding 4.2 Brand identity 4.3 Advertising and Branding 4.4 Brand Extension 4.5 Identity Sources – symbols, logos, trademarks	12
<b>Total Periods</b>		<b>48</b>

**Recommended Books:**

1. Marketing Management – Philip Kotler
2. International Marketing : A Comparative System Approach,– David Carson
3. Marketing Today: A Basic Approach- David J. Schwartz
4. The Marketing Edge: Making Strategies work – Thos V. Boroma
5. Value Based Marketing: Marketing Strategies for Corporate Growth and Shareholder value – Peter Doyle
6. Basic Marketing : A Managerial Approach – E. Jenome McCarthy
7. Marketing Channels: A Management View – Bert Rosebloom

Paper Code : STAT-3505 D

Paper : V

Credit : 3 credits

Title of Paper : Business Statistics II

No. of lectures : 48

**A) Learning objectives:**

1. To distinguish between random and non-random experiments.
2. To find probabilities of events.
3. To apply standard distribution to different situations.
4. To compute probabilities of discrete bivariate random variable.

**B) Learning outcomes:**

Students should be able to:

1. Learn the concept of probability
2. Understand standard discrete distributions with real life situations.
3. Learn Bivariate discrete random variable and probability distribution.

**TOPICS/CONTENTS:**

**UNIT-1. Introduction to Probability (12 L)**

Definitions of Permutation, Combination, Sample Space, Event, different types of events, Probability of an event, Conditional Probability, Independence of two events, Partition of sample space. Bayes Theorem (statement only). Examples and problems.

**Unit 2 Uni-variate Discrete Probability Distribution (12 L)**

Definitions of random variable, discrete random variable, probability distribution of discrete random variable, Probability mass function (p.m.f.), Cumulative distribution function, mean, variance and standard deviation. Properties of distribution function. Examples and problems.

**Unit 3 Some Standard Discrete Probability Distributions (12 L)**

1. Bernoulli: p.m.f., mean and variance. (statement only)
  2. Binomial: p.m.f., mean, variance and additive property. (Statement only), real life situation.
  3. Poisson: p.m.f., mean, variance and additive property. (Statement only), real life situation.
- Examples and problems.

**Unit 4 Bi-variate Discrete Probability Distribution (12 L)**

Bivariate discrete random variable, Joint probability distribution of bivariate discrete random variable, marginal and conditional distribution and independence of two variables. Examples and problems.

**Books Recommended:**

1. Fundamentals of Mathematical Statistics: Gupta, Kapoor V.K.
2. Fundamentals of Statistics: S.C. Gupta
3. Business Statistics : Gupta Indra
4. Fundamentals of Statistics: D.N. Elhance
5. Statistical Methods: S.P.Gupta

Paper Code : STAT-3506 D

Paper : VI

Credit : 3 credits

Title of Paper: Business Statistics III

No. of lectures: 48

**A) Learning Objectives:**

1. To study different optimization techniques.
2. To study different charts.
3. To study simulation.
4. It provides a means of detecting error at inspection

**B) Learning Outcome:**

After successfully completing the course, a student should be able to demonstrate:

1. Understand the philosophy and basic concepts of quality improvement
2. Develop a report that describes the solving techniques, analyze the results and propose recommendations to the decision-making process.
3. Understand the mathematical tools that are needed to solve optimization problems.

**Unit 1 Game Theory:**

**(10 L)**

Meaning, two-person zero-sum game, pure and mix strategies, Pay off tables, saddle points, minimax and maximin principles, Dominance principles. Examples and problems.

**Unit 2 Statistical Decision Theory:**

**(16 L)**

Introduction, acts, states of nature, pay off, regret, Decision Making Under Risk, Expected Opportunity Loss (EOL) Criterion and Expected Monetary Value (EMV) Criterion. Decision Making Under Uncertainty, Maximin Criterion, Maximax, Minimax Regret Criterion, Laplace Criterion, Hurvitz Criterion, Examples and problems.

**Unit 3 Replacement Problem:**

**(6 L)**

Introduction, replacement of Item that deteriorates with time when value of money remains same during the period.

**Unit 4 Statistical Quality Control:**

**(16 L)**

Introduction, Chance and assignable Causes of variation, Uses of SQC, Control limits, specification limits, Tolerance limits Process and product control, Control charts for mean, range, P-Chart, C-Chart, Process, Capability study, Interpretation of capability index  $C_p$  and  $C_{pk}$

**Books Recommended:**

1. Operations Research : Harndy, Taha
2. Operations Research: Kantiswroop, Gupta
3. Business Mathematics : J. K. Sharma
4. Statistical Quality Control: Montgomery
5. Fundamentals of Mathematical Statistics: Gupta, Kapoor V.K.
6. Fundamentals of Statistics: S.C. Gupta

**Class : T.Y.B.Com. (Semester V) Paper Code: COMBF3506C**

**Spl. Paper: III Title of Paper: Banking Law and Practices in India-I (Spl\_3)**

**Credit: 4 No. of lectures: 48**

**A) Learning Objectives:**

1. To acquaint the students with Banking Law and Practice in relation to the Banking System in India.
2. To understand the legal aspects of Banking transactions and its implications as Banker and Customer.
3. To make the Students aware of the Banking Law and Practice in India.

**B) Learning Outcome:**

The main outcome of this course is acquainting students with various Banking Laws that Exist in the Banking sector.

**TOPICS/CONTENTS:**

<b>Chapter No.</b>	<b>Title of the Chapter</b>	<b>Lectures</b>
1.	<b>Banking Regulation Act, 1949</b> Provisions of The Banking Regulation Act, 1949, with reference to the following: Definition, Capital, Reserve Fund, Cash Reserve, Licensing, Branch Licensing, Management, Voluntary Amalgamation – Sec. 44A, Compulsory Amalgamation – Sec. 45, Profit and Loss Account and Balance Sheet – Sec. 10, 29 & 30, Powers of the Reserve Bank of India – Sec. 35 & 36, Liquidation – Sec. 45	14
2.	<b>Negotiable Instrument (Amendment) Act 2018</b> Cheque – Definition, Parties and Features Bills of Exchange : Definition, Parties and Feature Promissory Note: Definition, Parties and Features Negotiation Presentment Notice of Dishonour Noting and Protesting Amendment in Negotiable Instrument Act	14
3.	<b>Paying Banker</b> Precautions in Payment of Customers' Cheques Paying Banker's -Duties and Rights Statutory Protection to Paying Banker Return of cheques	10
4.	<b>Collecting Banker</b> Precautions in collecting Customer's Cheques Collecting Banker's - Duties and Rights Statutory Protection to Collecting Banker	10

**References:**

1. Practice of Law and Banking -: G.S. Gill
2. Banking Law and Practice -: P.N. Varshney
3. Banking Theory and Law Practice -: E. Gordon, K. Natarajan
4. Banking Law and Practice in India -: M.L. Tannan
5. Banking Law and Practice in India -: Maheshwari
6. Law and Practice of Banking -: Prof. Mugli
7. Banking Theory and Practice -: K.C. Shekar
8. Law and Practice of Banking -: B.M. Lall and Nigam
9. Banking Law & Practices Shri. Prakash Misal, Success Publication.



**T.Y. B.Com. III sem - V**  
**Subject Name :- Financial Markets in India (Spl-4)**  
**Course Code :- COMBF3507C**

**Objectives :-**

1. To acquaint the students with Financial Markets and its various segments.
2. To give the students an understanding of the operations and developments in financial markets In India.
3. To enable them to gain an insight into the functioning and role of financial institutions in the Indian Economy.

**Course Outcomes:**

1. Learners will be able to explain functions of money and measurement of money supply.
2. Learners will understand the banking system and its functioning in India.
3. Learners will understand the nature of banking business and business practices.
4. Learners will understand the important recent trends in Foreign Exchange Market.

**SEM -V**

Unit No.	Topic	Lectures
1	<b>Indian Financial System :</b> 1.1 Structure of Indian Financial System 1.2 Financial Instruments 1.3 Indicators of Financial Development 1.4 Role of Financial System in Economic Development	12
2	<b>Indian Money Market</b> 2.1 Meaning, Structure and Scope of Indian Money Market 2.2 Functions of Indian Money Market 2.3 Deficiencies of Indian Money Market. 2.4 Reforms in Indian Money Market after 1991	12
3	<b>Indian Capital Market</b> 3.1 Meaning, Structure and Scope of Indian Capital Market –Equities, Bonds, Commodities 3.2 Participants of Capital Market 3.3 Functions of Primary and Secondary Markets 3.4 Reforms in Indian Capital Market after 1991-	12
4	<b>Role of Banks in Foreign Exchange Market (FEM)</b> 4.1. Meaning, Scope, Segments, Participants in FEM 4.2 Types of Transactions in Foreign Exchange Market 4.3 Role of Banks in Foreign Exchange Market in India 4.4 Exchange Risk Management- Arbitrage and Hedging	12
		48

**Reference Books:**

1. Indian Financial System, H R Machiraju, Vikas Publishing, New Delhi
2. Financial Institutions and Markets, L M Bhole, Tata McGraw-Hill Education, New Delhi
3. Financial Sector Reforms in India, Radhika Pandey, Ila Patnaik, National Institute of Public Finance and Policy, 2019, New Delhi.
4. Indian Economy, Gaurav Dutta and Ashwini Mahajan, S Chand Publications, New Del

