

Tilak Maharashtra Vidyapeeth,
PuneB.Com. Regular/External Programme
Semester Pattern (CBCS) Syllabus - 2023-24
F.Y. B.Com. I Semester

Credit Score:

Core / Compulsory Subjects 4 credits per subject

Sr. No.	Course Code	Subject	Credits
1.	BCOM23-101	Financial Accounting	4
2.	BCOM23-102	Business Economics (Micro)	3
3.	BCOM23-103	Business Mathematics	3
4.	BCOM23-104	Study of Business Houses	3
5.	BCOM23-105	Functional English	3
6.	BCOM23-106	M.S. Office	2
7.	VAC-109	Gender Perspective	2

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Semester I

Subject Name: Financial Accounting

Subject Code: BCOM23-101

Marks: Internal 40 External 60

Credits: 4

Objectives:-

1. To know the basic concepts of Accounts.
2. To enable students to have command on Advanced Accounting Methods in business.
3. To know the details about Partnership Accounting.
4. To get the students acquainted with accounting treatments of Non – trading organizations.
5. To acquaint the students with the methods of preparation of final accounts.
6. To meet the growing requirements of the students of accountancy.

1 :- Introduction - Fundamentals of Accounting

Introduction to Accounting –

Classifications of Accounts

Accounting Principles, Conventions and Concepts Double entry system

Rules of debit s and credit Accounting Equation

Recording of Transactions – Journal, Ledger, Trial Balance

Final accounts of Non-Corporate entities -Capital and Revenue items,

Principles of preparing Trading and Profit and Loss Account, Balance sheet

Meaning, definitions, Scope and need of Accounting (rules of Accounts)

Branches of development of accounting.

Introduction of accounting standards

2 :- Piecemeal Distribution of partnership firm.

Surplus capital method.

Maximum loss method.

3: - Depreciation

Meaning, need.

Methods: - (annuity & sinking fund)

Journal Entry

Ledger.

4 :- Farm Accounting.

Introduction.

Books of Accounts to be maintained for farm accounting.

Preparation of Revenue Accounts & finding out profit or loss on various sections. Crop Accounts, Live Stock Accounts, Dairy Accounts, Poultry Accounts, Fishery Accounts.
Preparation of Balance Sheet.

5 :- Tally and Computerized Accounting.

Accounting in Computerized Environment

Introduction

Advantages of Computerized Accounting

Features of Computerized accounting system

Difference between manual accounting & computerized accounting

Accounting packages features.

Introduction of Tally 7.2, objective, use.

Semester I

Subject Name: Business Economics (Micro)

Subject Code: BCOM23-102

Marks: Internal 40 External 60

Credits: 3

Objectives:-

1. To impart the knowledge of basic business economics.
2. To know the theory of demand and supply.
3. To enable the students to know the various factors of production.

1) Introduction: -

Micro economics, Meaning , Importance & Limitations Difference between micro & macro economics

Basic problems of an economy.

Market Mechanism: - Functions & limitations.

2) Demand Analysis: -

Concept & meaning of demand.

Law of demand , changes in demand.

Elasticity of demand-concept, price , income , cross elasticity of demand, Determinants of elasticity of demand, measurement of price, income and cross elasticity of demand,

Total revenue, Average revenue, Marginal revenue.

3) The Production Function -

Introduction, Concept of Production

Law of variable proportion, Three phases of Law Law of Returns to scale & Three phases Economics of Large Scale Production,

Internal & external economies & diseconomies of Large scaleproduction.

4) Cost Concepts: - Introduction

Types of costs – Fixed, Variable, average, marginal and total cost, Short run cost & long run cost.

Opportunity cost. – application of opportunity cost A firm's Short run &

Long run average cost curve.

5) Market Structure: - Introduction – Definition, classification

Perfect competitive market,

Perfect competition –characteristics, conditions of equilibrium, equilibrium of firm & Industry short run & long run supply curve, Price & output determination.

Monopoly – characteristics, types, equilibrium of monopoly firm, price Discrimination, price & output determination – short run / Long run period.

Monopolistic competition – characteristics, price & output determination- Short run & Long run under Monopolistic competition

Meaning

Oligopoly – Features of oligopoly market

Duopoly – Meaning and Features of Duopoly market

6) Factor pricing: - Introduction, features of factor pricing

1. Marginal productivity & Theory of distribution
2. Rent – Ricardian & Modern Theory of rent ; Quasi rent.
3. Wages- Real & Money wages, collective bargaining & trade union
4. Introduction, Gross & Net Interest., Loanable Fund Theory
5. Profit – Meaning, Theories of profit – Risk & uncertainty theory, Dynamic Theory, Innovation Theory.

Semester I

Subject Name: Business Mathematics

Subject Code: BCOM23/103

Marks: Internal 40 External 60

Credits: 3

1. Arithmetic

Ratios and Proportions-

Ratio

Proportion

Percentage

Commission Discount

Brokerage

Simple and Compound interest including application of Annuity

Equated Monthly Installments (EMI)

Bill Discounting and Average Due Date

Mathematical reasoning – basic application

Arithmetic and Geometric Progressions –

Definitions of A.P. and G.P.,

Formulae for nth term and sum to nth terms of A.P. and G.P.,

Simple examples.

2. Profit & Loss

Cost Price, Selling Price,

Marked price,

Trade discount and Cash discount,

Commission,

Brokerage,

Simple examples

3. Matrices And Determinants –

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 up to third order,

Solution of system of linear equations by Cramer's Rule.

4. Shares and Dividends :

Concept of Shares,

Stock exchange

Face Value,
Market Value,
Dividend,
Equity Shares,
Preferential Shares,
Bonus Shares,
Examples.

5. Permutation and Combination

Introduction

Fundamental principles of counting

Fundamental principles of Multiplication

Fundamental principles of Multiplication

Permutation-formula, Examples

Combination – formula ,Examples.

Semester I

Subject Name: Study of Business Houses

Subject Code: BCOM23/104

Marks: Internal 40 External 60

Credits: 3

Contents:

- House of Tatas
- House of Birlas
- House of Ambanis
- House of Mafatlals
- House of Mahendras
- House of Bajaj
- House of WIPRO (Azim Premji)
- House of Infosys (Shri. Narayan Murthy)
- House of AMUL

Semester I

Subject Name: Functional English

Subject Code: BCOM23/105

Marks: Internal 40 External 60

Credits: 3

Objectives:-

1. To enhance the communication skills in English.
2. To acquaint the students with basic conversational and writing skills in English.
3. To develop the reading habit among the students.

1.- Reading Skills and Grammar: -

1. Introduction , Reading & Comprehension
2. Skimming the text for identifying the General Theme.
3. Scanning the text to locate specific details
4. Comprehension passages for practice

2. - Conversational Skills: - Introduction :-

1. Introduction
2. Introducing yourself and introducing others
3. Joining and Leaving a conversation
4. Requesting
5. Inviting, Accepting and Dealing Invitations.
6. Asking, Giving and Refusing permission.
7. Asking for Information.
8. Suggesting
9. Agreeing, Partly agreeing and disagreeing

3. - Writing Skills-

1. Agendas
2. Minutes
3. Reports
4. Letters.
5. Curriculum Vitae

4. - Grammar

Common Errors in English

1. Nouns
2. PronounsAdjectives
3. Verbs
4. Active & Passive Voice
5. Tenses
6. Auxiliaries & modals
7. Verbs followed by Prepositions
8. Adverbs
9. Prepositions & conjunctions.

Semester I

Subject Name: MS Office

Subject Code: BCOM23/106

Marks: Internal 50

Credits: 2

Microsoft Word

1. Word Processing Basics

An Introduction to Word processing and its advantages, The word screen introduction to Title bar, Menu Bar, Standard tool bar, Ruler, Scroll bar, How to use help?

2. Entering, Editing text and inserting picture in document

Creating a new document, character formatting keyboard shortcuts, moving and copying Text, find function, replace function, autocorrect, formatting text (using font command change font, size, color and style), document checking tools-

Use of spell and grammar check. Inserting picture from clipart, file, inserting auto-shapes and word art.

3. Managing Files

Opening an existing file, saving file (using save and save as), closing a file, quitting from Word, working with multiple files.

4. Paragraph Formatting

Paragraph dialog box-indentation, paragraph spacing, aligning text, controlling page breaks. Tabs-setting tabs with tabs dialog box, setting a tab with the ruler. Bulleted, numbered and multilevel lists, Borders and shading.

5. Tables

Creating tables using table menu-moving around the table, selecting parts of modifying tables- adding cells, rows and columns, deleting cells, rows and columns, moving cells, rows and columns, changing the size of tables (row height and column width). Formatting tables- text, splitting tables, merging and splitting cells, applying borders and shadings.

6. Printing Word Document

Different types of page views- normal. Online layout, outline, page layout, master document, print preview and full screen. Page set-up creating and positioning headers and footers, deleting and editing headers and footers. Page numbering – insertion and removing page numbering, footnotes and endnotes. Setting of margins.

Introduction to mail-merge, macros and graphs

Microsoft Excel

i. Introduction of Spreadsheet

Elements of Electronic Spread Sheet. Application/usage of Electronic spreadsheet. Elements of the screen, working with the full screen, difference between workbook and worksheet, entering text into cell. Moving around worksheet using keyboard, mouse, Edit- go and formula bar. Moving between worksheets- selecting cell with mouse.

ii. Creating and editing simple Spread Sheet

Entering and editing data, rules of arithmetic operations. Inputting and formatting the numbers, adjusting the column and row width, renaming a worksheet, moving, inserting, hiding and unhiding and deleting sheets. Copying and moving cells.

iii. Formatting worksheet

Use of format menu, formatting toolbar and auto format. Alignment and orientation fonts, font styles and sizes. Cell borders. Background colors and patterns.

iv. Managing workbook files

Use of save, save as, close, exit, open, find file and file new from file menu.

v. Cell referencing

Advantages of relative referencing, need for absolute, mix referencing, Naming cell Ranges, rules for names.

vi. Formulas and functions

Use of functions like sum (), max, median, average etc. more features of auto sum.

The function wizard, use of lookup function, if function and nested functions.

vii. Charts and Graphs

Creating embedded charts and chart sheets, use of series function, plotting non-adjacent cell ranges, formatting charts, adding extra text to chart.

Microsoft Power Point

viii. Making Small Presentations

Difference between presentation and document, Opening a Power point Presentation, Using Wizard for creating a presentation.

ix. Creating a Presentation, Selection of type of Slides, Importing text from word documents. Title, Text Creation, Font and Sizes. Bullets and indenting, Moving to Next Slide. Use Slidesorter, Title Sorter.

x. Formatting and Printing your Presentation

Use of Slide Manager, Change Background and Text colors. Making your own Slide format, adding of animation, Footnotes and Slide numbering. Slide Manipulation and Slide Show, Printing the Slides and Handouts.

Microsoft Access

xi. Introduction to DBMS and RDBMS

Introduction to relationships and types of relationship and types of relationship.
Purpose to use DBMS and RDBMS steps used to design it.

xii. Introduction to Access

Starting access, opening existing database, why store data? You can use table to store data, why use multiple tables.

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Programme
Semester Pattern (CBCS) Syllabus - 2023-24
F.Y. B.Com. II Semester**

Credit Score:

1) Core / Compulsory Subjects 4 credits per subject

Sr. No.	Course Code	Subject	Credits
1.	BCOM23-201	Advanced Financial Accounting	4
2.	BCOM23-202	Business Economics (Macro)	3
3.	BCOM23-203	Organizational Development	3
4.	BCOM23-204	Tally	3
5.	BCOM23-205	Introduction to E-commerce	3
6.	BCOM23-206	Book Review	2
7.	VAC-211	Moral Values	2

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Semester II

Subject Name:- Advanced Financial Accounting

Subject Code: BCOM23-201

Marks: Internal 40 External 60

Credits: 4

UNIT I - Branch Accounts

- Types of Branches, Independent branch-Reconciliation and Adjustments entries, Incorporation of Trial balance.
Foreign branch - Principles for conversion, Conversion of Trial balance

UNIT II - Royalty Accounts

Royalty, Minimum rent, Short working, Recoupment of Short working, Laps of Short working. Journal Entries and Ledger Accounts in the books of Landlord and Lessee

UNIT III - Final Accounts of Co-operative Societies

Credit Co-operative Society, Format- (Form N), Allocation of profit as per Maharashtra Co-operative Society Act, preparation of Final Accounts

UNIT IV - Lease Accounting

Concept of lease, Types of Lease, Advantages and Disadvantages of lease, Accounting treatment for financial lease and operating lease

UNIT V - Recent Trends in Accounting (Only Theory)

Government Accounting, Carbon Credit Accounting.

Subject Name:- Business Economics (Macro)

Subject Code: BCOM23-202

Marks: Internal 40 External 60

Credits: 3

Objectives: - To impart the knowledge of

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- 1) Macro economics
- 2) Inflation and deflation
- 3) Output of employment

1. Basic Concepts of Macro Economics- Introduction, Meaning, nature, scope, significance & limitations of Macro Economics.

Money- Definition & functions of money, & Meaning

Demand for money

Classical and Keynesian Approach

Supply of money – Role of Central Bank

Reserve Bank of India's New Money Measures

Role of Commercial Banks. (Credit Creation)

-Value of money – Quantity Theory of Money, Cash Balance Approach, Milton Friedman's Approach, James Tobin's Portfolio

2. Inflation & Deflation

Inflation – meaning, causes & Effects

Demand – pull & cost, push inflation, consequences of inflation

Inflationary gap – Definition, Causes & effects

Deflation – Meaning & causesConsequences of deflation.

3. Output & Employment Theories.

Say's Law of Market

Keynesian theory of employment & Income

4. Trade Cycle - Meaning, Features & phases of trade cycle

Policy for Trade cycle – Monetary & Fiscal Measures

5. National Income – Definition Meaning,

Concept of National Income – Gross National product (GNP)

Net National product (NNP) National Income at factor cost personal Income, Disposable Income

Measurement of National Income - Methods

Circular flow of Income

Difficulties in Measurement of National Income

6. Public Finance – Meaning, nature & scope – Public Revenue, Public Expenditure, Public Debt, Deficit Financing Budget Concept &

Types

7. Consumption Function

Meaning

Propensity to consume

Propensity to save

Keyne's Law of Consumption

Determinants of Consumption function

Subject Name:- Organizational Development

Subject Code: BCOM23-203

Marks: Internal 40 External 60

Credits: 3

Objective:

By the end of the course student will be able to understand & Study the Organization in terms of types, Characteristics, Needs, Motives, Organization behaviour, Organization Communication, Organization development and Individual behaviour in organization. and to analyze the factors effecting organizational effectiveness and distinguish between functional and non functional organization.

Theory

1. Introduction to organizations Concept and Characteristics of organizations, Organizational Behavior - Context and concept - levels of organizations - formal and informal organizations, Theories of organizations Nature of organizational theory - classical theories - features of Bureaucracy - administrative theory and Scientific management - Neo-classical theories – the human relations movement - modern theory.

2. Systems approach to study organization needs and motives –

Attitude, values and ethical

behavior - alienation and work - work motivation - communication and interpersonal behavior - organization communication - leadership behaviour - decision making, problem solving techniques - organizational climate - change proneness and resistance to change, Organizational change, Organizational structure - Process in organizing - Dimension of Motivation Climate.

3. Departmentation - Span of Management - Delegation of authority - Centralization and decentralization - line and staff organization - functional organization - divisionalisation – Project organization - Matrix organization - free form organization - top management structure.

4. Individual behaviour in organization. Fundamentals of Human relations and organizational behaviour, Groups and teams - Organisational culture and performance. Dynamics of Organization behaviour - leadership conflict situations and inter group behavior- Organisational Development - Factors effecting organization effectiveness. Creativity, leadership, motivation and organization development.

Subject Name:- Tally

Subject Code: BCOM23-204

Marks: Internal 40 External 60

Credits: 3

Objective : Tally course syllabus is framed by Tally certified experts which will help you to understand how to perform Accounting, Inventory and Basic Taxation (GST, TDS) from the basic to advanced level. This tally erp syllabus makes you expert in Accounting and Finance domain from the scratch.

1. BASIC OF ACCOUNTING

Introduction, Types of Accounts, Accounting Principles or concepts, Mode of Accounting, Rules of Accounting, Double-entry system of bookkeeping

2. FUNDAMENTALS OF TALLY.ERP 9

Company Features, Configuration, Getting functions with Tally.ERP9, Creation / setting up of Company in Tally.ERP9

3. ACCOUNTING MASTERS IN TALLY.ERP 9

Chart of Groups, Groups, Multiple Groups, Ledgers, Multiple Ledgers

4. INVENTORY MASTERS IN TALLY.ERP9

Stock Groups, Multiple Stock Groups, Stock Categories, Multiple Stock Categories, Units of Measure, Stock Items

5. VOUCHERS ENTRIES IN TALLY.ERP9

Introduction, Types of Vouchers, Chart of Vouchers, Accounting Vouchers, Inventory Vouchers, Invoicing

6. ADVANCE ACCOUNTING IN TALLY.ERP9

Bill-wise details, Cost centers and Cost Categories, Multiple currencies, Interest calculations, Bank Reconciliation

7. ADVANCE INVENTORY IN TALLY.ERP9

Order Processing, Recorder Levels, Batch-wise details, Bill of Materials
Batch-Wise Details, Different Actual and Billed Quantities, Price Lists, Zero-Valued Entries, Additional cost details, POS

8. TAXES IN TALLY.ERP9

TDS, TDS Reports

Subject Name:- Introduction to E-COMMERCE

Subject Code: BCOM23-205

Marks: Internal 100

Credits: 3

1. Basic web commerce concepts, electronic commerce modes: overview, EDI, electronic commerce with www-internet, commerce net advocacy.
2. Approach to safe E-commerce:-secure transport protocol and transaction, SEPP, SET, certificate for authentication, security on web server and enterprise network.
3. Electronic cash and Electronic payment scheme: Internet monetary payment and security requirements; Payment & purchase order process, Online Electronic cash.
4. Internet/Intranet Security issues and solutions: Needs for computer security, security strategies, Encryption. MasterCard/visa secures Electronic Transaction: Introduction requirements and concepts, payment processing.
5. Internet & web site Establishment: Internet Resources for commerce: introduction, Web server Technologies, internet tools Relevant to commerce, internet applications for commerce.
6. Law related to IT ACT, Mobile and wireless computing fundamentals.

Subject Name:- Book Review

Subject Code: BCOM23-206

Marks: Internal 50

Credits: 2

The Book related to Management Studies

Subject Name:- Moral Values

Subject Code: VAC 211

Marks: Internal 50

Credits: 2