

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 betweenworksheets- 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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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

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S.Y. B.Com. III Semester
Credit Score:

Sr. No.	Course Code	Subject	Credits
1	BCOM23-301	Corporate Accounting	4
2	BCOM23-302	Managerial Economics	3
3	BCOM23-303	Business Environment,	3
4	BCOM23-304	Business Management	3
5	BCOM23-305	Business Communication	3
6	BCOM23-306	Environmental Studies	4
			20

Semester III

Subject Name:- Corporate Accounting

Subject Code: BCOM23-301

Marks: Internal 40 External 60 **Credits: 4**

Objectives: -

1. To know the basic concepts of corporate accounting.
2. To develop awareness about corporate accounting practices.
3. To enable the students with the provision of companies Act related to Holding Company.& Liquidation of company

Chapter1:- Issue of shares

Types of shares

Issue of equity shares (at par, at premium, at discount)

Forfeiture of shares, Reissue of forfeited shares

Chapter 2: Profit Prior To Incorporation

Introduction

Accounting treatment profit or loss prior to incorporation.

Sales ratio, Time ratio & Variable ratio

Chapter 3: Accounting Standards:

Familiarity to AS1; AS2 ; AS4; AS5;

Chapter 4: Holding Company:

Introduction: Definition of Holding Companies and subsidiary companies – Principles of consolidation – consolidation of balance sheet with one subsidiary company – Goodwill or capital reserve – Minority interest – capital or revenue profits / losses – inter company

Chapter 5: Liquidation of Joint Stock Company:-

Concept of Liquidation

Modes of Winding up

Procedure of Winding up

Subject Name:- Managerial Economics

Subject Code: BCOM23-302

Marks: Internal 40 External 60

Credits: 3

CHAPTER I - Introduction to Economics

Introduction, Micro & Macro Economics, Static & Dynamic Analysis, Nature of static's, Economic Dynamics

CHAPTER II - Demand Analysis

Introduction, Demand, Factors influencing Demand, Types of Demand, Law of Demand, Variations & Changes in Demand, Expansions & Contraction of Demand, Increase & Decrease in Demand, Elasticity of Demand, Price Elasticity of Demand, Types of Price elasticity, Kinds of Elasticity of Demand, Factors Determining the Price Elasticity of Demand

CHAPTER II - Cost Benefit Analysis

Introduction, Meaning of Cost Benefit Analysis, Difficulties in estimating cost, Steps in Cost Benefit Analysis, Advantages & Disadvantages of Cost Benefit Analysis, Justification for Cost Benefit Analysis

CHAPTER IV - Theory of Production

Production is Creation Or Addition of Value, Production Function, The Laws of Production, The Law of variable proportions, The Law can be explained with the help of hypothetical production schedule, Returns to Scale, Three phases of Returns to Scale

CHAPTER V - Product Pricing

The Essentials of a Market are-, Classification of Markets, Classification on the basis of time period involved, Classification on the basis of degree of competition, Pricing under Pure Competition, Revenue Concepts, Equilibrium of the firm & industry, Equilibrium of the firm & industry under Perfect Competition, Long Run equilibrium, Price output under Monopoly, The Equilibrium of the Monopolist, Short Run Equilibrium and Long Run Equilibrium

CHAPTER VI- Types of Business Organization – I

Introduction, Characteristics of Business, How Businesses are organized, Criteria to decide the type of organization, Sole Proprietorship, Partnership, Joint Stock Company

Subject Name:- Business Environment

Subject Code: BCOM23-303

Marks: Internal 40 External 60

Credits: 3

Objective:

At the end of the course, the student will be able to; understand the concept of business environment. Define Internal and External elements affecting business environment. Explain the economic trends and its effect on Government policies. Critically examine the recent developments in economic and business policies of the Government. Evaluate and judge the best business policies in Indian business environment. Develop the new ideas for creating good business environment.

Chapter-I: Overview of Business Environment:

Business Environment – Meaning – Characteristics – Scope -Macro and Micro Dimensions of Business Environment - Environmental Analysis.

Chapter-II: Economic Environment:

Economic Environment – Nature of the Economy – Structure of Economy – Economic Policies & Planning the Economic Condition – NITI Ayog – National Development Council – Five Year Plans.

Chapter-III: Economic Policies:

Economic Reforms and New Economic Policy – New Industrial Policy – Competition Law – Fiscal Policy – Objectives and Limitations – Monetary Policy and RBI

Chapter-IV: Social, Political and Legal Environment:

Concept of Social Responsibility of Business towards Stakeholders - Demonetisation, GST and their Impact - Political Stability - Legal Changes.

Chapter-V: Global Environment :

Globalization – Meaning – Role of WTO – WTO Functions - IBRD- Trade Blocks, BRICS, SAARC, ASEAN in Globalisation.

Subject Name:- Business Management

Subject Code: BCOM23-304

Marks: Internal 40 External 60

Credits: 3

Objectives:-

1. To introduce the concept of management to the students.
2. To acquaint the students with modern management practices.
3. To develop leadership skills ,communication skills.

1. Concepts of Management.

Definitions as art or science, profession, scope of Management, functions of Management ,Managerial skills; Traditional & Professional . in India.

2. Evaluation of Management Thoughts :-

- F.W.Taylor- scientific Management.
- Henry Fayol – administrative Management
- Elton Mayo - experiment
- Chester Barnard – theory
- Peter Drucker – thoughts

3. Functions of Management.

1. Planning – Meaning, Importance, process, advantages & limitations
2. Content of planning:
 - a. Forecasting – meaning, need, techniques
 - b. Decision Making – Meaning, Importance, Factors affecting decision making.
 - c. Time management.
 - d. Organizing & Staffing

4. Organization structure.

Meaning, purpose, types of organization, delegation of Authority, span of control.

5. Direction.

Definition, Meaning, Importance, Nature & principles of direction, components of direction & techniques.

6. Motivation: Meaning, Importance & theories

1. Maslow's Need theory of Hierarchy
2. Herzberg's two factors Theory
3. Mc Gregors Theory X & Theory Y
4. Financial & Non- Financial Incentives
5. Moral

7. Leadership: Meaning, Importance, qualities of leaders, theories of leadership- Trait, Situational, composite, Theory Leadership Style - Autocratic, Participative, Free rain.

Subject Name:- Business Communication

Subject Code: BCOM23-305

Objectives:-

1. To develop communication skills in the students.
2. To acquaint the students with various types of business letters so as to improve business correspondence.
3. To develop the art of Report writing.

Chapter -I - Business Communication

- i. Communication - Definition, Meaning & Importance
- ii. Business communication - Definition, Meaning & Importance
- iii. Elements of communication process
- iv. Types of communication
- v. Principles of effective communication
- vi. Barriers to effective communication.

Chapter -II - Methods of Communication

1. Nature and scope of business communication & it's importance
2. Methods of communication: - Verbal, Non- verbal, Use of audio visual and electronic media for business communication.
3. Types of communication in corporate organisation: - Upward, Downward & Horizontal communication.

Chapter - III- Interpersonal skills and Body Language

1. Body language- Concept & importance, Definition
2. Use of body language to improve communication.
3. Interpersonal skills – concept, use of effective interpersonal skills to get desired results in corporate sector, Elements of Good Listening, Barriers in Listening

Chapter - IV - Business correspondence

1. Business letters (correspondence) – Meaning & Importance, structure and layout of a business letters, forms of layout Essential qualities of a good business letter.
2. Types of Business Letters.- Letters of Enquiry and replies to them, Order letters & their fulfillment, trade reference and status Enquiry, Complaints and their adjustment, collection letters, sales letters & circular letters.
3. Application letter for Employment, Appointment letter, Termination letter

Chapter - V - Reports Writing

1. Report writing – Meaning and Importance
2. Types of Reports, Structure of reports.
3. Drafting of Reports- Definition, purpose and scope – determining the audience – Collection of data, organizing the material analysis and interpretation of data presentation of data, Writing of Reports and it's

submission.

4. Study of specimen Reports.

Chapter – VI - Business communication and Information Technology

1. Computer application in business communication – Use of E-mail, Fax and Internet.
Website, Telex and Electronics Clearance System

Subject Name:- Environmental Studies

Subject Code: BCOM23-306

Marks: Internal 40 External 60 Credits: 4

1. Environmental Studies : Multidisciplinary Nature
2. Natural Resources
3. Ecosystems
4. Biodiversity and its conservation
5. Environmental Pollution
6. Social Issues and the Environment
7. Human Population & Environment
8. Bibliography

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S.Y. B.Com. IV Semester

Credit Score:

Sr. No.	Course Code	Subject	Credits
1	BCOM23-401	Advanced Corporate Accounting	4
2	BCOM23-402	Business Regulatory Framework,	3
3	BCOM23-403	Indian & Global Economics,	3
4		Costing:	
	BCOM23-404C	Introduction to Costing	4
	BCOM23-405C	Methods of Costing	4
		Entrepreneurship:	
	BCOM23-404E	Entrepreneurship Awareness	4
	BCOM23-405E	Business Plan Development	4
		Banking:	
	BCOM23-404B	Fundamentals of Banking	4
	BCOM23-405B	Indian Banking Environment Trends & Policies	4
		Marketing	
	BCOM23-404M	Marketing Management	4
BCOM23-405M	Marketing Strategies	4	
5	BCOM23-406	Soft Skill	2
			20

Semester-IV

Subject Name:- Advanced Corporate Accounting

Subject Code: BCOM23-401

Marks: Internal 40 External 60

Credits: 4

OBJECTIVES

To provide the students with an understanding of accounting procedure for corporate restructuring.

To make the students understand the applications of Accounting Transactions in Corporate Sector.

OUTCOME:

The students will be able to understand the procedures of corporate restructuring and to prepare the various accounting statements

CHAPTER I: Internal Reconstruction

Meaning - Alteration of share capital – Accounting Procedures.

CHAPTER II: Amalgamation, Absorption & External Reconstruction

Meaning- Amalgamation in the nature of Merger, Purchase - External Reconstruction – Applicability of AS 14- Calculation of Purchase consideration (all methods) – Journal Entries in the books of Transferor and Transferee Companies, Revised Balance Sheet (excluding inter - company holdings)

CHAPTER III: Liquidation

Meaning – Preparation of Liquidator's Final Statement of Accounts – Calculation of Liquidator Remuneration.

CHAPTER IV: Consolidation

Holding Company –Subsidiary company - Meaning – Preparation of Consolidated Final Statement of Accounts.

CHAPTER V: Accounting For Banking Companies

Bank accounts - Concept of Non-Performing Assets (NPA)-Preparation of Profit and Loss Account - Asset classification - Preparation of Balance Sheet.

Subject Name:- Business Regulatory Framework

Subject Code: BCOM23-402

Marks: Internal 40 External 60

Credits: 3

Objectives -

1. To develop the understanding of business laws in students.
2. To enable them do learn various provisions of law and its implementation.

Chapter-1 - Contract Act (1872)

- a. Nature, classification of contract, offer & acceptance, parties to contract, Essentials of valid contract (free consent, Lawful object, consideration, Agreement declared to be void,)
- b. Kinds of contract- Contingent contract, quasi contract, performance of contract, void, avoidable contract.
- c. Discharge of contract, breach of contract & remedies for breach of contract.

Chapter-2- Sale of Goods Act (1930)

Formation of contract of sale, sale & agreement to sale & Essentials Goods & their classification & kinds
Conditions & warranties – Transfer by non - owners Transfer of property in goods
Sale by auction & Agreement to Sale

Chapter-3- Negotiable Instrument Act (1881)

Definition, features, presumptions of negotiable instruments, promissory notes, Bills of exchange & cheques. Distinction between them, Crossing of cheques Holder & holder in due course- privileges to holder in due course, Drawee in case of need, Negotiation, endorsement, Dishonor & discharge., Liabilities of parties to Negotiable Instrument.

Chapter-4 - Consumer Protection Act (1986)

Definition of consumer, complaints, contents of complaints, grievance, redressal, machinery & Procedure, Unfair Trade Practice, Restrictive Trade Practice Consumer protection Council, Procedure to file complaints, Consumer Disputes Redressal Agencies Time limit of appeal Silent features of consumer protection Act

Chapter-5 – Intellectual Property Rights (IPRs)

WIPO – Objectives, programmes & Activities of WIPO TRIPS – Objectives & Categories of IPR covered by TRIPS
Patent – Definition, concept, Rights & Obligations of Patentee Copyright – Characteristics, subject matter, Author & Rights, Term Trademark – Characteristics, Functions, Illustrations, Various Marks, Term

Rights of Trademark holder

Design – Importance, characteristics, Rights of Design Holder

Subject Name:- Indian & Global Economics Subject Code: BCOM23-403

Marks: Internal 40 External 60

Credits: 3

Introduction

- 1.1. Basic Characteristics of the Indian Economy as an Emerging Economy
- 1.2 Comparison of Indian Economy, with Developed Economies with respect to :
 - 1.2.1 National Income
 - 1.2.2 Per Capita Income
 - 1.2.3 Agriculture
 - 1.2.4 Industry
 - 1.2.5 Service Sector

2. Agricultural Development in India Since Independence

- 2.1 Place of Agriculture in the Indian Economy
- 2.2 Constraints in Agricultural Development
- 2.3 Rural Indebtedness – Causes and Measures
- 2.4 Agricultural Marketing – Problems and Measures
- 2.5 Price Policy - Minimum Support Price (MSP)

3. Industrial Development in India Since 1991

- 3.1 Role of Industrialisation in Economic Development
- 3.2 Role of Large Scale and Small Scale and Medium Enterprises (SMEs) - Problems and Prospects
- 3.3 New Industrial Policy 1991
- 3.4 Evaluation of New Industrial Policy (1991)

4. Infrastructure in India Since 1991

- 4.1 Role of Basic Infrastructure in Economic Development of India.
 - 4.2 Private v/s Public Investment in Infrastructure Development
 - 4.3 Role of Private Sector in Infrastructural Development
 - 4.4 Role of Public Sector in Infrastructural Development
- TERM – II

Chapter Topic

5. Human Resource Development

- 5.1 Role of Human Resource in Economic Development
- 5.2 Concept of Human Development Index (HDI)
- 5.3 Concept of Human Poverty Index (HPI)
- 5.4 Concept of Gender - related Development Index
- 5.5 Gender Employment Measures

6. Global Economic Development and Foreign Capital

- 6.1 Meaning and Challenges of Liberalisation, Privatisation and Globalisation.
- 6.2 Meaning and Role of Foreign Capital
- 6.3 Need for Foreign Capital
- 6.4 Forms of Foreign Capital
- 6.5 Advantages and Disadvantages of Foreign Capital

7. Foreign Trade and Balance of Payment

7.1 Importance of Foreign Trade in Economic Development

7.2 Concept of Balance of Trade and Balance of Payment

7.3 Indian Balance of Payment Since 1991

7.4 Convertibility of Indian Rupee - Current and Capital Accounts

7.5 Current Export-Import Policy (Exim Policy)

7. Regional and International Economic Co-operation -

Importance, Structure, Objectives and Functions

7.1 South Asian Association for Regional Co-operation (SAARC)

7.2 International Monetary Fund (IMF)

7.3 World Bank or International Bank for Reconstruction and Development (IBRD)

7.4 World Trade Organisation (WTO)

7.5 BRICS - Introduction and Functions

Costing Specialization

Subject Name:- Introduction To Costing

Subject Code: BCOM23-404C

Marks: Internal 40 External 60

Credits: 4

Subject Name:- Methods of Costing

Subject Code: BCOM23-405C

Marks: Internal 40 External 60

Credits: 4

Chapter 1 Job Costing:

Chapter 2 Contract Costing:

Chapter 3 Batch Costing

Chapter 4 Process Costing:

Chapter 5 Chapter Costing

Chapter 6 Operating Costing:

Chapter 7 Operation Costing

Chapter 8 Multiple Costing

Role of entrepreneur in economic growth as an innovation - **Entrepreneurship** and economic development – case study of successful entrepreneur from local region.(any two)

Chapter VII – Venture Capital

Promotion of venture – analysis of opportunities – external environment analysis – Legal requirement for establishment of a new Chapter and raising of funds- venture capital sources and documentation required.

Chapter VIII - Entrepreneurial Behavior –

Innovation and entrepreneur –
type of entrepreneurs – women entrepreneurs & role – status, problems and prospects.

Subject Name:- Business Plan Development

Subject Code: BCOM23-405E

Marks: Internal 40 External 60

Credits: 4

Objective

BPD course participants learn steps leading to business plan presentation, from the examination of business opportunities, analysis of the competitive structure and strategy development, to forecast of incomes and expenditures.

Chapter 1: Entrepreneurial business opportunities: Basic learning
Simulated new venture start-up (CD-ROM game simulation)

Chapter 2

Recognizing opportunity and building business models

Chapter 3

Final project - new business plan presentation

Banking Specialization

Subject Name:- Fundamentals of Banking

Subject Code: BCOM23-404B

Marks: Internal 40 External 60

Credits: 4

Objectives:-

1. To know the basic concepts of banking
2. To develop awareness of services provided by commercial banks
3. To acquaint students with the different types of negotiable instruments.
4. To acquaint the students with technological development of banks

1. Introduction: -

- Meaning & definition of Bank.
- Origin of the word "Bank"
- Evolution of commercial banks in India

2. Functions of commercial banks: - Introduction

Primary Functions: -

- 1) Acceptance of deposits – different types of Accounts
- 2) Granting loans & advances.

Secondary Functions: -

1. Agency Functions & Service

Payment & collection of negotiable instruments. Purchase & sale of approved securities.

Acting as a trustee. Executor or Attorney. Acting as a representative.

2. General Utility Functions: -

Safe Custody.

Safe Deposit Vaults., Transfer of money Traveler's Cheque, Acting as referee –

Merchant Banking, Teller system – ATM, Credit Cards, Stock invest, Mutual Arrangement Scheme, Gift Cheques Consultancy & guarantee service.

Issue of letter of credit.

Payment of Pension.

Conducting government & foreign exchange transactions.

3. Procedure for opening of different types of Accounts & types of customers :-

Introduction

Opening of deposit Account: -

Fixed, Saving, Recurring & Current Account

Operating of Deposit Account: - Mode of deposit & withdrawals

Mode of operations, Method of Remittance

Closing of Accounts.

Types of customers: -

Individuals Customers - Minor, Major, Illiterate, Non Resident, Pardanashin women.

Other Institutional customers -Sole proprietorship, Joint Hindu family, Partnership firms, Joint stock companies, Clubs, Trusts Associations & Societies, Executors & Administrators.

3. Lending Principles, Credit Creation & Balance Sheet of a Bank :

- 4.1. Introduction
Lending Principles: -
- Safety
- Liquidity
- Profitability
- Diversification of risks
- Marketability of securities
- Conflict between liquidity & profitability
Credit creation by banks: process & limitations
Balance sheet of a Commercial Bank.

4. Negotiable Instruments :-

Introduction
Definitions & Characteristics of Negotiable Instrument.
Cheques: Types of cheques & Types of crossings.
Bills of Exchange.
Promissory Notes.
Hundies
Certificate of Deposit
Treasury Bills

5. Endorsements: -

Introduction
Definitions of Endorsement
Legal provisions regarding endorsement
Rules regarding endorsement
Types of Endorsement.

6. Use of Modern Technology in Banking :-

- Introduction
Need & Importance of Technology in Banking.
Automatic Teller Machine (ATM)
Credit Cards.
7.5. Debit Cards.
Tele Banking.
Net Banking / E Banking
Core Banking.

Subject Name:- Indian Banking Environment Trends & Policies
Subject Code: BCOM23-405B

Marks: Internal 40 External 60

Credits: 4

Unit –I 1. Indian Banking Sector: Overview

- 1.1 Indian Banking Sector at a Glance
- 1.2 Emerging Issues and Policy Responses
- 1.3 RBI response to COVID -19 Disruptions

Unit –II 2. Indian Banking Sector: Practices and Enablers

- 2.1 Human Resource Management
- 2.2 Marketing of Banking Products
- 2.3 Environment sensitivity in Banking Operations
- 2.4 Banking Ethics: Changing Dynamics
- 2.5 Consumer Behavior: Product Planning and Development Strategies
(Case Studies to be Discussed)

Unit –III Indian Banking Sector: Emerging Trends

- 3.1 Promoting Digitization and Managing Technology
- 3.2 Integrated Risk Management & Asset Growth
 - 3.2.1 Cyber Security Risks
 - 3.2.2 Documentation Frauds
(Fraudulent KYC /Financials), measures to identify these frauds)
- 3.3 Growth of NBFC sector and Regulatory Approach
- 3.4 Small Finance and Digital payment Banks

Unit-IV Performance and policy environment of Scheduled Commercial Banks

- 4.1 Financial Parameters of Scheduled Commercial Banks: Analysis
- 4.2 Monetary Policy and Liquidity management
- 4.3 Regulatory and Supervisory Policies
(Financial Parameters of Select Banks to be analysed)

Unit-V Sectoral Deployment of bank Credit and NPAs

- 5.1 Bank Credit to Key Sectors of the Economy
- 5.2 Movements in Non-Performing Assets by Bank Group
- 5.3 Classification of Loan Assets by Bank Group
- 5.4 NPAs of SCBs Recovered through Various Channels
(Case Studies of Select Banks to be Discussed)

Marketing Specilization

Subject Name:- Marketing Management

Subject Code: BCOM23-404M

Marks: Internal 40 External 60

Credits: 4

Objectives: -

1. To develop marketing skills in students.
2. To develop the understanding of marketing environment and services.

Chapter – I: - Marketing – An Introduction

Marketing: - Introduction, Definitions, Meaning & Importance.
Evolution of marketing, scope of marketing
Approaches to the study of marketing – Traditional & Modern
Role of Marketing Managers in changing Marketing Environment

Chapter – II: - Marketing Environment

Factors affecting marketing environment, Ethics in Marketing, Challenges in Marketing

Chapter – III – Marketing Planning

Introduction – Meaning & Definition
Types of market segmentation
Elements of market segmentation
Marketing Mix
Four P's (Product, Price. Place & Promotion) & their elements

Chapter – IV – Control of Marketing Operations

Introduction – Scope of marketing control
Marketing control process
Consumer Movement – Origin & Nature, Consumer Education
Consumer Guidance Society of India

Chapter – V – Customer Relationship Management (CRM)

Effective CRM – features, principles
Computers & CRM, Difficulties in CRM

Chapter – VI – Marketing Research

Introduction
Meaning, Definition
Difference between market Research & marketing Research
Objectives of marketing Research
Importance of marketing research
Present status & future of marketing research in India.

Chapter – VII – Marketing of Services

Meaning & Definition
Features of services
Classification of services: -
Consumer services & Industrial services
Marketing strategies for services.

Chapter – VIII – New product development strategy / Marketing communication

Introduction & Imp. of Marketing Communication Factors considering new product development strategy, Imp. of Marketing Communication
Organization for new product development strategy
Role of manager- Personal selling, Advt, Sales promotion & Publicity
Steps of new product development process
Causes of failure of new product Management of product lines & Brand, Communication through product cues, Integrated Marketing Communication

Chapter – IX Rural Marketing / Agri Marketing

Introduction, Definition & Scope
Importance, features of rural market, agri marketing
Rural share in national marketing

Features of rural market, Factors affecting demand for Agro products

Subject Name:- Marketing Strategies

Subject Code: BCOM23-405M

Marks: Internal 40 External 60

Credits: 4

Course Overview

The first module of the course, **What is Marketing Strategy?** focuses on the purpose and function of marketing strategy, as well as its relationship to competitive advantage.

The second module, **Finding Profit Opportunities**, introduces a number of techniques for analyzing the potential of a specific firm in a specific industry. This will involve looking at technology and consumer tests and evaluating the gap between consumer willingness to pay and supplier opportunity cost.

The third module, **Creating Competitive Advantage**, looks at a number of successful firms and asks how they are and became different. We will continue to look at added value and spend time identifying the resources of these firms.

The fourth module, **Challenging Competitive Advantage**, looks at a number of situations where smaller firms challenge the advantages of more established competitors. We will look at the options of such challenges in light of the nature of the resources supporting their rivals. In the process we will spend time forecasting competitive dynamics.

The final module, **Creating Corporate Advantage**, explores how the scope of firms are influenced by resources that are shared across products. In particular, we will look at cross selling, umbrella branding, and customer intelligence.

Subject Name:- Soft Skill

Subject Code: BCOM23-406

Marks: Internal 50

Credits: 4

Tilak Maharashtra Vidyapeeth,
Pune B.Com. Regular/External Programme
Semester Pattern (CBCS) Syllabus – 2023-24
T.Y. B.Com. V Semester
Credit Score:

Sr. No.	Course Code	Subject	Credits
1	BCOM23-501	Advanced Accounting	4
2	BCOM23-502	Corporate Law	3
3	BCOM23-503	Taxation	3
4		Costing:	
	BCOM23-504C	Techniques of Costing	4
	BCOM23-505C	Strategic Cost Accounting	4
		Banking:	
	BCOM23-504B	Banking Laws	4
	BCOM23-505B	Rural Banking & Micro Finance	4
5	BCOM23-506	Internship / Field Work	2
			20

Semester V

Subject Name:- Advanced Accounting

Subject Code: BCOM23-501

Marks: Internal 40 External 60

Credits: 4

UNIT I - Insurance company Final Accounts

Life Insurance - types of policy and certain terms, Preparation of final Accounts, Life Insurance Revenue Accounts, General Insurance, General Insurance revenue Account, Final Accounts, Practical Problems

UNIT II - Accounting for Professional's

Meaning of profession like Doctors, Lawyers etc., Preparation of Income & Expenditure Account, Preparation of Receipt & Payment Account, Preparation of Balance sheet, Practical Problems,

UNIT III - Problems on Accounting Standards

Problems on , AS – 1-Disclosure Requirements, 2- Valuation of Inventory, 3- Cash flow statement, 4- Contingencies and Events occurring after Balance sheet date, 5 – Net Profit & Loss for the period, Prior period items and changes in accounting Policies

UNIT IV - Consignment Accounts

Remittances by consignee, Consignment Journal Entries and Ledger Accounts, Consignment without Loss Practical Problems

UNIT V - Recent Trends in Accounting (Theory)

Creative Accounting, Social Responsibility Accounting, Value Added Statement

Subject Name:- Corporate Law

Subject Code: BCOM23-502

Marks: Internal 40 External 60

Credits: 3

Objective:-

- A] To acquaint the students with company/corporate law.
- B] To enable them to learn the implementations of these laws.

UNIT I -Joint stock company:

- Meaning, characteristics, kinds of companies
- Lifting the veil of incorporation
- Conversion of Private Ltd. Co. into Public Ltd.Co. & vice versa
- Formation stages of joint stock companies, Promotion
- Incorporation, Commencement of Business stage

Unit-II- Documents incidental to formation of company:

- Memorandum of Association- meaning, clauses, alterations, doctrine of constructive notice of memorandum
- Articles of Association – Meaning, Contents, Alterations, Table A- Doctrine of Indoor Management.
- Prospectus – Meaning contents, draft & Abridged form of prospectus, statutory requirements in relation to prospectus

- Statement in lieu of prospectus.
- Misstatement in prospectus
- Consequences, remedies & Liabilities for misstatement in prospectus:

Unit-III- Share & Share Capital :

- Meaning of shares, types of shares, Issue & allotment, underwriting of shares, Transfer & transmission of shares, D-MAT of shares, Forfeiture of shares, Re-issue & surrender of shares, Buy Back of shares, employee stock option scheme & SWEAT equity shares.
- Membership of Joint Stock Co. Meaning, Mode of acquisition & termination of membership. Rights & Liability of members, Nomination by member.

Unit-IV- Borrowing Powers:

Provisions relating to borrowing powers. Debentures

- Meaning, types, Issue of debentures
 - Public deposits - Acceptance (Rule)
 - Mortgage, Pledge, Hypothecation.

Unit-V- Company Management:

- Corporate Governance - Introduction
- Director – Provision related to appointment, Removal & retirement by rotation of director's, powers Duties of a director, Liabilities of Directors
- Appointment of whole time director.

Appointment of a managing director, remuneration of secretarial Auditors

Unit-VI- Rules of majority:

- Meaning, Exceptions to rule of majority
- Prevention of oppression & mismanagement.

Unit-VII- Company Meeting:

- Meaning, Prerequisites of a valid meeting
- Types of meeting & provision related to various types of meeting.

Unit-VIII- Winding up of a joint stock company :-

- Meaning, mode of winding up
- Procedure of winding up
- appointment of official liquidators –rights & duties.

Subject Name:- Taxation

Subject Code: BCOM23-503

Marks: Internal 40 External 60

Credits:

Unit I -Basic Concepts Income-

Agricultural Income, Causal Income, Assessment Year, Previous Years, Gross Total Income, Total Income; Tax Evasion, Tax Avoidance, Tax Planning

Unit II-Basis of Change Scope of Total Income-

Residence and Tax Liability; Income which does not fall part of total income

Unit III-Heads of Income Salaries;

Income from property; Profits or gains of business or profession, including provisions relating to specific business; Capital gains and income from other sources

Unit IV Computation of Tax Liability

Computation of total income and tax liability of an individual, H.U.F. and firm; Aggregation of Income; Set off and carry forward of lossess

Unit V Tax Administration Authorities;

Appeals; Penalties

Unit VI Tax Management Tax deduction at source;-

Advance payment of tax; Assessment Procedures; Tax planning for Individuals

Specialization- Costing

Subject Name:- Techniques of costing

Subject Code: BCOM23-504C

Marks: Internal 40 External 60

Credits:

Subject Name:- Strategic Cost Accounting

Subject Code: BCOM23-505C

Marks: Internal 40 External 60

Credits: 4

What is Target Costing?
Features of Target Costing
Objectives of Target Costing
Process of Target Costing
Advantages of Target Costing
Key Principles of Target Costing:
Cost-based Pricing vs. Target Pricing Method

Specialization- Entrepreneurship:

Subject Name:- Setting up Start Ups

Subject Code: BCOM23-504E

Marks: Internal 40 External 60

Credits: 4

Unit I: Start-up opportunities:

The New Industrial Revolution – The Big Idea- Generate Ideas with Brainstorming- Business Start-up - Ideation- Venture Choices - The Rise of The start up, Economy - The Six Forces of Change- The Start-up Equation – The Entrepreneurial Ecosystem –Entrepreneurship in India. Government Initiatives.

Unit II: Startup Capital Requirements and Legal Environment:

Identifying Startup capital Resource requirements - estimating Startup cash requirements - Develop financial assumptions- Constructing a Process Map - Positioning the venture in the value chain - Launch strategy to reduce risks- Startup financing metrics - The Legal Environment- Approval for New Ventures- Taxes or duties payable for new ventures.

Unit III: Starting up Financial Issues:

Feasibility Analysis - The cost and process of raising capital – Unique funding issues of a high-tech ventures - Funding with Equity – Financing with Debt- Funding startups with bootstrapping- crowd funding- strategic alliances. BBA (Entrepreneurship) w.e.f. A.Y. 2020-2021,(Batch 2020-2023

Unit IV: Start-up Survival and Growth:

Stages of growth in a new venture- Growing with the market - Growing within the industry- Venture life patterns- Reasons for new venture failures-Scaling Ventures – preparing for change - Leadership succession. Support for growth and sustainability of the venture.

Unit V: Planning for Harvest and Exit:

Dealing with Failure: Bankruptcy, Exit Strategies-Selling the business - Cashing out but staying in-being acquired- Going Public (IPO) –Liquidation.

Subject Name:- Entrepreneurial Financial

Subject Code: BCOM23-505E

Marks: Internal 40 External 60

Credits: 4

Objectives: -

To acquaint the student with financial market and its various segments.

To give the students an understanding of the operations and developments in financial markets in India.

To enable them to gain an insight into the functioning and role of financial institutions in the

Unit-I Indian Economy.

Indian Financial System, Structure, Changes after 1991 Indicators of Financial Development
Role of financial system in economic development.

Unit-II - Indian Money Markets :-

1. meaning, scope & function of money market.
2. structure & features of Indian money market.
3. Segments of Indian money market Institutions of Indian money
4. Market
5. Drawbacks of Indian Money Market

6. Sub Markets
7. Reserve Bank of India & money market.
8. Changes in money market.

Unit-III- Indian capital market :-

1. Meaning & functions of capital market.
2. Structure & features of Indian capital market.
3. Participants in Indian capital market – Stock Exchange (Bombay Stock Exchange, National Stock Exchange) depositories, Banks & financial institution, Brokers, Foreign Institutional Investors; Merchant Bankers, underwriters, Mutual funds, Role of S.E.B.I.
4. Instruments in India capital market – Shares, Debentures, Bonds (various types) Global Depository Receipts (G.D.R.) American Depository Receipts (A.D.R.), Derivatives..
5. Limitation of Indian capital market.

Unit-IV- Non-Banking Finance Companies (N.B.F.Cs.)

Meaning of N.B.F.C: difference between N.B.F.C & Banks.Functions of: -

1. Lease finance companies.
 2. Venture Capital Finance
 3. Factoring companies. d.Housing finance companies.
- e. Venture capital finance companies.Regulations of N.B.F.C. in India.
f. Mutual funds

Unit-V- Specialised Financial Institutions & Investment Institutions in India

1. Objective, organisation, functions & progress of
2. Industrial Finance Corporation of India.
3. Industrial Investment Bank of India
4. Small Industries Development Bank of India, State Finance Corporation
5. Life Insurance Corporation of India.
6. Unit Trust of India.
7. General Insurance Corporation of India
8. Provident Funds

Specialization-Banking

Subject Name:- Banking Laws

Subject Code: BCOM23

Marks: Internal 40 External 60

Credits: 4

UNIT I - Banking Regulation Act, 1949

Provisions relating to: Definition (Sec -5)Functions of banking companies (Sec -6)

Restrictions on business of banking companies (Sec -8, 19 and 20) Powers of the RBI (Sec -21, 35 and 36 to 36 AD) Winding up of a banking company (Part III and III-A of the Act) Applicability of the act to cooperative banks (Sec- 56).

- Regional Rural Banks, Commercial banks,
- Business facilitators and business correspondents in rural financing,

Role of Information and communication technology in rural financing.

Unit-III Financing agriculture and allied activities:

- Rural credit: Needs, objectives, sources & types.
- Role of central, state and local bodies.
- Multi agency approach to agricultural finance.
- Structure and responsibilities of credit agencies, loan overdue and recovery, farm credit and modernization: District and block level credit planning: refinance: purpose, guidelines, terms and conditions:
- Credit facilities and support services.
- Crop loan, term loan for irrigation, farm mechanization, godowns, cold storages.
- Financing to allied activities as horticulture, sericulture, fisheries.

Financing to non farm sector such as small and medium enterprises in rural areas.

Unit-IV Micro Finance scenario in India

- Origin of Micro Finance, Concepts of Micro Finance, Micro Credit, Micro Insurance
- Micro finance initiatives in India and abroad
- MicroFinance and social Security, Micro-Finance and Livelihood approach Self-Help Group success stories,
- Micro Finance Institutions- experiences and services, regulation and supervision of MFIs, Organizational, legal and other issues concerning MFIs, Legal Framework for MFIs
- independent legislation, support mechanism for institutions providing micro finance, national policy for micro finance
- Problems and Prospects of Micro Financing in Rural India. Inclusive growth and sustainable development:

Unit-V Micro Finance and Inclusive growth, Financial Inclusion policies and programmes in India.

Rural Financial reforms

- Deregulation of interest rates of cooperatives Banks and RRBS, Prudential norms and provisioning requirements,
- Alternative Credit delivery innovations, Monitoring rural credit,
- Provision for local Area Private Bank,

Implementation and impact of reforms.

Subject Name:-_Customer Relationship Management

Subject Code: _BCOM23-505M

Marks: Internal 40 External 60

Credits: 4

UNIT I - Introduction

Conceptual foundation of Relationship Management, Evolution of relationship management-significance in Indian context

UNIT II - Relationship Marketing

Relationship marketing of Services Vs. Relationship marketing in Consumer markets - Buyers sellers relationships - Relationship marketing in Mass markets, relationship marketing and marketing strategy

UNIT III - Information Technology & CRM

Role of Information Technology in building, maintaining and enhancing profitability design and analysis – Digital Marketing – Dynamics of Website – Behavior of a Consumer in the digital world – Internet Marketing & Logistics

UNIT IV - Retailing

Retailing – Definition – Significance and Importance – Indian Vs. Global scenario – Types of Retailing – Store Retailing – Non-store Retailing – Types of retailers.

Retail location – Factors affecting retail location decision – Site selection – Factors affecting site selection – Steps in selecting site – Location based retail strategies.

UNIT V - Stores Design

Store design – Store layout – Types of layouts – Factors affecting store layout – Retailing image mix – Store Façade - Store administration – Floor space management - Space mix – Managing store inventories and displays.

Customer service – CRM in retailing- Cashiering process – Managing in-store promotions and events.

Subject Name:- Internship/ Field Work

Subject Code: BCOM23-507

Marks: Internal 40 External 60

Credits: 2

LEARNING OBJECTIVES:

At the end of the semester, the students are expected to complete 300 hours of on-the-job training in a business-related organization preferably in the Accounting/Finance Department or in an accounting firm in order to enhance their skills and talents in the field of their specialization.

Tilak Maharashtra Vidyapeeth,
Pune B.Com. Regular/External Programme
Semester Pattern (CBCS) Syllabus – 2023-24
T.Y. B.Com. VI Semester
Credit Score:

Sr. No.	Course Code	Subject	Credits
1	BCOM23-601	Management Accounting	4
2	BCOM23-602	Audit & Assurance	3
3	BCOM23-603	Modern Business Practices	3
4		Costing:	
	BCOM23-604C	Recent Trends in Cost Accounting	4
	BCOM23-605C	Application of Costing	4
		Banking:	
	BCOM23-604B	Security & Portfolio Management	4
	BCOM23-605B	International Banking	4
5	BCOM23-607	Internship / Field Work	2
			20

Subject Name:- Management Accounting

Subject Code: BCOM23-601

Marks: Internal 40 External 60

Credits: 4

UNIT I- Introduction

Management Accounting-Need and importance- Meaning, Definition- Objectives and Scope, its distinction between Financial and Cost accounting- Advantages and limitations of Management accounting; Management Accountant-Role-Essential qualities.

UNIT II- Financial Statement Analysis

- (a) Interpretation and criticism of financial statements-Trend percentages-Inter firm Comparison-Necessity and limitations.
- (b) Ratio Analysis-Meaning, advantages, limitations, Balance sheet ratios, Profit & Loss A/c Ratios, Liquidity, Solvency ratios, Overall Performance ratios (Advanced Problems).
- (c) Fund flow statement and cash flow statement-advantages of fund flow statement, distinction between Fund flow and Cash flow statement.

UNIT III- Working Capital Management

Concept and definition of working capital-Determination of working capital-Assessment of working capital needs-Study of Components of working Capital-Such as cash Management, Accounts receivable management and inventory management

UNIT IV - Long Term Investment Decisions

Capital budgeting-Meaning-Importance-Evaluation technique and methods- Pay back-Discounted, Cash flow-Net present value Internal rate of return, Relationship between risk and returns.

UNIT V - Cost Of Capital

Meaning-Definition and assumptions-Explicit and implicit cost, Measurement of specific cost, cost debt. Preference shares-Equity shares, Retained Earnings-Weighted average costof capital.

Subject Name:- Audit & Assurance

Subject Code: BCOM23-602

Marks: Internal 40 External 60

Credits: 3

UNIT -I Overall aim of the syllabus

UNIT-II Main capabilities

UNIT-III Rationale

UNIT -IV Approach to examining the syllabus

Subject Name:- Modern Business Practices

Subject Code: BCOM23-603

Marks: Internal 40 External 60

Credits: 3

UNIT - I CHAMBER OF COMMERCE

- 1.0 Objective
- 1.1 Introduction
- 1.2 Chamber of Commerce and Trade Associations
- 1.3 Maharashtra chamber of Commerce, Industries and Agriculture
- 1.4 Mahratta Chamber of Commerce, Industries and Agriculture
- 1.5 Indian Merchant Chamber
- 1.6 Associated Chambers of Commerce and Industry of India
- 1.7 Summary
- 1.8 Check Your Progress - Answers
- 1.9 Self Assessment Questions
- 1.10 Glossary

UNIT -II NATIONAL CHAMBER OF COMMERCE: FICCI AND CII

- 2.0 Objective
- 2.1 Introduction
- 2.3 Federation of Indian Chamber of Commerce and Industries (FICCI)
- 2.4 Confederation of Indian Industries (CII)
- 2.5 Summary
- 2.6 Check Your Progress - Answers
- 2.7 Self Assessment Questions
- 2.8 Glossary

UNIT - III PUBLIC ENTERPRISES IN INDIA

- 3.0 Objective
- 3.1 Introduction
- 3.2 Meaning and Definition Of Public Enterprises
- 3.3 Objectives and Role Of Public Enterprises
- 3.4 Management and Control Of Public Sector Enterprises
- 3.5 Advantages and Limitations Of Government Undertakings
- 3.6 Recent Practices and Policies In Public Enterprises By Indian Government
- 3.7 Summary
- 3.8 Check Your Progress - Answers
- 3.9 Self Assessment Questions

3.10 Glossary

Unit – IV AGRICULTURE BUSINESS PRACTICES

- 4.0 Objective
- 4.1 Introduction
- 4.2 Nature and Characteristics of Indian Agriculture
- 4.3 Problems and Prospects of Indian Agriculture
- 4.4 Government Policies related to Agriculture and Agribusiness
- 4.5 Summary
- 4.6 Check Your Progress – Answers
- 4.7 Self Assessment Questions
- 4.8 Glossary

UNIT – V ALLIED AGRICULTURE BUSINESS AND WTO

- 5.0 Objectives
- 5.1 Introduction
- 5.2 WTO and Indian Agriculture
- 5.3 Agricultural Waste Management Techniques
- 5.4 Fertilizers and Manures
- 5.5 Dairy and Poultry farm services
- 5.6 Summary
- 5.7 Check Your Progress – Answers
- 5.8 Self Assessment Questions
- 5.9 Glossary

Specialization- Costing

Subject Name:- Recent Trends in Cost Accounting

Subject Code: BCOM23-604c

Marks: Internal 40 External 60

Credits: 4

UNIT –I Introduction

- 1.1 Changing business environment
- 1.2 Need for contemporary techniques of cost accounting
- 1.3 Interdependence of Costing on other areas – Finance, Accounting and Taxation.
- 1.4 Introduction to Integrated Accounting Systems.

UNIT –II -Theory of Constraints (TOC)

- 2.1 Introduction
- 2.2 Meaning of Constraints

2.3 Eliyahu Goldratt's five steps in TOC

UNIT -III- Throughput Costing

3.1 Limiting factor analysis

3.2 Throughput

3.3 Throughput Accounting Ratios

3.4 Illustrations

UNIT -IV-Value Chain Costing

4.1 Meaning of a Value Chain

4.2 Michael Porter's Theory of Value Chain Analysis

4.3 Primary and Secondary activities

4.4 Case Studies

UNIT -VTransfer Pricing

5.1 Introduction

5.2 Divisional Autonomy

5.3 General rules of Transfer Pricing

5.4 Opportunity Costs

5.5 Market price as a basis for Transfer Prices

5.6 Cost based Transfer Pricing

5.7 Transfer Pricing Calculations

5.8 Case Studies

UNIT -VI-Total Quality Management (TQM)

6.1 Definition of Quality

6.2 History of Total Quality Management

6.3 Basic principles of Total Quality Management

6.4 Total Quality Management Awards

6.5 Case Studies

UNIT -VII-Six Sigma

7.1 Meaning and Definition

7.2 Need

7.3 Methodologies – DMAIC & DMADV

7.4 Case Studies

UNIT -VIII-Material Flow Cost Accounting

8.1 Introduction, Meaning and Definition

8.2 Objectives

8.3 Principles

8.4 Methodology

UNIT -IX- Introduction to ERP

Subject Name:- Application of Costing

Subject Code: BCOM23-605C

Marks: Internal 40 External 60 Credits: 4

Specialization- Entrepreneurship

Subject Name:- Innovative & Social Entrepreneurship

Subject Code: BCOM23-604E

Marks: Internal 40 External 60 Credits: 4

Subject Name:- Family Business Management

Subject Code: BCOM23-605E

Marks: Internal 40 External 60 Credits: 4

Unit I: Introduction to Family Business: Family Business as a unique synthesis- Succession and Continuity: The three generation rule- Building Family business that last- The systems theory model of Family Business - Agency Theory of Family business - The stewardship perspective of family business - Competitive Challenges and Competitive advantages of family businesses- The role of Genograms and family messages to understand the family system. Family emotional intelligence - The ECI-U Model.

Unit II: Ownership Challenges and Family Governance: Shareholder Priorities – Managers vs Owners - Responsibilities of shareholders to the company - Effective Governance of the shareholder - firm relationship – Family Governance: Structure, Challenges to family governance, Managing the challenges of succession. Enterprise Sustainability: Twelve elements of strategic –fit and its implications on family firms.

Unit III: Successor Development: Characteristics of next-generation leaders - Next-generation attributes interests and abilities for responsible leadership- Next-generation personalities managing interdependence- CEO as an architect of succession and continuity - Types of CEO Spouse and the transfer of power.

Unit IV: Strategic Planning and Transgenerational Entrepreneurship: Life cycle stages influencing family business strategy - Turning core competencies into competitive advantage – The unique vision of family-controlled businesses - Strategic regeneration- The Business Rejuvenation matrix - Intrapreneurship.

Unit V: The Future of Family Business: New Leaders of the Evolution - Three states of evolution - Continuity and culture - changing the culture - The change formula - Organization Development approaches to change - Commitment planning - Organic competencies and business's future - Thriving through competition - Institutionalizing the change

Specialization -Banking

Subject Name:- Security & Portfolio Management

Subject Code: BCOM23-604B

Marks: Internal 40 External 60 Credits: 4

UNIT-I

Investment Alternatives and Objectives

Introduction to Risk – Return Tradeoff, Measures, Analysis, Determinants of Required Rates of Return and Relationship between Risk and Return, Risk-free rate and its influencing factors and Risk Premium

Organization and Functioning Securities Markets, Primary and Secondary Markets, Types of Markets, Types of Orders

UNIT-II

Introduction to Indian Stock Markets, Stock Market Indices, Indices Calculations

Economic Analysis – Macroeconomic activities and security markets, The Cyclical Indicator Approach, Monetary Variables

Industry Analysis – Business Cycles and industry sectors, Evaluating Industry life cycle, analysis of industry competition and industry rate of returns

Company Analysis, SWOT Analysis, Analysis of Financial Statement and Stock Valuation

Technical Analysis – Assumption, Advantages, Challenges, Types of Charts, Technical Trading Rules and Indicators

UNIT-III

Introduction to Efficient Market Hypothesis, Random Walk Model, Forms of EMH, Empirical Evidences

Introduction to Portfolio Management – Measurement of Expected Risk and Returns of Portfolio, Alternative measures of Risk

Markowitz Portfolio Theory

Capital Assets Pricing Model, Overview and Assumptions, Capital Market Theory, Security Market Line and Capital Market Line, Zero Beta Model

UNIT-IV

Multifactor Models and risk Estimation – Arbitrage Pricing Theory, Sharpe’s Single Index Model, Lagrange Multiplier Theory

Equity Portfolio Management Overview and Strategies, Passive and Active Management, Index Portfolio Construction techniques, Value versus Growth Investing

UNIT-IV

Bond Fundamentals, Valuation and Bond Yield

The Analysis and Valuation of Bond – Determinants of Interest Rates, Term structure Interest Rates Theories, Bond Theorems

Bond Portfolio Management Strategies - Overview and Strategies, Passive and Active management

Introduction to Mutual Funds

Evaluation of Portfolio Performance – Treynor, Sharpe, Jensen and Fama Net Selectivity, Application of Portfolio Performance Measures

Subject Name:- International Banking

Subject Code: BCOM23-605B

Marks: Internal 40 External 60

Credits: 4

UNIT -I. An Overview of the Business of Banking

A. The Evolution of Banks and Financial Intermediation

B. How Banks Generate Profits (usually)

C. The Role of Capital in Banks

1. Conceptual Issues

2. Accounting and Regulatory Issues

UNIT -II. Measuring and Managing Risk

A. Reputational Risk

B. VaR and the Revolution in Financial Risk Management

C. The Management of Credit Risk

D. The Treasury Function: Managing Interest Rate Risk

E. The Treasury Function: Managing Liquidity Risk

UNIT -III. Financial Crises and Bank Regulation

A. Real Estate Booms and Banking Busts

1. Bank runs

2. Price shocks and forced, rapid deleveraging

B. The Safety Net for Financial Institutions

C. Regulation of Bank Capital

1. The Basel Accord
2. Basel II and Basel III
- D. Regulation of Bank Liquidity
- E. Resolution Policy and the Single Point of Entry Paradigm

UNIT -IV. Shadow Banking and Financial Innovation: Regulatory & Technological Arbitrage

- A. Securitization
- B. Collateral Intermediation
- C. FinTech
 1. Payments applications
 2. Lending applications

Specialization- Marketing

Subject Name:- Digital Marketing & Market Research

Subject Code: BCOM23-604M

Marks: Internal 40 External 60 Credits: 4

UNIT -I-Introduction to Digital Marketing:

Definition and concept behind digital marketing, importance of digital marketing, how it is different from traditional marketing techniques, Application aspects of Digital Marketing.

UNIT -II. Web technology in Digital Marketing:

Planning and Creating a Website, tutorials to build a basic WordPress account or a complete website, importance of having your own website for brand engagement, skills of adding content in the website and skill of optimising website for traffic generation.

UNIT -III Role of Search Engine:

Optimisation, Definition, its importance, Strategies and techniques used to optimise any article/page/website/blog for traffic generation and revenue, on page optimisation, off page optimisation, keywords, google ad words and google analytics.

Unit-IV Social Media Marketing:

Definition, Nature, Role and Importance in marketing, Businesses using all of the major social media platforms (Facebook, Twitter, Instagram, YouTube) to

Specialization- Marketing

Subject Name:- Digital Marketing & Market Research

Subject Code: BCOM23-604M

Marks: Internal 40 External 60 Credits: 4

UNIT -I-Introduction to Digital Marketing: Definition and concept behind digital marketing, importance of digital marketing, how it is different from traditional marketing techniques, Application aspects of Digital Marketing.

UNIT -II. Web technology in Digital Marketing: Planning and Creating a Website, tutorials to build a basic WordPress account or a complete website, importance of having your own website for brand engagement, skills of adding content in the website and skill of optimising website for traffic generation.

UNIT -III Role of Search Engine: Optimisation, Definition, its importance, Strategies and techniques used to optimise any article/page/website/blog for traffic generation and revenue, on page optimisation, off page optimisation, keywords, google ad words and google analytics.

Unit-IV Social Media Marketing: Definition, Nature, Role and Importance in marketing, Businesses using all of the major social media platforms (Facebook, Twitter, Instagram, YouTube) to connect with the audience and convince them for a call of action.

Unit-V Web Analytics: Traffic Reports, Content Report, Daily Traffic and Revenue Generation and Real Time Data. Better Traffic handling and analysing. Introduction to Risk – Return Tradeoff, Measures, Analysis, Determinants of Required Rates of Return and Relationship between Risk and Return, Risk-free rate and its influencing factors and Risk Premium

Organization and Functioning Securities Markets, Primary and Secondary Markets, Types of Markets, Types of Orders

UNIT-II

Introduction to Indian Stock Markets, Stock Market Indices, Indices Calculations

Economic Analysis – Macroeconomic activities and security markets, The Cyclical Indicator Approach, Monetary Variables

Industry Analysis – Business Cycles and industry sectors, Evaluating Industry life cycle, analysis of industry competition and industry rate of returns

Company Analysis, SWOT Analysis, Analysis of Financial Statement and Stock Valuation

Technical Analysis – Assumption, Advantages, Challenges, Types of Charts, Technical Trading Rules and Indicators

UNIT-III

Introduction to Efficient Market Hypothesis, Random Walk Model, Forms of EMH, Empirical Evidences

Introduction to Portfolio Management – Measurement of Expected Risk and Returns of Portfolio, Alternative measures of Risk

Markowitz Portfolio Theory

Capital Assets Pricing Model, Overview and Assumptions, Capital Market Theory, Security Market Line and Capital Market Line, Zero Beta Model

UNIT-IV

Multifactor Models and risk Estimation – Arbitrage Pricing Theory, Sharpe’s Single Index Model, Lagrange Multiplier Theory

Equity Portfolio Management Overview and Strategies, Passive and Active Management, Index Portfolio Construction techniques, Value versus Growth Investing

UNIT-IV

Bond Fundamentals, Valuation and Bond Yield

The Analysis and Valuation of Bond – Determinants of Interest Rates, Term structure Interest Rates Theories, Bond Theorems

Bond Portfolio Management Strategies - Overview and Strategies, Passive and Active management

Introduction to Mutual Funds

Evaluation of Portfolio Performance – Treynor, Sharpe, Jensen and Fama Net Selectivity, Application of Portfolio Performance Measures

Subject Name:- Internship/ Field Work Subject Code: BCOM23-607

Marks: Internal 40 External 60 Credits: 2