

Tilak Maharashtra Vidyapeeth,
Pune B.Com. Regular/External Programme
Semester Pattern (CBCS) Syllabus - 2024-25
F.Y. B.Com. I Semester

Credit Score:

Core / Compulsory Subjects 4 credits per subject

First Year - Semester I						
Sr. No.	Subject Code	Subject Name	Category of Subject	Credits	Marks	
					Internal	External
1	BCOM24-101	Financial Accounting	Core	4	40	60
2	BCOM24-102	Business Economics (Micro) व्यावसायिक अर्थशास्त्र (सूक्ष्मलक्ष्मी)	Core	4	40	60
3	BCOM24-103	Business Mathematics	Core	3	40	60
4	BCOM24-104	Functional English	AECC	3	40	60
5	BCOM24-105	Marketing	Multi disciplinary	4	40	60
6	VAC-211	Moral Values (नैतिक मूल्ये)	Life Skills	2	50	-
7	BCOM24-106	M.S. Office	Skill Enhancement	2	50	-
						-
Total				22	300	300

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Semester I

Subject Name: Financial Accounting

Subject Code: BCOM24-101

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.

Unit-I :- 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

Unit-II :- Piecemeal Distribution of partnership firm.

Surplus capital method.

Maximum loss method.

Unit-III: - Depreciation

Meaning, need.

Methods: - (annuity & sinking fund)

Journal Entry

Ledger.

Unit-IV :- 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.

Unit-V :- 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: BCOM24-102

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.

Unit-I:- Introduction: -

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

Basic problems of an economy.

Market Mechanism: - Functions & limitations.

Unit-II:- 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.

Unit-III:- 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.

Unit-IV:- 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 un & Long run average cost curve.

Unit-V:- 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

Unit-V:- 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: BCOM24/103

Marks: Internal 40 External 60

Credits: 3

Unit-I :- 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.

Unit-II :- Profit & Loss

Cost Price, Selling Price, Marked price, Trade discount and Cash discount, Commission, Brokerage, Simple examples

Unit-III :- 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.

Unit-IV :- Shares and Dividends :

Concept of Shares, Stock exchange Face Value, Market Value, Dividend, Equity Shares, Preferential Shares, Bonus Shares, Examples.

Unit-V :- 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: Functional English

Subject Code: BCOM24/104

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.

Unit-I :- 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

Unit-II :- 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

Unit-III :- Writing Skills-

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

Unit-IV :- Grammar

Common Errors in English

1. Nouns
2. Pronouns Adjectives
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: Marketing

Subject Code: BCOM24/105

Marks: Internal 40 External 60

Credits: 2

Objectives:-

1. To enable students to know the concepts of Market & Marketing.
2. To understand 4 P's of Marketing mix in detail.
3. To understand the recent trends in Marketing.

Unit I: Introduction To Marketing:-

Meaning & Definition: - Market, Marketing.

Functions of Marketing: -

Buying; Assembling; Selling, Warehousing; Transport; Standardization; grading; Packaging; Labeling; Risk Bearing Insurance; Finance; Market Research.

Branding- features, Methods, Packaging

Unit II :- Product Mix :-

Meaning; Definition; Elements of Marketing Mix.

Product – Concept; Definition,

Characteristics – Implicit, Explicit

Product Life Cycle.

Product Differentiation; Product Positioning.

Development of a New Product.

Unit III :- Price Mix :-

Concept & Definition of Price.

Elements of Price Mix.

Importance of Pricing.

Pricing Methods: -

1. Cost oriented pricing strategy.
2. Demand oriented pricing.
3. Competition oriented pricing.

Unit IV :- Place Mix

Meaning & Concept of Place Mix.

Types of Intermediaries / Middlemen.

A. Merchant Middlemen.

1. Wholesalers.
2. Retailers: - Small scale retailers and Large scale retailers.
3. Mail order house.
4. Super market.
5. Consumer Co-operative.

B. Agent Middlemen.

Types of Channels.

Unit V: - Promotion Mix :-

Meaning of promotion mix.

Elements of promotion mix.

Factors influencing promotion mix.

Sales promotion techniques & methods.

1. Premiums.
2. Contests.
3. Price deals.
4. Other sales promotion technique.

Unit VI: - Recent trends in marketing :-

Rural marketing.

Services Marketing.

Semester I

Subject Name: MS Office

Subject Code: BCOM24/106

Marks: Internal 50

Credits: 2

Microsoft Word

Unit-I :-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?

Unit-II:-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.

Unit-III :-Managing Files

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

Unit-IV :-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.

Unit-V :-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.

Unit VI :-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.

Subject Name:- Moral Values

Subject Code: VAC 211

Marks: Internal 50

Credits: 2

**Tilak Maharashtra Vidyapeeth, Pune B.Com. Regular/External
Programme
Semester Pattern (CBCS) Syllabus – 2024-25**

F.Y. B.Com. II Semester

Credit Score:

1) Core / Compulsory Subjects 4 credits per subject

First Year - Semester II						
Sr. No.	Subject Code	Subject Name	Category of Subject	Credits	Marks	
					Internal	External
1	BCOM24-201	Advanced Financial Accounting	Core	4	40	60
2	BCOM24-202	Business Economics (Macro) व्यावसायिक अर्थशास्त्र (स्थूल)	Core	4	40	60
3	BCOM24-203	Organizational Development (संस्था विकास)	Core	3	40	60
4	BCOM24-204	Introduction to E-Commerce	Multi-disciplinary	3	40	60
5	BCOM24-205	Tally	Skill Enhancement	3	50	-
6	BCOM24-206	Book Review (Lokmanya Tilak: Maker of Modern India)	AECC	3	50	-
7	IKS24	IKS (Generic)	Value added	2	50	-
8	BCOM24-207					
Total				22	310	240

Semester II

Subject Name:- Advanced Financial Accounting

Subject Code: BCOM24-201

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: BCOM24-202

Marks: Internal 40 External 60

Credits: 4

Objectives: - To impart the knowledge of

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

Unit-I :-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

Unit-II :- Inflation & Deflation

Inflation – meaning, causes & Effects

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

Inflationary gap – Definition, Causes & effects

Deflation – Meaning & causesConsequences of deflation.

Unit-III:- Output & Employment Theories.

Say's Law of Market

Keynesian theory of employment & Income

Unit-IV:- Trade Cycle - Meaning, Features & phases of trade cycle

Policy for Trade cycle – Monetary & Fiscal Measures

Unit-V:-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

Unit-VI:-Public Finance – Meaning, nature & scope – Public Revenue, Public

Expenditure, Public Debt, Deficit Financing Budget Concept & Types

Unit-VII:-Consumption Function

Meaning

Propensity to consume

Propensity to save

Keyne's Law of Consumption

Determinants of Consumption function

Subject Name:- Organizational Development

Subject Code: BCOM24-203

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

Unit I :- 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.

Unit II :- 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.

Unit-III:- 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.

Unit-IV :- 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:- Introduction to E-COMMERCE

Subject Code: BCOM24-205

Marks: Internal 40 External 60

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:- Tally

Subject Code: BCOM24-205

Marks: Internal50

Credits: 2

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

1. ACCOUNTING MASTERS IN TALLY.ERP 9

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

2. INVENTORY MASTERS IN TALLY.ERP9

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

3. VOUCHERS ENTRIES IN TALLY.ERP9

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

4. ADVANCE ACCOUNTING IN TALLY.ERP9

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

5. 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

6. TAXES IN TALLY.ERP9

TDS, TDS Reports

Subject Name:- Book Review

Subject Code: BCOM23-206

Marks: Internal 50

Credits: 2

- Write a review on (Lokmanya Tilak : Maker of Modern India)

Subject Name:- KS (Generic)

Subject Code: IKS24 I

Marks: Internal 50

Credits: 2

Subject Name:-

Subject Code: IKS24

Marks: Internal 50

Credits: 2

Tilak Maharashtra Vidyapeeth,
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Semester Pattern (CBCS) Syllabus - 2024-25
S.Y. B.Com. III Semester

Second Year - Semester III						
Sr. No.	Subject Code	Subject Name	Category of Subject	Credits	Marks	
					Internal	External
1	BCOM24-301	Corporate Accounting	Core	4	40	60
2	BCOM24-302	Managerial Economics (व्यवस्थापकीय अर्थशास्त्र)	Core	3	40	60
3	BCOM24-303	Business Environment (उद्योग व्यवसाय वातावरण)	Core	3	40	60
4	BCOM24-304	Environmental Studies (पर्यावरणीय अभ्यास)	Value Added	4	40	60
5	BCOM24-305	Business Communication (व्यवसाय संज्ञापन)	AECC	2	40	60
6	BCOM24-306	Business Management (व्यवसाय व्यवस्थापन)	Multi-disciplinary	2	40	60
7	BCOM24-307	Community Engagement	Field Project	2	50	
8	BCOM24-308	Internship	Internship	2	50	
Total				22	340	360

Semester III

Subject Name:- Corporate Accounting

Subject Code: BCOM24-301

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: BCOM24-302

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: BCOM24-303

Marks: Internal 40 External 60

Credits: 3

Objective:

At the end of the course, the student will 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:- Environmental Studies

Subject Code: BCOM24-304

Marks: Internal 40 External 60 Credits: 4

Unit 1 : Multidisciplinary nature of environmental studies
Definition, scope and importance, Need for public awareness.

Unit 2 : Natural Resources :

Renewable and non-renewable resources, Natural resources and associated problems.

a) Forest resources : Use and over-exploitation, deforestation, case studies. Timber extraction, mining, dams and their effects on forest and tribal people.

b) Water resources : Use and over-utilization of surface and ground water, floods, drought, conflicts over water, dams-benefits and problems.

c) Mineral resources : Use and exploitation, environmental effects of extracting and using mineral resources, case studies.

d) Food resources : World food problems, changes caused by agriculture and overgrazing, effects of modern agriculture, fertilizer-pesticide problems, water logging, salinity, case studies.

e) Energy resources : Growing energy needs, renewable and non renewable energy sources, use of alternate energy sources. Case studies.

f) Land resources : Land as a resource, land degradation, man induced landslides, soil erosion and

desertification.

- Role of an individual in conservation of natural resources.
- Equitable use of resources for sustainable lifestyles.

Unit 3 : Ecosystems

- Concept of an ecosystem.
- Structure and function of an ecosystem.
- Producers, consumers and decomposers.
- Energy flow in the ecosystem.
- Ecological succession.
- Food chains, food webs and ecological pyramids.
- Introduction, types, characteristic features, structure and function of the following ecosystem :-
 - a. Forest ecosystem
 - b. Grassland ecosystem
 - c. Desert ecosystem
 - d. Aquatic ecosystems (ponds, streams, lakes, rivers, oceans, estuaries)

Unit 4 : Biodiversity and its conservation

- Introduction – Definition : genetic, species and ecosystem diversity.
- Biogeographical classification of India
- Value of biodiversity : consumptive use, productive use, social, ethical, aesthetic and option values
- Biodiversity at global, National and local levels.
- India as a mega-diversity nation
- Hot-spots of biodiversity.
- Threats to biodiversity : habitat loss, poaching of wildlife, man-wildlife conflicts.
- Endangered and endemic species of India
- Conservation of biodiversity : In-situ and Ex-situ conservation of biodiversity.

Unit 5 : Environmental Pollution

Definition

- Cause, effects and control measures of :-
 - a. Air pollution
 - b. Water pollution
 - c. Soil pollution
 - d. Marine pollution
 - e. Noise pollution
 - f. Thermal pollution
 - g. Nuclear hazards
- Solid waste Management : Causes, effects and control measures of urban and industrial wastes.
- Role of an individual in prevention of pollution.
- Pollution case studies.
- Disaster management : floods, earthquake, cyclone and landslides.

Unit 6 : Social Issues and the Environment

- From Unsustainable to Sustainable development
- Urban problems related to energy
- Water conservation, rain water harvesting, watershed management
- Resettlement and rehabilitation of people; its problems and concerns. Case Studies

- Environmental ethics : Issues and possible solutions.
- Climate change, global warming, acid rain, ozone layer depletion, nuclear accidents and holocaust. Case Studies.
- Wasteland reclamation.
- Consumerism and waste products.
- Environment Protection Act.
- Air (Prevention and Control of Pollution) Act.
- Water (Prevention and control of Pollution) Act
- Wildlife Protection Act
- Forest Conservation Act
- Issues involved in enforcement of environmental legislation.
- Public awareness.

Unit 7 : Human Population and the Environment

- Population growth, variation among nations.
- Population explosion – Family Welfare Programme.
- Environment and human health.
- Human Rights.
- Value Education.
- HIV/AIDS.
- Women and Child Welfare.
- Role of Information Technology in Environment and human health.
- Case Studies.

Unit 8 : Field work

- Visit to a local area to document environmental assets-
river/forest/grassland/hill/mountain
- Visit to a local polluted site-Urban/Rural/Industrial/Agricultural
- Study of common plants, insects, birds.
- Study of simple ecosystems-pond, river, hill slopes, etc. (Field work Equal to 5
lecture hours

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:- Business Management

Subject Code: BCOM24-306

Marks: Internal 40 External 60

Credits: 2

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 decisionmaking.
 - 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:- Community Engagement

Subject Code: BCOM24-307

Marks: Internal 50

Credits: 2

Subject Name:- Internship

Subject Code: BCOM24-308

Marks: Internal 50

Credits: 2

Tilak Maharashtra Vidyapeeth,
Pune B.Com. Regular/External Programme
Semester Pattern (CBCS) Syllabus - 2024-25
S.Y. B.Com. IV Semester

Sr. No.	Subject Code	Subject Name	Category of Subject	Credits	Marks	
					Internal	External
1	BCOM24-401	Advanced Corporate Accounting	Core	4	40	60
2	BCOM24-402	Business Regulatory Framework (व्यवसाय नियमन संरचना)	Core	3	40	60
3	BCOM24-403	Indian & Global Economics (भारतीय आणि आर्थिक जागतिक विकास)	Core	3	40	60
		Costing:	Discipline Specific Elective			
4	BCOM24-404C	Introduction to Costing		4	40	60
5	BCOM24-405C	Methods of Costing		4	40	60
		Banking:	Discipline Specific Elective			
4	BCOM24-404B	Fundamentals of Banking (बँक व्यवसाची मूलतत्त्वे)		4	40	60
5	BCOM24-405B	Indian Banking Environment Trends & Policies(भारतीय बँकिंग ट्रेड आणि धोरणे)		4	40	60
6	BCOM24-406	IKS (Discipline Specific)	Value Added	2	50	-
7	BCOM24-407	Internship	Internship	2	50	-
Total				22	300	300

Semester-IV

Subject Name:- Advanced Corporate Accounting

Subject Code: BCOM24-401

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: BCOM24-402

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: BCOM24-403

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: BCOM24-404C

Marks: Internal 40 External 60

Credits: 4

Objectives:-

- 1) To impart the knowledge of various cost concept.
- 2) Various elements of cost.
- 3) Recording & Ascertaining cost
- 4) Calculations relating to Material & labour cost.

1. Introduction of various concepts

- Cost, costing, cost accounting, cost accountancy
- Objectives of cost accounting
- Limitation, advantages of costing system
- Essential of ideal costing system
- Difference between cost and financial accounting
- Cost units & cost centers.

2. Element of cost - Material, Labour and other expenses

- Classification of costs and types of costs
- Preparation of Cost Sheets, Tenders and Quotation.

3. Material

- Need & essentials of Material control
- Procedure of scientific purchasing
- Purchase control
- Documentation
- Stock level – Maximum, Minimum, Re- order and EOQ

4. Store Organisation, Material Accounting, & Inventory control :-

- Classification and codification of inventory
- Material records – Bin card, store ledger
- Issue of material and pricing methods of Issue of Material
- Inventory control: - Periodic and perpetual stock taking
- Control of Waste, Scrape, defectives and spoilage
- ABC Analysis
- Inventory Ratios

5. Labour cost, Remuneration & Incentives

Introduction – Direct & Indirect Labour, organization for accounting & control of labour cost

Time Records – Time keeping, Methods of Time keeping
Time Booking – Methods of Time Booking

Difference between Time Keeping & Time Booking

a. Methods of

Remuneration

Introduction

Essentials of a satisfactory system of Labour

Remuneration
Time wages

Piece Rate

Difference between Time Rate & Piece Rate

b. Bonus Plans

c. Incentive plan

6) Labour Turnover

- Meaning, causes of Labour turnover , Labour turnover Rates
- Effects of Labour Turnover, Reduction of Labour Turnover

Subject Name:- Methods of Costing

Subject Code: BCOM24-405C

Marks: Internal 40 External 60

Credits: 4

Objectives:-

1. To provide training about the concepts, principles and application of overhead.
2. To understand various methods of costing and their applications.

1. **Overheads: -**

Meaning, Definition, and classification

Collection, Allocation, Apportionment and Reapportionment of overheads

Overhead absorption – meaning and methods

Under & over absorption of

overheads – Meaning, Reasons and

accounting treatment

Control of production overheads, Administration overheads and selling and distribution overheads

2. **Special item of overhead costs and treatment:** -

Capacity cost, capacity cost, Research and development cost, depreciation cost, cost of obsolescence, cost of tools and cost of training

3. **Methods of costing :** -

Meaning and methods of costing – Needs for various methods

Job costing - Meaning, Features, Advantages, limitations & preparation of job cost sheet. Contract costing – definition, features, preparation of contract account with works certified, uncertified, escalation clause, profit on complete contract, cost plus contract

4. **Process costing :-**

Meaning, features, preparation of process account with normal or abnormal loss or gain. Inter-process profit

Theory – Joint product, by product

5. **Operating costing :-**

Meaning, features

Cost unit: simple and composite

Cost sheet for transport, Hospital, Canteen etc.

Banking Specialization

Subject Name:- Fundamentals of Banking

Subject Code: BCOM24-404B

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: BCOM24-404B

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)

Subject Name:- IKS (Discipline Specific)

Subject Code: BCOM24-406

Marks: Internal 50

Credits: 2

Subject Name:- Internship

Subject Code: BCOM24-407

Marks: Internal 50

Credits: 2

Tilak Maharashtra Vidyapeeth,
Pune B.Com. Regular/External Programme
Semester Pattern (CBCS) Syllabus - 2024-25
T.Y. B.Com. V Semester
Credit Score:

Third Year - Semester V						
Sr. No.	Subject Code	Subject Name	Category of Subject	Credits	Marks	
					Internal	External
1	BCOM24-501	Advanced Accounting	Core	4	40	60
2	BCOM24-502	Corporate Law	Core	3	40	60
3	BCOM24-503	Taxation	Core	3	40	60
		Costing:	Discipline Specific Elective			
4	BCOM24-504C	Techniques of Costing		4	40	60
5	BCOM24-505C	Strategic Cost Accounting		4	40	60
		Banking:	Discipline Specific Elective			
4	BCOM24-504B	Banking Laws (बैंकिंग कायदे)		4	40	60
5	BCOM24-505B	Rural Banking & Micro Finance (ग्रामीण बैंकिंग आणि मायक्रो फायनान्स)		4	40	60
6	BCOM24-506	Soft Skills	Skills Enhancement	2	50	-
7	BCOM24-507	Internship	Internship	2	50	-
Total				22	300	300

Semester V

Subject Name:- Advanced Accounting

Subject Code: BCOM24-501

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: BCOM24-502

Marks: Internal 40 External 60

Credits: 3

Objective:-

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: BCOM24-503

Marks: Internal 40 External 60 Credits: 3

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 losses

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: BCOM24-504C

Marks: Internal 40 External 60

Credits:

Unit I Objectives:

- 1.To impart training regarding techniques of cost control .
- 2.To create awareness among the students regarding cost control and cost reduction.
- 3.To provide training as regards concept, procedures and legal provisions of cost audit.
- 4.To develop the skills in cost control and in cost audit.

Unit II Marginal costing: -

Meaning & concepts- Fixed cost, variable cost, Marginal cost, Marginal costing- contribution, p / v ratio, Breakeven point, Assumptions & limitations Margin of safety Cost, volume profit Analysis Differential cost analysis Application of marginal costing techniques

Unit III Budgetary Control: -

Meaning of budget and budgetary control Objectives of budgetary control Procedure of

budgetary control Advantages and limitations, Types of budget – According to flexibility
– According to functions(Sales, production, purchase, cash etc.) According to
management control- Programme, performance, zero base budgeting Practical problems
– cash and flexible budget

Unit IV Uniform costing and inter firm comparison: -

Meaning – objectives, advantages, limitations Requisites – uniform cost manual. Inter-firm
comparison – meanings, essentials, advantages, limitations.

Unit V Standard costing: -

Definition, Meaning of various concepts

Difference between standard cost and historical cost (difference between standard
costing and budgetary control.)

Advantages and limitations

Setting of material, labour, overhead standards.

Variance Analysis – meaning, types, causes of material and labour variance

Unit I Cost Audit:-

Meaning – objective, types of cost audit. cost investigation and cost audit.

Advantages of cost audit. Procedure and programme of cost audit

Cost auditors – appointment, rights, powers and
liabilities Cost audit report

Unit I Target Costing :-

Meaning, features of Target costing Advantages & Limitations of Target costing Impact on
profitability of firm.

Subject Name:- Strategic Cost Accounting

Subject Code: BCOM24-505C

Marks: Internal 40 External 60

Credits: 4

UNIT-I - INTRODUCTION:

Introduction – Emergence – Philosophy of Strategic Cost Management- Conceptual framework of
SCM- Cost as a source of Competitive Advantage- Value Chain Analysis- The Strategic Costing
Process- Strategic Position Analysis –Cost driver analysis Cost Accounting Concepts- Cost control-
cost reduction-cost allocation –cost absorption cost unit-cost centre. Traditional V/s
contemporary cost management.

UNIT-II - ACTIVITY BASED COSTING AND JIT:

Activity Based Costing : Nature of Activity Based Costing (ABC) – Benefits and Limitations
of ABC – Cost Drivers – Cost Pools – Designing an ABC system – Activity Based Management
– Operational and Strategic application of ABC – Customer Profitability Analysis – Process
Value Analysis – Application of ABC in service sector – ABC Vs. Absorption Costing.
(including problems). JIT: Introduction, Benefits, Use of JIT in measuring the performance.

UNIT-III- TARGET COSTING, LIFE CYCLE COSTING AND KAIZEN COSTING:

Target Costing: Key Principles of Target Costing – Target Costing Vs. Traditional Cost
Management process – Market Driven Costing – Product Level Target Costing – Component
Level Target Costing – Establishing Price and Profit Margins from allowable to achievable target
cost – Incorporating customer input into target costing – Target costing in extended enterprise –
Target costing Organisation and Participants.(Including problems).

Life cycle Costing: Meaning- Meaning of Product Life cycle- Phases in Product Life Cycle.
Kaizen costing : Importance of Kaizen Costing – Process of Kaizen Costing – Item specific
Target Costing – Product Specific Kaizen Costing – Overhead Specific Kaizen Costing – Inter
Organisational Implication of Kaizen Costing –Applying Kaizen Costing to Suppliers.

UNIT-IV - STANDARD COSTING AND VARIANCE ANALYSIS:

Standard Costing and variance analysis- introduction- meaning of standard cost and standard costing-need for setting standards-steps involved in setting standards-advantages-limitations of standard cost-types of standards-analysis of variance-Material variance-labour variance-fixed and variable overhead variance-sales variance-causes and investigation of variance (including problems)

UNITV - COST OF CONTROL AND TQM:

Quality Cost Concept: Meaning – Quality Cost Categories – Quality Cost elements- Quality Cost base analysis and measurement of company – preparation and implication of quality cost programme – Quality Improvement and Quality Cost Reduction.

TQM: Basics, Stages, Principles, Control, Corrective Actions.

Specialization-Banking

Subject Name:- Banking Laws

Subject Code: BCOM24-504B

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).

UNIT II – The Negotiable Instrument Act, 1881

Provisions relating to: Definition of negotiable Instrument (Sec- 13), Promissory note (Sec -4), Bill of exchange (Sec -5), and Cheque (Sec -6), Comparative Study of Negotiable Instruments Parties to negotiable instrument (Section -7), Holder (Sec -8), Holder in due course (Sec -9), Payment in due course (Sec -10), Negotiation (Sec -14), Endorsement (Sec - 15), Dishonour of Negotiable Instruments (Sec -91-92), Noting and Protest (Sec -99-104-A), Penalties in case of dishonour of certain cheques for insufficiency of funds in the account (sections 138 to 147).

UNIT III – The Reserve Bank of India Act, 1934

Provisions relating to: Incorporation, Capital management and Business (Sec 3 to 19), Central Banking functions ((Sec -20 to 45): Regulatory and Supervisory Collection and furnishing of credit information (45 A to 45 G) Penalties (Sec 58 B to 58 -G), Changing role of the RBI.

UNIT IV- The Foreign Exchange Management Act, 1999

Provisions relating to: Preliminary (Sec 1-2), Regulation and management of foreign exchange (Sec 3 to 9) Authorized person (Section 10 to 12) Contravention and penalties (Section 13 to 15) Adjudication and appeal (Sections 16 to 21 and sections 34-35) Directorate of enforcement (section 36 to 38).

Subject Name:- Rural Banking & Micro Finance Subject Code: BCOM24 505B

Marks: Internal 40 External 60 Credits: 4

Unit-I Role of Rural Finance in development of rural economy:

- Evolution of institutional financial agencies and Critical appraisal of the role played by institutional financial agencies with reference to Agriculture credit Regulation of rural financial services,
- Role of RBI in rural financing,
- NABARD-Functions, role, refinance support
- Lead bank approach,
State and district level credit committees.

Unit-II Rural Credit Institutions

- Cooperative banks, Cooperative credit societies,
- 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:- Soft Skills

Subject Code: BCOM24 506B

Marks: Internal 50

Credits: 2

UNIT 1: COMMUNICATION SKILL

Introduction, Scope and Importance
Rapport Building, Effective Use of body language
Barriers to Good Communication
Communicate Assertively
Summary

UNIT 2:- STRESS MANAGEMENT

Introduction, Scope and Importance
Six Stress Busters
Steps to Reduce stress
Summary

UNIT 3:-TIME MANAGEMENT

Introduction, Scope and Importance
Managing Your Time
Effective Delegation
Setting Priorities
Effective Meeting Management
Dealing with common time wasters
Summary

UNIT 4:- CORPORATE SOCIAL RESPONSIBILITY

Introduction, Scope and Importance
Definition of Social Responsibility
Approaches to CSR
CSR in various parts of the World
Ethics Training
Stakeholder Priority
Summary

UNIT 5: - BASIC LEGAL FRAMEWORK IN INDIA

Introduction Scope and Importance
The Constitution of India
Basic Commercial Laws
Basic Common Laws
Outline of Personal Laws
Summary

UNIT 6: - LEADERSHIP

Introduction Definition Introduction, Definition
Characteristics of Leadership
Qualities of Good Leader
Effective Leadership
Summary

Subject Name:- Internship/ Field Work

Subject Code: BCOM23-507

Marks: Internal 50

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 - 2024-25
T.Y. B.Com. VI Semester
Credit Score:

Third Year - Semester VI						
Sl. No.	Subject Code	Subject Name	Category of Subject	Credits	Marks	
					Internal	External
	BCOM24-601	Management Accounting	Core	4	40	60
	BCOM24-602	Audit & Assurance	Core	3	40	60
	BCOM24-603	Modern Business Practices (आधुनिक व्यवसाय पद्धती)	Core	3	40	60
		Costing:	Discipline Specific Elective			
	BCOM24-604C	Recent Trends in Cost Accounting		4	40	60
	BCOM24-605C	Applications of Costing		4	40	60
		Banking:	Discipline Specific Elective			
	BCOM24-604B	Security & Portfolio Management (सुरक्षा आणि पोर्टफोलिओ व्यवस्थापन)		4	40	60
	BCOM24-605B	International Banking (आंतरराष्ट्रीय बँकिंग)		4	40	60
	BCOM24-606	Community Engagement	Field Project	2	50	-
	BCOM24-607	Internship	Internship	2	50	
Total				22	300	300

Semester-VI

Subject Name:- Management Accounting

Subject Code: BCOM24-601

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.

Semester-VI

Subject Name:- Audit & Assurance
Marks: Internal 40 External 60

Subject Code: BCOM24-602
Credits: 3

Unit 1. Audit framework and regulation

- The concept of audit and other assurance engagements
- External audits
- Corporate governance
- Professional ethics and ACCA's
- Code of Ethics and Conduct

Unit 2. Planning and risk assessment

- Obtaining, accepting and continuing audit engagements
- Objective and general principles
- Assessing audit risks
- Understanding the entity and its environment
- Fraud, laws and regulations
- Audit planning and documentation

Unit 3. Internal control

- Internal control systems
- The use and evaluation of internal control systems by auditors
- Tests of controls
- Communication on internal control
- Internal audit and governance and the differences between external audit and internal audit
- The scope of the internal audit function, outsourcing and internal audit assignments

Unit 4. Audit evidence

- Financial statement assertions and audit evidence
- Audit procedures
- Audit sampling and other mean of testing
- The audit of specific items
- Computer-assisted audit techniques
- The work of others
- Not-for-profit organizations

Unit 5. Review and reporting

- Subsequent events
- Going concern
- Written representations
- Audit finalization and the final review
- The Independent Auditor's Report

Subject Name:- Modern Business Practices

Subject Code: BCOM24-603

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: BCOM24-604C

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 –V Transfer 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: BCOM24-605C

Marks: Internal 40 External 60

Credits: 4

Unit1 - Nature and Scope of Cost Accounting

- Introduction, Meaning, Definitions and Objectives of Cost Accounting, Cost Centres and Cost unit.
- Elements of Cost: Material, Labour and Overheads. Material: Concept, Procurement of Material, Concept of Landed cost of Material in major currencies with special reference to Dollar, Euro, and Pound only
- Preparation of Cost Sheet
- Storage and Inventory Control Techniques - Perpetual Inventory system, ABC Analysis, Inventory Turnover ratios, Just In Time, Economic Order Quantity. Fixation of inventory Levels.
- Study of CAS 1 (Classification of Cost) and CAS 6 (Material Cost)

Unit 2. Employee Cost

- Meaning, Definitions and Significance of Labour Cost
- Classification of Labour Cost
- Methods of Remuneration-Performance Based Remuneration
- Labour Cost – Idle time-causes and Accounting treatment• Overtime premium-Accounting Treatment• & its Control Treatment of special Labour Cost –Fringe benefits, Bonus, Employees Welfare Costs
- Labour Turnover – concept, causes, Measurement & Cost of Labour Turnover
- Study of CAS – 7 relating to Employees Cost

3. Overheads Accounting

- Meaning & Classification of Overheads

