

SHIVAJI UNIVERSITY, KOLHAPUR.



Accredited By NAAC

Faculty of Commerce
Revised Syllabus For

Bachelor of Commerce

Part – II (Sem- III & IV)

(Subject to the modifications that will be made from time to time)
Syllabus to be implemented from June 2011 onwards.

SHIVAJI UNIVERSITY, KOLHAPUR**B. Com. Part – II
Sem-III & Sem-IV**

Sr. No.	Semester III	Sr. No.	Semester IV
1	English for Business Communication - Paper –III	7	English for Business Communication- Paper –IV
2	Business Statistics, Paper –I	8	Business Statistics, Paper –II
3	Business Economics Paper –III	9	Business Economics Paper –IV
4	Corporate Accounting Paper –I	10	Corporate Accounting Paper –II
5	Money and financial System Paper –I	11	Money and financial System Paper –II
6	Fundamentals of Entrepreneurship Paper –I	12	Fundamentals of Entrepreneurship Paper –II

SHIVAJI UNIVERSITY, KOLHAPUR
B. Com. Part – II
Paper –I & II
Sem- III & IV
(From June, 2011)

	Subjects	Name of the Paper	Marks		
			Theory	Internal	Practical
1	English for Business Communication	English for Business Communication			
	Semester -III	English for Business Communication Paper-C	40	10	.....
	Semester -IV	English for Business Communication Paper-D	40	10	.....
1	Business Statistics	Business Statistics			
	Semester -III	Business Statistics Paper-I	40	10	.....
	Semester -IV	Business Statistics Paper-II	40	10	.....
2	Business Economics	Business Economics			
	Semester -III	Business Economics Paper-III	40	10	.....
	Semester -IV	Business Economics Paper-IV	40	10	.....
3	Corporate Accounting	Corporate Accounting			
	Semester -III	Corporate Accounting Paper-I	40	10	.....
	Semester -IV	Corporate Accounting Paper-II	40	10	.....
4	Money and Financial System	Money and Financial System			
	Semester -III	Money and financial System Paper-I	40	10	.....
	Semester -IV	Money and financial System Paper-II	40	10	.....
5	Fundamentals of Entrepreneurship	Fundamentals of Entrepreneurship			
	Semester -III	Fundamentals of Entrepreneurship Paper-I	40	10	.....
	Semester -IV	Fundamentals of Entrepreneurship Paper-II	40	10	.....

REVISED SYLLABUS FOR B. Com. Part II

(w. e. from June, 2011)

B. Com. PART-II (COMPULSORY ENGLISH)

English for Business Communication

SEMESTER III

Paper- C

Division of Teaching Hours:

- | | | |
|-------------------------|---|------------------|
| 1. Communication Skills | : | 12 x 3= 36 Hours |
| 2. Reading Skills | : | 7 x 3= 21 Hours |
| 3. Poetry | : | 7 x 2= 14 Hours |

(Syllabus for Semester Pattern from June 2011)

Section I: *Communication Skills*

Unit 1: English for Marketing

Unit 2: English for Banking

Unit 3: English for Writing Business Reports

Section II: *Reading Comprehension*

Unit 7: The Best Investment I Ever Made : A. J. Cronin

Unit 8: Junk Food : Tanushree Podder

Unit 9: Time is on Their Side : From **certepros.com**

Unit 13: Money : D. H. Lawrence

Unit 14: Executive : John Betjeman

B. Com. PART-II (COMPULSORY ENGLISH)

English for Business Communication

Pattern of Question Paper (40+10)

SEMESTER III

Total Marks: 40

Q. 1		Complete the following sentences choosing the correct option from the ones given below. (Multiple choice questions with four alternatives on Reading Comprehension covering at least 4 units prescribed)	4 Marks
Q. 2	A)	Write short notes on ANY TWO of the following in about 120 to 150 words each. (Three short notes to be set on Prose)	8 Marks
	B)	Write short note on ANY ONE of the following in about 120 to 150 words each. (Two short notes to be set on Poetry)	4 Marks
Q. 3	A)	Answer any one of the following questions: (Questions to be set on Unit No. 1 i.e. English for Marketing with internal option I or II)	8 Marks
	B)	Question to be set on Unit No. 2 i.e. English for Banking	8 Marks
Q. 4		Attempt the following question: (Questions to be set on Unit No. 3 i.e. English for Writing Business Reports with internal option I or II)	8 Marks

Business Statistics

Semester -III,

PAPER – I

Objective: The objective of this course is to provide basic knowledge of statistical techniques as are applicable to business

CONTENTS

Unit-1	Introduction to Statistics:	12
	1.1 Meaning of the word Statistics.	
	1.2 Scope of Statistics: In Industry, Economics, and Management	
	1.3 Meaning of primary and secondary data	
	1.4 Qualitative and Quantitative data , Discrete and Continuous variables, Frequency and Frequency Distribution	
	1.5 Illustrative Examples.	
	Sampling Techniques:	
	1.6 Need and meaning, Definitions of Population, Sample, Sampling,	
	1.7 Advantages of Sampling over Census method,	
	1.8 Methods of Sampling, Simple random sampling with and without replacement, Stratified random sampling (only concept)	
Unit-2	Measures of Central Tendency (Averages):	15
	2.1 Concept of Central Tendency	
	2.2 Requirements of good statistical average	
	2.3 Arithmetic Mean : Definition , Properties of A.M.(without proof), Combined mean.	
	2.4 Positional Averages: Median and Mode ,Partition values (Quartiles and Deciles),	
	2.5 Empirical relation between Mean, Median and Mode	
	2.6 Merits and Demerits of Mean, Median and Mode.	
	2.7 Numerical examples.	

Unit-3	Measures of Dispersion:	15
	3.1 Concept of Dispersion, Requirements of good measures of dispersion.	
	3.2 Absolute and Relative measures of dispersion.	
	3.3 Range- Definition, Coefficient of Range.	
	3.4 Quartile Deviation (Q.D.) Definition, Coefficient of Q.D.	
	3.5 Mean Deviation (M.D.) :Definition of M.D.(about Mean, Median), Coefficient of M.D.	
	3.6 Standard Deviation (S.D.) and Variance: Definitions, Coefficient of S.D, Combined S.D. for two groups	
	3.7 Coefficient of Variation(C.V.): Definition and Its Uses	
	3.8 Merits and Demerits of Q.D., M.D. and S.D	
	3.9 Numerical Examples.	
Unit-4	Analysis of Bivariate data:	18
	Correlation:	
	4.1 Concept and Types of correlation,	
	4.2 Methods of studying correlation, Scatter Diagram, Karl Pearson's correlation coefficient (r), Spearman's rank correlation coefficient(R)	
	4.3 Computation of r for ungrouped data, Computation of R (with and withouttie)	
	4.4 Interpretation of $r = -1$, $r = 0$, $r = +1$,	
	Regression	
	4.5 Concept of regression,	
	4.6 Lines of regression, Regression Coefficients,	
	4.7 Relation between correlation coefficient and regression coefficients,	
	4.8 Numerical examples on correlation and regression..	

Note:. Use of non programmable calculator is allowed.

Reference Books:-

- 1) Statistical Methods, by Dr. S. P. Gupta, Sultan Chand and Sons Publication.
- 2) Introduction to Statistics, by C.B. Gupta.
- 3) Mathematical Statistics, by H.C. Saxena and J.N. Kapur.
- 4) Business Statistics, by S.S. Desai.
- 5) Business Statistics, by G.V. Kumbhojkar.
- 6) Fundamentals of Statistics, by S.C.Gupta.
- 7) Business Statistics-SIM- Shivaji University, Kolhapur.

Nature of Question Paper

B. Com. Part II
Subject: Business Statistics, Paper- I, Sem.III
Business Statistics
Paper- II, Sem-IV

Total Marks: 40

Instructions: i) All questions carry equal marks.

ii) Attempt any five Questions.

iii) Use of non programmable calculator is allowed.

Q. 1 Two bits of 4 marks each (8)

Q. 2 to Q. 6 One bit of 8 marks in each question (8 x 5)

Q. 7 Two bits of 4 marks each (8)

Note: Any bit of 8 marks will be of following nature

i) Only problem of 8 marks.

ii) Only theory of 8 marks.

iii) Mix question of theory and problem of 8 marks.

Semester-III
"Business Economics"
Paper-III,

Objectives-

- 1) To study the basic concepts and theories in macro economics to the students
- 2) To create awareness of macro economic policies and changes in various macro economic theories to the students.

Unit I - Macro Economics – Meaning- Nature, -Scope, -Significance and limitation (10 Lectures)

Unit II – National Income -- (15 Lectures)

- A) Meaning and concepts--GDP,GNP NNP, Personal Income, Disposable income, Per Capita Income, National income at current and constant prices.
- B) Methods of computing National income and it's difficulties -
 - 1) Production Method
 - 2) Income Method
 - 3) Expenditure Method
- C) Application of National income data

Unit III—Value of Money (15 Lectures)

- A) Concept of value of money-Quantity theory of money-Transaction Approach-- Cash Balance Approach
- B) Inflation--Causes--Effects--Control
- C) Index Number--Meaning and construction of simple and weighted index number
- D) Monetary Policy--Meaning – Objectives

Unit IV –Output and Employment (20 Lectures)

- A) J. B. Say's law of market
- B) Keynesian theory of employment
- C) Consumption Function--Average and marginal propensity to consume-- factors influencing Consumption function.
- D) The investment multiplier
- E) Investment Function – Marginal Efficiency to capital –Importance of investment function

Reference Books

1. Monetary Theory –Varsh M. C
2. principals of Economics Agarwal H.S.
3. Advanced Economics Theory Jhingan M L.
4. Economics – Benkam
5. Theory of International trade Haberler
6. Economics of J.M. Keynes ,Dillard Dudley
7. Economics 114 Ed by P.A. Samuelson and Willam D. Nordhan (McGraw Hill International)
8. An introduction to positive economics ,R.G. Lipsey and k.A. Criyatal (8th ed) ELBS, Oxford University Press.
9. Monetary Theory K.K. Dewett
10. Modern Economic theory D.M. Mithani

**Subject:- Business Economics,
Semester, III & Semester IV
Paper III & Paper IV**

(Total Marks-40 Each Semester)

Instructions:-

- 1) All questions carry equal marks.
- 2) Attempt any FIVE Questions out of seven.

Q. No.		Marks
Q. No. 1	Write short Answers (Any Two out of Three)	8 marks
Q. No. 2	Long Answer	8 marks
Q. No. 3	Long Answer	8 marks
Q. No. 4	Long Answer	8 marks
Q. No. 5	Long Answer	8 marks
Q. No. 6	Long Answer	8 marks
Q. No. 7	Write short notes (Any Two out of Three)	8 marks

Semester –III
Corporate Accounting
Paper-I

Objectives :-

- 1) This course shall enable the students to develop awareness and train them in Corporate Accounting inconformity with the Provisions of Indian Companies Act 1956 and Indian Accounting Standards.
- 2) It aims at training the students in the practical aspects and computerized accounting.

Unit I :

Issue and forfeiture of shares, Re-issue of forfeited shares. (15 periods)

Unit II :

Issue and Redemption of Debentures. Redemption of Preference Shares.
(10 Periods)

Unit III :

Preparation of Final Accounts of Companies in Vertical Form. (20 Periods)

Unit IV :

Valuation of Goodwill : Super profit method and Capitalization method.

Valuation of shares : Intrinsic Value, Market Value and Fair Value.

(15 Periods)

Reference Books.

- 1) Gupta R.L. Rdhaswamy M. – Company Account. Sultan Chand and Sons; New Delhi.
- 2) Maheshwari S.N. – Corporate Accounting. Vikas Publication House, New Delhi.
- 3) Shukla M.C. ; Grewal T.S. and Gupta S.C. – Advanced Accounts; S. Chand and Co. New Delhi.
- 4) Jain and Narang – Advanced Accountancy
- 5) S.P. Iyengar – Advanced Accountancy
- 6) H. Chakraborty – Advanced Accounting.

Nature of Question Paper B.Com. Part-II
Subject :- Corporate Accounting
Semester, III & Semester IV
Paper I & Paper II

Instructions:- 1) All Questions are Compulsory
2) Figures to the right indicate marks

	Total Marks:40
Q-1 a) Problem -----8 Marks	
b) Problem -----8 Marks	16 Marks
Note: Common data/ Problem be given for (a) and (b) above	
Q-2 Attempt any Two out of Three	16 Marks
a) Separate Problem ----- 8 Marks	
b) Separate Problem ----- 8 Marks	
c) Separate Problem ----- 8 Marks	
Q-3 Short Notes (Any Two out of Four) 8 Marks	

Semester –III

“Money and financial System”

Paper-I

Objectives of the Paper:-

- 1) To explain the nature, functioning and issues related to money, banks & non banking financial institutions in India to the students.
- 2) To acquaint the students fully with changing role of financial institutions in the process of growth & development.

Unit I: Money- Evolution of money (15 Lecture)

Functions of money-constituents of money supply in India (M1,M2,M3,M4) –meaning and changing relative importance of each- High powered money, Meaning & uses, Sources of change in high powered money.

Unit II: Finance:- (15 Lecture)

Role of Finance in an economy, kinds of Finance Components of Financial System, financial intermediaries, financial markets, financial instruments and their functions.

Unit III: Commercial Banking

(15 Lecture)

Definitions of Bank-functions and importance of Commercial banks-
Balance sheet of a commercial banks-Non performing assets of
commercial banks- Courses and remedies Process of credit creation
of commercial Banks and its limitations.

Unit IV: Indian Banking

(15 Lecture)

Regional rural banks, Lead bank scheme. NABARD-it's
Functions and performance.

References Books:-

1. Tannans Banking Law and Practice in India
2. Sayers Modern Banking
3. S.S.M. Desai Rural Banking in India
4. K.C. Shekhar Banking Theory and Practice
5. Crowther An Outline of Money
6. S.K. Basu Current Banking Theory and Practice
7. D.M. Mithani Money Banking:- International Trade and Public Finance
8. M.C. Vaish Modern Banking Trade and Public Finance
९. वैद्य भा. ह. बँकिंगचे फायदे व व्यवहार पध्दती
१०. डॉ. कुरूलकर, बँकिंगची तत्वे आणि बँकिंग पध्दती
११. देशपांडे श्री. आ. अधिकोष आणि नाणेबाजार
12. S.G. Panandikar Banking in India
13. B.H. Beckhart Banking System
14. S.B. Gupta (1995) Monetary Economics - Institutions, Theory and Policy
15. R.B.I. (2000) Report on Trend and Progress of Banking in India (Annual)
16. L.V. Chandlar & S.M. Goldteld (1977) The Economies of Money and Banking - Harper & Row, New York
17. S. Mitra Money and Banking, Random - House, New York
18. C. Rangarajan (1999) Indian Economics - Essay on Money and Finance
19. P.F. Smith Economics of Financial Institutions and Markets
20. R.B.I. Report of the Committee to Review the working of the Monetary System (Chakravarty Committee)
21. Y. V. Reddy (2000) Review of Monetary and Financial Sector Reforms in India - A Central Bankers Perspective
22. S.B. Gupta Monetary Planning of India : S. Chand, New Delhi.
23. M.Y. Khan Indian Financial System:- Theory and Practice - Tata McGraw Hill, New Delhi.
24. Reserve Bank of India Functions and Workings
25. Banking Commission Reports
26. Reserve Bank of India Annual Report(s)
27. Report on Currency Finance
28. A.K. Sengupta and M.K. Agarwal Money Market Operations in India - Skylark Publications, New Delhi
29. N. Vinayakan Banking 2000, A.D. Kanishka Publishing, Delhi
30. V.R. Panchamukhi, K.M. Raipuria R.Tondon, Money and Finance in World Economic Order - Indus Publishing Co., New Delhi.
31. Merrill Financial Planning in the Bank - Mcmillan India Ltd., New Delhi.

Sub:- Money and Financial System

Paper-I & Paper-II

Semester- III & Semester- IV

Total Marks- 40

Instructions:

1. All questions Carry equal marks.
2. Attempt any Five questions out of Seven.

Q. No.		Marks
Q. No. 1	Write short Answers (Any Two out of Three)	8 marks
Q. No. 2	Long Answer	8 marks
Q. No. 3	Long Answer	8 marks
Q. No. 4	Long Answer	8 marks
Q. No. 5	Long Answer	8 marks
Q. No. 6	Long Answer	8 marks
Q. No. 7	Write short notes (Any Two out of Three)	8 marks

B.Com. –II

Revised syllabus for Sem.-III

Title : Fundamentals of Entrepreneurship

Paper- I – Sem.- III

Year of Implementation :- From June -2011

1. Preamble :-

Entrepreneurship is a significant factor in the economic development of a country. The course “Fundamentals of Entrepreneurship” is designed to develop the entrepreneurial culture among the youth by providing the theoretical inputs and the procedural aspects of projects. It thus, presents a very desirable direction to the higher education by enhancing the utility and employment potential of the graduate degree in commerce.

2. Objectives :-

- 1) To impart theoretical knowledge of Entrepreneurship
- 2) To develop Entrepreneurship
- 3) To acquaint students with practical aspects of entrepreneurship

3. Syllabus

Unit-I

Entrepreneur-concept,-types-functions-qualities of successful entrepreneur-role of entrepreneur in the era of L.P.G.

Unit-II

Entrepreneurship-concept-importance-Nature-factors stimulating entrepreneurship-obstacles in entrepreneurial growth-theories of entrepreneurship-

Unit-III

Entrepreneurship Development-concept-objectives-process-Entrepreneurial motivation-problems and measures -EDP in India Institutions for entrepreneurship development-EDII Ahmedabad-NIESBUD New Delhi-NISIET Hyderabad-MCED Aurangabad

Unit-IV

Micro Small and medium Enterprises (MSME)-Definition-importance- MSME policy in India-Role of SIDCO-SIDBI and DIC. Problems of MSME.

4. Duration-

The duration of course shall be six months -Role of SIDCO-SIDBI and DIC. Problems of MSME.

5. References-

1. Dynamics of Entrepreneurial Development & Management – By Vasant Desai
2. Udyojakata – By Prabhakar Deshmukh
3. Entrepreneurship Development in India – BY C.B. Gupta & N.P. Shrinivasan
4. Project preparation Appraisal, Implementation- By Prasanna Chandra
5. Entrepreneurship and small Business Mgt.- By Shukla M.B.
6. Entrepreneurial Development – By Khanaka S.S.
7. Entrepreneurial Development – By Godron E. & Natarajan K.
8. Entrepreneurial Development – By Taneja satish & Gupta S.L.
9. Directorate of Industries- Udyog sadhana Govt. of Maharashtra.
10. Micro small & Medium Enterprises Act 2006.

6. Nature of Question Paper :-

Fundamentals of Entrepreneurship Paper- I – Sem.-III

Instructions :

1. All questions carry equal marks
2. Question No-1 is Compulsory and attempt any four questions out of the remaining.

Q. No.		Marks
Q. No. 1	Write short Answers (Any Two out of Three)	8 marks
Q. No. 2	Long Answer	8 marks
Q. No. 3	Long Answer	8 marks
Q. No. 4	Long Answer	8 marks
Q. No. 5	Long Answer	8 marks
Q. No. 6	Long Answer	8 marks
Q. No. 7	Write short notes (Any Two out of Three)	8 marks

7. Allotment of periods

Unit	No. of Lectures
1	15
2	15
3	20
4	10

Equivalence:-

Sr. No.	Pre –Revised	Revised 2011
1	English for Business Communication	English for Business Communication Paper-III Semester- III
		English for Business Communication Paper-IV Semester- IV
1	Business Statistics	1- Business Statistics Paper I, Semester III
		2- Business Statistics Paper-II Semester IV
2	Business Economics Paper-II	1- Business Economics Paper III, Semester III
		2- Business Economics Paper-IV Semester IV
3	Corporate Accounting	1- Corporate Accounting Paper I, Semester III
		2- Corporate Accounting Paper-II Semester IV
4	Money and Financial System	1- Money and Financial System Paper –I Semester -III
		2- Money and Financial System Paper –II Semester-IV
5	Fundamentals of Entrepreneurship	1- Fundamentals of Entrepreneurship Paper –I Semester -III
		2- Fundamentals of Entrepreneurship Paper –II Semester-IV

B. Com. PART-II (COMPULSORY ENGLISH)
English for Business Communication
SEMESTER IV
Paper - D

Division of Teaching Hours:

- | | | |
|-------------------------|---|-------------------|
| 1. Communication Skills | : | 12 x 3 = 36 Hours |
| 2. Reading Skills | : | 7 x 3 = 21 Hours |
| 3. Poetry | : | 7 x 1 = 07 Hours |

(Syllabus for Semester Pattern from June 2011)

Section I: Communication Skills

Unit 4: English for Public Relations Correspondence

Unit 5: Summarizing

Unit 6: Organizing Written Composition

Section II: Reading Comprehension

Unit 10: My Lost Dollar : Stephen Leacock

Unit 11: Financial Infidelity : Jay MacDonald

Unit 12: Pioneer Indian Sales Girls : Prakash Tandon

Unit 15: Bitter Truth : Nikhileshwar

B. Com. PART-II (COMPULSORY ENGLISH)
English for Business Communication

Pattern of Question Paper (40+10)

SEMESTER IV

Total Marks: 40

Q. 1		Complete the following sentences choosing the correct option from the ones given below. (Multiple choice questions with four alternatives on Reading Comprehension covering at least 4 units prescribed)	4 Marks
Q. 2	A)	Write short notes on ANY TWO of the following in about 120 to 150 words each. (Three short notes to be set on Prose)	8 Marks
	B)	Write short note on the poem prescribed in about 120 to 150 words.	4 Marks
Q. 3	A)	Question to be set on Unit No. 4 i.e. English for Public Relations Correspondence	8 Marks
Q. 4	A)	Write a summary of the following passage in one-third of its original length. Suggest a suitable title. (a passage about 250 to 300 words to be set)	8 Marks
	B)	Rewrite ANY EIGHT of the following: Questions to be set on Unit No. 6 i.e. Organizing Written Composition (Note: Ten sentences to be given on tenses/conjunctions/pronouns.)	8 Marks

Semester-IV
Business Statistics
Paper – II

Unit-1	Probability and Probability Distributions:	18
	<i>Probability:</i>	
	1.1 Trial, Sample Space, Events, Classical definition of Probability,	
	1.2 Addition and Multiplication laws of Probability (without proof),	
	1.3 Examples without use of permutations and computations.	
	<i>Binomial Distribution:</i>	
	1.4 p.m.f., Mean and Variance (without proof),	
	1.5 Simple examples to find probabilities and parameters.	
	<i>Normal Distribution:</i>	
	1.6 p.d.f., Mean and Variance (without proof),	
	1.7 Definition of Standard Normal Variate and its p.d.f.,	
	1.8 Properties of normal curve,	
	1.9 Examples to find probabilities for given area under standard normal curve.	
Unit-2	Time Series:	14
	2.1 Definition and Uses of Time Series, Components of time series,	
	2.2 Methods of determination of trend.	
	Method of Moving Averages,	
	Method of Least Squares (only for straight line).	
	2.3 Determination of Seasonal Variations by Simple Average Method.	
	2.4 Numerical examples.	
Unit-3	Index Numbers:	14
	3.1 Need and meaning of Index Numbers,	
	3.2 Problems involved in Construction of index numbers	
	3.3 Price, Quantity and Value based index numbers,	
	3.4 Simple (unweighted) index numbers, Weighted index numbers,	
	3.5 Laspeyre's, Paasche's and Fisher's index numbers,	
	3.6 Numerical examples.	
Unit-4	Statistical Quality Control (S.Q.C.):	14
	4.1 Concept and need of S.Q.C.,	
	4.2 Advantages of S.Q.C.,	
	4.3 Chance and Assignable causes, Process control and Product control,	
	4.4 Control Chart and its construction	
	4.5 Control Charts for variables:	
	Mean and Range Charts,	
	4.6 Control Charts for Attributes:	
	Control chart for number of defectives(np-chart) for fixed sample size,	
	Control chart for number of defects per unit (C-chart),	
	4.7 Numerical examples.	

Note:. Use of non programmable calculator is allowed.

Reference Books:-

- 1) Elements of Statistics by D. N. Elance.
- 2) Introduction to Statistics, by C.B. Gupta.
- 3) Mathematical Statistics, by H.C. Saxena and J.N. Kapur.
- 4) Business Statistics, by S.S. Desai.
- 5) Business Statistics, by G.V. Kumbhojkar.
- 6) Fundamentals of Statistics, by S.C. Gupta.
- 7) Mathematical Statistics, by D.C. Sanchety and V. K.. Kapoor.
- 8) Business Statistics-SIM- Shivaji University ,Kolhapur.

Semester—IV
“Business Economics”
Paper—IV

Unit—I Business Cycles **(8 Lecture)**

- A) Meaning and Phases
- B) Theories of Trade cycles—Hawtrey—Shumpeter,-and Keynes.
- C) Control of trade cycles

Unit—II Public Finance **(22 Lecture)**

- A) Meaning-Nature-and scope of public finance—The principal of maximum social advantage.
- B) Direct and Indirect taxes—Concept of value added tax (VAT)
- C) Public Expenditure—Causes of growth in public expenditure—Effects of public expenditure
- D) Public Debt—Causes and Effects of public debt
- E) Deficit Financing—Meaning—Objectives and Limitation

Unit III—International Trade **(15 Lecture)**

- A) Advantages and Disadvantages –Ricardian theory of international trade— Terms of trade, Factors influencing terms of trade
- B) Balance of Payment – Disequilibrium Causes-and Remedies

Unit IV—Foreign Exchange **(15 Lecture)**

- A) Exchange rates—Fixed and Floating -Spot and Future
- B) Purchasing Power parity theory
- C) Arguments for and against protectionism

Reference Books

1. Monetary Theory –Varsh M. C
2. principals of Economics Agarwal H.S.
3. Advanced Economics Theory Jhingan M L.
4. Economics – Benkam
5. Theory of International trade Haberler
6. Economics of J.M. Keynes ,Dillard Dudley
7. Economics 114 Ed by P.A. Samuelson and Willam D.Nordhan (McGraw Hill International)
8. An introduction to positive economics ,R.G. Lipsey and k.A. Criyatal (8th ed) ELBS, Oxford University Press.
9. Monetary Theory K.K.Dewett
10. Modern Economic theory D.M.Mithani

Semester –IV
Corporate Accounting
Paper –II

Unit I:

Accounting for Amalgamation, Absorption and External Reconstruction of companies – Calculation of purchase consideration as per Accounting Standard 14 only. (20 Periods)

Unit II :

Holding Company Accounts with one subsidiary only as per Accounting Standard 21. (15 Periods)

Unit III :

Accounting for Liquidation of companies – Preparation of Liquidator's Final Statement of Account. (10 Periods)

Unit IV :

Computer Application through Accounting Package Tally (Latest Version) – Preparation of following records on Tally (with inventory) (15 Periods)

- A) Creation of company, Group, Ledger Accounts, Feeding of Accounting data – Receipts, Payments, Purchase, Sale, Contra, Journal, Credit Note and Debit Note.
- B) Inventory Information – Groups, Items and Valuation.
- C) Generation of various Accounting Reports.

Note :

- 1) College should make a provision of necessary computers for commerce department to train the students in Computer Accounting as prescribed in the syllabus.
- 2) The study tour may be arranged for increasing the awareness of students regarding Corporate Accounting.

Reference Books.

- 1) Gupta R.L. Rdhaswamy M.- Company Account. Sultan Chand and Sons; New Delhi.
- 2) Maheshwari S.N.- Corporate Accounting. Vikas Publication House, New Delhi.
- 3) Shukla M.C. ; Grewal T.S. and Gupta S.C. – Advanced Accounts; S. Chand and Co. New Delhi.
- 4) Jain and Narang – Advanced Accountancy
- 5) S.P. Iyengar – Advanced Accountancy
- 6) H. Chakraborty – Advanced Accounting.

Semester –IV
“Money and financial System”
Paper-II

Objectives of the Paper:-

- 1) To explain the nature, functioning and issues related to money, banks & non banking financial institutions in India to the students.
- 2) To acquaint the students fully with changing role of financial institutions in the process of growth & development.

Unit I: Development banks and other non banking financial institutions:-

(10 Lecture)

- a) Development banks- India and their features
- b) Non banking financial institutions- their features.
- c) Unregulated credit market and their features.

Unit II: Reserve Bank of India

(15 Lecture)

- a) Functions of RBI
- b) Instruments of credit control of RBI
- c) Main feature of monetary policy Since independence.

**Unit III: Problems and policies of Allocation of institutional credit
& interest rates.**

(15 Lecture)

- A) Problems between the govt.& commercial sector- Intersectoral & interregional problems, problems between large & small borrowers- Operation of conflicting pressure before and after nationalization in 1969.
- B) Interest rate: Various rates in India -bond rate, deposit rates, lending rates Administered rates & market determined rates.)

Unit IV Practical Banking operations (through bank visit) (20 Lecture)

- a) Bank Customer
- b) Procedure of opening, transferring and closing of an account.
- c) Issue of DD,MT,TT, discounting of negotiable instruments.
- d) Banker's rights of obligations.
- e) Credit card and debit card ATM, E Banking ,M Banking

References Books:

1. Tannans Banking Law and Practice in India

2. Sayers Modern Banking
3. S.S.M. Desai Rural Banking in India
4. K.C. Shekhar Banking Theory and Practice
5. Crowther An Outline of Money
6. S.K. Basu Current Banking Theory and Practice
7. D.M. Mithani Money Banking:- International Trade and Public Finance
8. M.C. Vaish Modern Banking Trade and Public Finance
९. वैद्य भा. ह.बँकिंगचे फायदे व व्यवहार पध्दती
१०. डॉ. कुरूलकर, बँकिंगची तत्वे आणि बँकिंग पध्दती
११. देशपांडे श्री. आ. अधिकोष आणि नाणेबाजार
12. S.G. Panandikar Banking in India
13. B.H. Beckhart Banking System
14. S.B. Gupta (1995) Monetary Economics - Institutions, Theory and Policy
15. R.B.I. (2000) Report on Trend and Progress of Banking in India (Annual)
16. L.V. Chandlar & S.M. Goldteld (1977) The Economies of Money and Banking - Harper & Row, New York
17. S. Mitra Money and Banking, Random - House, New York
18. C. Rangarajan (1999) Indian Economics - Essay on Money and Finance
19. P.F. Smith Economics of Financial Institutions and Markets
20. R.B.I. Report of the Committee to Review the working of the Monetary System (Chakravarty Committee)
21. Y. V. Reddy (2000) Review of Monetary and Financial Sector Reforms in India - A Central Bankers Perspective
22. S.B. Gupta Monetary Planning of India : S.Chand, New Delhi.
23. M.Y. Khan Indian Financial System:- Theory and Practice - Tata McGraw Hill, New Delhi.
24. Reserve Bank of India Functions and Workings
25. Banking Commission Reports
26. Reserve Bank of India Annual Report(s)
27. Report on Currency Finance
28. A.K. Sengupta and M.K. Agarwal Money Market Operations in India - Skylark Publications, New Delhi
29. N. Vinayakan Banking 2000, A.D. Kanishka Publishing, Delhi
30. V.R. Panchamukhi, K.M. Raipuria R.Tondon, Money and Finance in World Economic Order - Indus Publishing Co., New Delhi.
31. Merrill Financial Planning in the Bank - Mcmillan India Ltd., New Delhi.

Sem.-IV

1) Title : Fundamentals of Entrepreneurship Paper No.- II,

Preamble :-

Entrepreneurship is a significant factor in the economic development of a country, The course “Fundamentals of Entrepreneurship” is designed to develop the entrepreneurial culture among the youth by providing the theoretical inputs and the procedural aspects of projects. It thus, Presents a very desirable direction to the higher education by enhancing the utility and employment potential of the graduate degree in commerce.

2) Objectives :

- i) To develop the skills of Entrepreneurship
- ii) To impart theoretical knowledge of Entrepreneurship
- iii) To acquaint students with practical aspects of Entrepreneurship

3) Syllabus :-

Unit-I :Women Entrepreneurship- definition-characteristics-causes of limited growth in India-remedies for women entrepreneurship development.

Unit-II : Rural Entrepreneurship-concept- rural entrepreneurial environment - problems of rural Entrepreneurs- Entrepreneurship in agricultural sector and village Industry-strategies for rural entrepreneurship development- Industrial estate in Maharashtra-Objectives, and Importance.

Unit-III :Project identification and report-Concept of project-Project classification-Project identification-formulation-appraisal-selection-implementation and management – Reasons for failure of project report-project for dairy-retail stores and call Centers.

Unit-IV : Stories of Successful Entrepreneurship – JRD. TATA, Narayan MURTI (Infosys), Kiran Muzumdar (BIOCON) LAXMANRAO KIRLOSKAR, VIDYA MURKUMBE (Renuka Sugars), R.M. MOHITE, B.G. SHIRKE.

References-

1. Dynamics of Entrepreneurial Development & Management – By Vasant Desai
2. Udyojakata – By Prabhakat Deshmukh
3. Entrepreneurship Development in India – BY C.B. Gupta & N.P. Shrinivasan
4. Project preparation Appraisal, implementation- By Prasanna Chandra
5. Entrepreneurship and small Business Management- By Shukla M.B.
6. Entrepreneurial Development – By Khanak S.S.
7. Entrepreneurial Development – By Godron E. & Natarajan K.
8. Entrepreneurial Development – By Taneja satish & Gupta S.L.

Directorate of Industries- Udyog sadhana Govt. of

1. Allotment of periods

Unit	No. of Lectures
1	10
2	20
3	15
4	15