" A" Re- accredited By NAAC
(2014) with CGPA-3.16

SHIVAJI UNIVERISTY, KOLHAPUR-416 004. MAHARASHTRA
PHONE : EPABX-2609000
FAX 0091-0231-2691533 & 0091-0231-2692333 – BOS 2609094
शिवाजी विद्यापीठ, कोल्हापूर - ४१६ ००४.
दुरध्वनिः (ईपीएबीएक्स) २६०९००० विस्तारीत ⁄ . २६०९०९४)
फॅक्स : ००९१-०२३१-२६९१५३३ व २६९२३३३.
e-mail : bos@unishivaji.ac.in Web-site :www.unishivaji.ac.in

Ref. No./SU/BOS/Commerce /B.Com/2233 Date : 10 Jun 2015

The Principal,
All Affiliated Commerce Colleges
Shivaji University, Kolhapur.

Sub:-Regarding revised Syllabi, Nature of Question Paper and Equivalence

of B.Com. Part-III (Sem-V& VI) under the Faculty of Commerce.

Sir/Madam,

With reference to the subject mentioned above, I am directed to inform you that the university authorities have accepted and granted approval to the revised Syllabi, Nature of Question Paper and Equivalence of B.Com. Part-III (Sem-V & VI) under the Faculty of Commerce as mentioned below.

Sr. No.	Semester -V	Sr. No.	Semester -VI
1	Business Regulatory framework (Compulsory) Paper-I	27	Business Regulatory framework (Compulsory) Paper-II
2	Business Environment (Compulsory) Paper-I	28	Business Environment (Compulsory) Paper-II
3	Co-operative Development (Compulsory) Paper-I	29	Co-operative Development (Compulsory) Paper-II
4	Modern Management Practices (Compulsory) Paper-I	30	Modern Management Practices (Compulsory) Paper-II
5	Advanced Accountancy (Optional) Paper -I	31	Advanced Accountancy (Optional) Paper -III
6	Advanced Accountancy (Optional) Paper- II	32	Advanced Accountancy (Optional) Paper -IV
7	Advance Costing (Optional) Paper -I	33	Advance Costing (Optional) Paper -III
8	Advance Costing (Optional)Paper- II	34	Advance Costing (Optional) Paper -IV
9	Taxation (Optional) Paper -I	35	Taxation (Optional) Paper- III
10	Taxation (Optional) Paper- II	36	Taxation (Optional) Paper -IV
11	Public Finance (Optional) Paper -I	37	Public Finance (Optional) Paper -III
12	Public Finance (Optional) Paper- II	38	Public Finance (Optional) Paper -IV
13	Insurance (Optional) Paper -I	39	Insurance (Optional) Paper- III
14	Insurance (Optional) Paper- II	40	Insurance (Optional) Paper -IV
15	E-Commerce (Optional) Paper -I	41	E-Commerce (Optional) Paper -III
16	E-Commerce (Optional) Paper -II	42	E-Commerce (Optional) Paper -IV
17	Advanced Banking & Financial System (Optional) Paper -I	43	Advanced Banking & Financial System (Optional) Paper -III
18	Advanced Banking & Financial System (Optional) Paper -II	44	Advanced Banking & Financial System (Optional) Paper -IV
19	Rural Economics and Co-operation (Optional) Paper -I	45	Rural Economics and Co-operation (Optional) Paper -III
20	Rural Economics and Co-operation (Optional) Paper- II	46	Rural Economics and Co-operation (Optional) Paper -IV

21	Advanced Statistics (Optional) Paper -I	47	Advanced Statistics (Optional) Paper -III
22	Advanced Statistics (Optional) Paper- II	48	Advanced Statistics (Optional) Paper -IV
23	Industrial Management (Optional) Paper -I	49	Industrial Management (Optional) Paper -III
24	Industrial Management (Optional) Paper -II	50	Industrial Management (Optional) Paper -IV
25	Marketing (Optional) Paper -I	51	Marketing (Optional) Paper -III
26	Marketing (Optional) Paper -II	52	Marketing (Optional) Paper -IV

This syllabi will be implemented from the academic year 2015-16 (i.e. from June 2015) onwards. A soft copy (C.D.) containing the syllabus is enclosed herewith. This syllabus is also available on university website www.unishivaji.ac.in.

The question papers on the pre-revised syllabi of above mentioned course will be set for the examinations to be held in Oct/Nov-2015 & March/April-2016. These two chances are available for repeater students, if any.

You are therefore requested to bring this to the notice of all students and teachers concerned.

Thanking you,

Yours faithfully,

Sd/-

Dy. Registrar

Encl: -As above.

Copy to:-

1 Dean, Faculty of Commerce
2 Chairman, Board of Studies in
1.Business Management 2. Commerce
3. Business Economics 4. Accountancy.
} For information

3 Appointment Section
4 B.Com. Section
5 Affiliation Section (P.G.)
6 Computer Centre
7 P.G. Admission
8 Meeting Section
9 P.G.Seminar
10 Eligibility Section
11 Center for Distance Learning.
} For information & necessary action.

SHIVAJI UNIVERSITY, KOLHAPUR

"A" Re-Accredited By NAAC

(2014) with CGPA-3.16

Revised Syllabus For

Bachelor of Commerce

Semester – V and VI

(Under Faculty Of Commerce)

Syllabus to be implemented from June 2015-16 onwards.

SHIVAJI UNIVERSITY, KOLHAPUR

B.Com. Part- III- Semester-V & Semester VI

Revised Syllabus to be introduced from June, 2015-16

Sr. No.	Semester -V	Sr. No.	Semester -VI
1	Business Regulatory frame Work (Compulsory) Paper-I	27	Business Regulatory frame Work (Compulsory) Paper-II
2	Business Environment (Compulsory) Paper-I	28	Business Environment (Compulsory) Paper-II
3	Co-operative Development (Compulsory) Paper-I	29	Co-operative Development (Compulsory) Paper-II
4	Modern Management Practice (Compulsory) Paper-I	30	Modern Management Practice (Compulsory) Paper-II
5	Advanced Accountancy (Optional) Paper -I	31	Advanced Accountancy (Optional) Paper -III
6	Advanced Accountancy (Optional) Paper- II	32	Advanced Accountancy (Optional) Paper -IV
7	Advance Costing (Optional) Paper -I	33	Advance Costing (Optional) Paper -III
8	Advance Costing (Optional) Paper- II	34	Advance Costing (Optional) Paper -IV
9	Taxation (Optional) Paper -I	35	Taxation (Optional) Paper- III
10	Taxation (Optional) Paper- II	36	Taxation (Optional) Paper -IV
11	Public Finance (Optional) Paper -I	37	Public Finance (Optional) Paper -III
12	Public Finance (Optional) Paper- II	38	Public Finance (Optional) Paper -IV
13	Insurance (Optional)Paper -I	39	Insurance (Optional) Paper- III
14	Insurance (Optional) Paper- II	40	Insurance (Optional) Paper -IV
15	Marketing (Optional) Paper -I	41	Marketing (Optional) Paper -III
16	Marketing (Optional) Paper- II	42	Marketing (Optional) Paper -IV
17	Advanced Banking (Optional) Paper -I	43	Advanced Banking (Optional) Paper -III
18	Advanced Banking (Optional) Paper- II	44	Advanced Banking (Optional) Paper -IV
19	Rural Eco. & Co-operation (Optional) Paper -I	45	Rural Eco. & Co-operation (Optional) Paper -III
20	Rural Eco. & Co-operation (Optional) Paper- II	46	Rural Eco. & Co-operation (Optional) Paper -IV
21	Advanced Statistics (Optional) Paper -I	47	Advanced Statistics (Optional) Paper -III

22	Advanced Statistics (Optional) Paper- II	48	Advanced Statistics (Optional) Paper -IV
23	Industrial Management (Optional) Paper -I	49	Industrial Management (Optional) Paper -III
24	Industrial Management (Optional) Paper- II	50	Industrial Management (Optional) Paper -IV
25	E-Commerce(Optional) Paper -I	51	E-Commerce(Optional) Paper -III
26	E-Commerce (Optional) Paper -II	52	E-Commerce (Optional) Paper -IV

B.Com. III

Semester-V

(Compulsory Paper)

Business Regulatory Framework Paper I

Revised Syllabus w. e. f. June 2015

Objectives:

1) To create legal awareness among the students.

2) To acquaint the students with the latest laws governing business and commercial transactions

Unit-1: Law of Contract- General Principles (Indian Contract Act, 1872)

a) Definition of Business Law and its sources

b) Definition, essential element and kinds of contract

c) Offer and Acceptance, Capacity of Parties, Consideration, Free Consent and Legality of Objectives

d) Void Agreements

e) Discharge of Contract

f)Remedies for Breach of Contract **(20 Lectures)**

Unit-2: Special Contract:

A) Indemnity and Guarantee Contract: Definitions, Parties to contracts, Distinction between a Contract of Indemnity and a Contract of Guarantee, Types of Guarantee,

B) Contract Bailment and Pledge: Definitions, Features, Distinction between Bailment and Pledge

C) Contract of Agency: Definition, Modes of creation of agency and its termination. **(15 Lectures)**

Unit-3: Sale of Goods Act

a) Contract of sale of goods: Concept and essentials

b) Sale and Agreement to Sale

c) Conditions and Warranties

d) Performance of contract of sale

e) Unpaid seller and his rights **(15 Lectures)**

Unit-4: Limited Liability Partnership Act, 2008

a) Salient features of Limited Liability Partnership Act

b) Nature of limited liability partnership

c) Incorporation of limited liability partnership

d) Limitations of liability of LLP and partners **(10 Lectures)**

Reference Books:

1) Business Law- Kavita Krishnamurthi

2) Essentials of Business and Industrial Laws- B.S. Moshal

3) Business Law- M.C. Kuchhal

4) Elements of Mercantile Law- N.D. Kapoor

5) Mercantile Law- Arun Kumar

6) Mercantile Law- S.S.Gulshan

7) The Principles of Mercantile Law- Avtarsingh

8) Commercial and Industrial Law-A.K. Sen and J.K. Mitra

Websites:

1) http://www. answers.com/topic/contracts-legal

2) http://www. lectlaw.com/def/1031.html

3) www. expert.com, Expert Law Library

Concerned bare Acts may also be referred.

B.Com Part III
Semester - V
(Comp. Paper)
Business Environment Paper I
(Indian Economic Environment)
Revised Syllabus w. e. f. June 2015

Preamble: Indian economy has occupied a significant position in the world economy. Number of multinational companies are trying to enter in the Indian economy. As well as various Indian companies have established their good status at international level. Indian intelligentsia is working at international industrial, banking finance, commercial, trading and technological field. Indian agriculture is undergoing technological changes. Agricultural sector has been providing livelihood to the majority of the Indian population. During the recent era service sector is growing rapidly. Still Indian economy is facing some of the fundamental economic problems. On this background our students should have to know economic environment at national and international level.

Unit I - Business Environment 8 Periods

a) Concept
b) Components
c) Importance

Unit II Agricultural Development 18 Periods

a) Present status of Indian Agriculture and Agricultural crisis
b) Agricultural marketing-Problems, Agricultural price policy
c) Food security in India
d) National Commission on farmers- Agricultural Renewal Action Plan.
e) Agricultural labour – Problems and suggestions

Unit III Industrial Development 18 Periods

a) Small Scale Industries – Role –Problems and Remedies.
b) Industrial policy -1991
c) Progress of industrial sector in globalization era
d) Trade union movement – Problems and measures.

Unit IV Problems of Indian Economy 16 Periods

a) Features of Indian population
b) Unemployment and poverty – causes and remedies
c) Inequality of Income and wealth.
d) Black Money - Causes and remedies
e) Problems of rural and urban economy

Paper- I & II References Books

1) Sundaram and Black The International Business Environment Prentics New Delhi.
2) Agarwal A. N. Indian Economy, Vikas publishing House, Delhi.
3) Khan Farocq Business and society, S Chand, Delhi
4) Dutt and Sundaram K P M Indian Economy S Chand Delhi
5) Mishara S K and PuriV K - Indian Economy, Himalaya Publishing House
6) Dutt Ruddar Economic Reforms in India –A Critique,S Chand , New Delhi.
7) Francis Cherunilam, -Business Environment, Himalaya publishing House, Bombay
8) Adhikary Economic Environment of Business,S Chand.
9) Kuchhal S. C. -Industrial Economy of India Chaitanya House,Allahabad.
10) Namboodripad E M S Indian Planning and crises, National book Center New Delhi.

B.com. Part-III
Semester V
(Comp. Paper)
Co-operative Development Paper- I
Revised Syllabus w. e. f. June 2015

Objectives

1. To study the meaning and principles of Co-operation.
2. To study the agricultural and Non-agricultural Credit Co-operative institutions.
3. To study the Co-operative movement in Maharashtra.
4. To Study the impact of Globalization on Co-operative movement.

Unit - I – Introduction to Co-operative movement in India 16 Periods

A) Meaning, definition and features of Co-operation.
B) Principles of Co-operation specified by International Co-operative Alliance (ICA) 1937 &1967, Manchester Principles- 1995.
C) Role of Co-operation in economic development.
D) High Power Committee Report on Co-operatives (Shivajirao Patil Committee Report).

Unit –II – Co-operative Credit Movement in India 16 Periods

A) Co-operative credit movement in post independence period.
B) Short - term (three tier system) & long- term (two tier system) Agricultural Co-operative credit structure in India – functions, progress, problems, and remedies.
C) Khusro Committee Report.
D) Vaidhyanathan Committee Recommendations in respect to short term credit.

Unit III - Agricultural Co-operatives in India. 14 Periods

A) Co-operative Marketing- structure, functions, problems and remedies
B) NAFED – Functions, roblems and remedies.
C) Kurian - Alagh Committee Report
D) Co-operative Farming-types, problems and remedies.

Unit -IV- Non -Agricultural Co-operatives in India- 14 Periods

a) Housing Co-operatives – types, problems and remedies.
b) Labour Co-operatives – functions, problems and remedies.
c) Urban Co-operative Banks- functions, problems and remedies.
d) Industrial Co-operatives- functions, problems and remedies.

REFERENCE BOOKS

1. Co-operation in India -- H. R. Mukhi, New Height Publishers, New Delhi.
2. Theory, History and Practice of Co-operation – R. D. Bedi, Loyal book Depot, Meerat
3. Co-operation in India --B.S. Mathur, Sahitya Bhavan, Agra.
4 .Law and Management of Co-operatives -- B. B. Trivedi.
5. Agricultural Co-operation in India. -- John Mathur, Reliance Publishing House, New Delhi.
6. Fundamentals of Co-operation - Krishana Swami, S Chand and Company, New Delhi.
7. Principles of Co-operation --- T. N. Hajela.
8. Shivajirao Patil Committee Report.
9. Kurian-Alagh Committee Report.
10. Principles of Co-operation – Dr- G.S.Kamat
11.Sahakar-Mukund Tapkir
12. Cases in co-operative movement – G.S.Kamat
13. New dimentions of co-operative management – G.S.Kamat
Co-operative organization and management – K.K.Taimani
14.Economics for Competitive Examinations Dr.M.N. Shinde & Dr.A.D. Satre (Marathi)

B.Com. Part-III
Semester-V
(Compulsory Paper)
Modern Management Practices Paper-I
Revised Syllabus w. e. f. June 2015

Objectives: 1) To make students familiar with the modern management practices being used by the corporate world.
2) To acquaint the students the importance and applicability of various modern management practices.

Unit-1: Contribution to Modern Management Practices

(a) Modern Management: Concept and importance of modern management in changing environment.

(b) Contribution of Peter Drucker: Management by Objectives (MBO)—Concept, Characteristics, Importance, Merits and Demerits.

(c) Contribution of C.K.Prlhad: Core Competencies, Factors of core competencies, Identifying core competencies.

(d) **Contribution of Michael Porter:** Competitive Advantage, Cost Leadership, Differentiation and Focus. **(20 Lectures)**

Unit-2: Strategic Management and Customer Relationship Management (CRM):

(a) Strategic Management: Meaning and Importance, Environmental Analysis and SWOT Analysis, Process of Strategic Management, Types of Strategy.

(b) Customer Relationship Management (CRM): Concept, Importance of CRM and e-CRM. **(15 Lectures)**

Unit-3: Corporate Governance and Corporate Social Responsibility

(a) Corporate Governance: Concept, Definitions, Role of Board of Directors in Corporate Governance, Role of Shareholders and Auditors in Corporate Governance, Concept of Ethics, Ethical issues in management.

(b) Corporate Social Responsibility: Concept of Social Responsibility, Areas of Social Responsibilities. **(15 Lectures)**

Unit-4: Knowledge Management and Disaster Management:

(a) Knowledge Management: Concept, Process and Parameters of Knowledge Management.

(b) Disaster Management: Concept, Types of disaster—natural and manmade, Steps in prevention and mitigation of disaster. **(10 Lectures)**

Reference Books:

1) Heinz Weirich, Mark V. Cannice, Harold Koontz, 'Management'-- McGraw Hill Education (India) Pvt. Ltd., New Delhi.
2) R. Satya Raju, A. Parthsarathy, 'Management: Text and Cases'—PHI Learning Pvt. Ltd. , New Delhi.
3) Anil Bhat, Arya Kumar, 'Management-Principles, Process and Practices' Oxford University Press.
4) Dr. C. B. Gupta, 'Organisation Management'.
5) M.C. Shukla, ' Business Organisation and Management'
6) Gene Burton and Manab Thakur, ' Management Today: Principles and Practice.'
7) Peter Drucker, ' The Practice of Management.'
8) Michel Porter, ' Competitive Advantage.'
9)C.K. Pralhad and Gary Hamel , 'Competing for Future'
10) Dr. Azhar Kazmi, ' Business Policy.'
11) Deepak Morris, ' Business Ethics.'
12) Peter Pratley, ' The Essence of Business Ethics.'
13) R.P. Banerjee, ' Ethics in Business and Management.'

B.Com. Part- III
Semester-V
(Optional Paper)
Advanced Accountancy
Revised Syllabus w. e. f. June 2015

1) Subject - Advanced Accountancy Sem. V & VI, Optional Paper I to IV
2) Year of implementation - Syllabus will be implemented from June 2015
3) Pattern - Pattern of Examination will be Semester
4) Medium of instructions - The medium of instructions shall be English
5) Scheme of Examination :-
   - The examination shall be conducted at the end of each semester.
   - The Theory paper shall carry 40 marks.

B. Com. Part-III
Semester - V
(Optional Paper)
Advanced Accountancy Paper - I

Objectives :-To expose students to advanced accounting issues and practices.

Unit I :- **Bank Final Accounts** - (Vertical Format Only) (20 Lectures)

Unit II :- **a) Farm Accounting** (10 Lectures)

b) Hire purchase system-Excluding Hire purchase Trading Account (10 Lectures)

Unit III :- **Insurance Claim** - Loss of Stock and Loss of Profit Policy (10 Lectures)

Unit IV :- **Introduction to Management Accounting and Cost Accounting** - Meaning, Advantages, Objectives and Limitations, (10 Lectures)

Reference Books :-

(i) Advanced Accountancy - Shukla & Grewal
(ii) Advanced Accountancy – Chakrab horthy
(iii) Advanced Accountancy - R. R. Gupta
(iv) Advanced Accountancy - R. L. Gupta
(v) Advanced Accountancy - Tulsian
(vi) Principles of Management Accounting - Manmohan Goyal
(vii) Cost Accounting - B. K. Bhar
(viii) Cost Accounting - Jain & Narang
(ix) Steps in Advanced Accounting - Maheshwari

B. Com. Part-III
Semester – V
(Optional Paper)
Advanced Accountancy Paper - II
Sub-title- Auditing
Revised Syllabus w. e. f. June 2015

Objectives :-

To gain working knowledge of generally accepted auditing procedure, techniques & skills.

Unit I :- **Auditing** - Meaning, Objectives, Scope, general principles, Types of Audit, Internal & External Audit , Importance of Internal check for Audit. (15 Lectures)

Unit II :- **Vouching** - Meaning, Need & Importance, Vouching of Cash & Credit transaction, Investigation-Meaning & Need, Verification & Valuation of Assets & Liabilities. (20 Lectures)

Unit III :- Special features in respect of Audit of Co-operative Societies, Banks (10 Lectures)

Unit IV :- Appointment, Qualification, Disqualification, Removal & Remuneration of an auditor of a Ltd. Company. Statutory Audit Report. Audit & Assurance Standards (AAS) related to these topics. (15 Lectures)

Note :- Language of Answer should be English.

Reference Books :-

(i) Principles of Auditing - De Paula
(ii) Practical Auditing - B. N. Tandon
(iii) Contemporary Auditing - Kamal Gupta
(iv) Principles and Practice & Auditing - R. G. Saxena

B. Com. III
Semester - V & VI
(Paper - I & III)
Advanced Accountancy
Nature Of Question Paper

Instructions - **i)** **All the questions are compulsory.** **Total : 40 Marks**

ii) **Figures to the right indicate full marks.**

iii) **Use of calculator is allowed.**

Question 1. **Problem (Common Data)**

a - 8

b - 8

} **16 Marks**

Question 2. **Attempt any two (Out of Three)**

Separate Problems

a - 8

b - 8

c - 8

} **16 Marks**

Question 3. **Write Short notes (Any two out of four)** **8 Marks**

B. Com. III
Semester - V
Advanced Accountancy

Auditing (Paper - II)

Nature Of Question Paper

Instructions - **i)** **All the questions are compulsory.** **Total : 40 Marks**

ii) **Figures to the right indicate full marks.**

Question 1. **a) Essay Type Questions - 8** } **16 Marks**

b) Essay Type Questions - 8

Question 2. **Attempt any two (Out of Three)**

Short answer type questions.

a - 8 }

b - 8 **16 Marks**

c - 8

Question 3. **Write Short notes (Any two out of four)** **8 Marks**

B. Com. III
Semester - VI
Advanced Accountancy
(Taxation) (Paper - IV)
Nature Of Question Paper

Instructions - **i)** **All the questions are compulsory.** **Total : 40 Marks**

ii) **Figures to the right indicate full marks.**

iii) **Use of calculator is allowed.**

Question 1.	**a) Essay Type Questions -** **8**		**16 Marks**
	b) Independent Problem - **8**		
Question 2.	**Attempt any two (Out of Three)**		
	a) Independent Problem - **8**		
	b) Independent Problem - **8**		**16 Marks**
	c) Independent Problem - **8**		
Question 3.	**Write Short notes (Any two out of four)**		**8 Marks**

B. Com. Paper- III
Semester – V
(Optional Paper)
Advanced Costing
Revised Syllabus w.e. f. June 2015

1) Subject - Advanced Costing Sem. V & VI, Optional Paper I to IV
2) Year of implementation - Syllabus will be implemented from June 2015
3) Pattern - Pattern of Examination will be Semester
4) Medium of instructions - The medium of instructions shall be English
5) Scheme of Examination :-
   - The examination shall be conducted at the end of each semester.
   - The Theory paper shall carry 40 marks.

B. Com. Paper- III
Semester - V
(Optional Paper)
Advanced Costing Paper - I

Objectives :-To gain the understanding of cost Accounting concepts & elements of cost.

Unit I :- **Cost Accounting** - Meaning, Nature, Scope, Objectives & Importance, Costing - An aid to Management, Difference between Financial Accounting & Cost Accounting (10 Periods)

Unit II :- **Elements of Cost -** Classification of Cost, Direct and Indirect Cost, Cost Center, Cost unit, Preparation of Cost Sheet and Quotation. (15 Periods)

Unit III :- **Materials -** Purchasing, Receipt, Inspection, Storage of Material, Fixation of Stock levels, System of Storekeeping : Store Ledger under different Methods of Pricing of Issue of Materials namely FIFO, and Weighted Average, Inventory control concept, Economic Order Quantity (20 Periods)

Unit IV :- **Labour -** Recording and analysis of labour cost, overtime, holiday work, idle time, holidays with Pay, Methods of remunerating labour and incentive systems, Time rate & Piece rate, Taylor's differential piece rate, Merrick's Multiple piece rate, Halsey & Rowan plans, Remuneration under Group Incentive schemes. (15 Periods)

Paper I, II, III & IV (Semester V & VI)
Reference Books :-

1. Cost Accounting - Jain, Narang
2. Cost Accounting - M. N. Arora
3. Cost Accounting - Jawaharlal
4. Cost Accounting - Maheshwari
5. Cost Accounting - Khanna, Pandey & Ahuza
6. Cost Accounting - P. V. Ratnam
7. Cost Accounting - B.K.Bhar

B. Com. Part- III
Semester - V
(Optional Paper)
Advanced Costing Paper – II
Revised Syllabus w. e. f. June 2015

Objectives :-To gain the understanding of Concept of Overheads.

Unit I :- Overheads- Meaning, classification, allocation, apportionment and absorption. (20 Periods)

Unit II :- Machine Hour Rate (10 Periods)

Unit III :- Reconciliation of results as per Cost accounts and financial accounts. (15 Periods)

Unit IV :- Activity Based Costing, Meaning & Concept of Integrated Accounting. (15 Periods)

Reference Books :-

1. Cost Accounting - Jain, Narang
2. Cost Accounting - M. N. Arora
3. Cost Accounting - Jawaharlal
4. Cost Accounting - Maheshwari
5. Cost Accounting - Khanna, Pandey & Ahuza
6. Cost Accounting - P. V. Ratnam
7. Cost Accounting - B.K.Bhar

B. Com. Part- III

Semester - V & VI

Paper - I, II, III & IV

Advanced Costing (Optional)

Nature Of Question Paper

Instructions -i) **All the questions are compulsory.** **Total : 40 Marks**

ii) **Figures to the right indicate full marks.**

iii) **Use of calculator is allowed.**

Question 1. **Practical Problem (Based on Common Data)**

A) - 8 Marks

B) - 8 Marks

} **16 Marks**

Question 2. **Attempt any two (Out of Three)**

A) Independent Problem - 8 Marks

B) Independent Problem - 8 Marks

C) Independent Problem - 8 Marks

} **16 Marks**

Question 3. **Write Short notes (Any two out of four)** **8 Marks**

B. Com. Part- III
Semester - V
(Optional Paper)
Taxation Paper - I
Income Tax
Revised Syllabus w.e. f. June 2015

Objectives :-To equip students with application of Principles and Provisions of direct tax laws in Computation of taxable income under various heads of income.

Income Tax Act - 1961

Unit I :- Definitions and Concepts given in Income Tax Act 1961, Residential Status and Tax Liability. (10 Lectures)

Unit II :- Exemptions from total income U/S - 10 (10 Lectures)

Unit III :- Computation of Taxable income under various heads such as Salaries, income from House Property, Profits and gains of Business or Profession, Capital gains, income from other sources.

(35 Lectures)

Unit IV :- Deductions to be made in Computing total income and Computing total Taxable income & Tax Liability for individuals and firms.

(5 Lectures)

Reference Books :-

(i) Dr. Vinod K. Singhania (Taxmann) : Studencts Guide to Income Tax
(ii) Prasad Bhagwati : Income Tax Law & Practice
(iii) Meharotra H. C. : Income Tax Law & Accounts
(iv) Dr. Vinod K. Singhania : Direct Taxes Law & Practice
(v) T. N. Manoharan : Direct Taxes
(vi) Dinkar Pagare : Income Tax Law & Practice
(vii) Dr. Prakash Herekar & S. S. Kulkarni : Income Tax Law & Practice. A Simple Approach.

B.Com. Part-III
Semester - V
(Optional Paper)
Taxation
Excise, MVAT and Service Tax Paper - II
Revised Syllabus w.e. f. June 2015

Objectives :- To obtain working knowledge of various provisions of major indirect taxes.

Unit I :- **Central Excise -** Basic concepts, Important definitions, Central Excise Tariff Act (CETA), Rules for Interpretation of CETA, Principles and other Aspects of classification, Types of Duties, Registration Procedure, Clearance of Goods from factory and payment of duty.

(15 Periods)

Unit II :- **CENVAT :** Highlight of CENVAT Scheme, Cenvat Vs. Modvat, Final Products eligible for CENVAT, Inputs and inputs services eligible for Cenvat. Quantum and mode of availment of Cenvat Credit. Removal of Inputs and Capital goods, Procedure for Cenvat. Cenvat on Capital Goods. Refund of Duty. (15 Periods)

Unit III :- **Maharashtra Value Added Tax (MVAT) 2002 -** Important Definitions, Registration, Incidence of Tax, Set off provisions, Tax Rates and Schedules, Audit, Tax Audit Provisions.

(15 Periods)

Unit IV :- **Service Tax** - Basic Concept, Exemptions, Threshold Limits, Valuation of Taxable Services, Overview of taxable services, Registration and payment of Service Tax, Returns under Service Tax. (15 Periods)

Reference Books :-

(i) V. S. Datey (Taxmann) : Indirect Taxes - Law & Practice

(ii) S. S. Gupta (Taxmann) : Service Tax How to meet your obligations

(iii) Dr. Vinod K. Singhania (Taxmann) : Indirect Taxes - Law & Practice

(iv) Sarangi's Service Tax Manual

Semester – V

(Optional Paper)

(Paper - I)

Taxation

Sub-title - Income Tax

Nature Of Question Paper

Total : 40 Marks

Instructions - **i)** **All the questions are compulsory.**

ii) **Figures to the right indicate full marks.**

Question 1. **A)** **Problem - 8 Marks**

B) **Problem - 8 Marks** } **16 Marks**

Question 2. **Solve any two (Out of Three)**

A) **Problem - 8 Marks**

B) **Problem - 8 Marks** } **16 Marks**

C) **Problem - 8 Marks**

Question 3. **Short notes (Any two out of four)** **8 Mark**

B. Com. Part- III
Semester - V
(Optional Paper)
Taxation
Sub-title - Excise, MVAT and Service Tax (Paper - II)

Nature Of Question Paper

Total : 40 Marks

Instructions - **i)** **All the questions are compulsory.**

ii) **Figures to the right indicate full marks.**

Question 1. **A)** **Theory - 8 Marks** } **16 Marks**

B) **Theory - 8 Marks**

Question 2. **Solve any two (Out of Three)**

A) **Theory - 8 Marks**

B) **Theory - 8 Marks** **16 Marks**

C) **Theory - 8 Marks**

Question 3. **Short notes (Any two out of four)** **8 Marks**

B.Com. Part- III
Semester-V
Public Finance (Optional Paper)
Theory of Public Finance Paper – I
Revised Syllabus w.e. f. June 2015

Objectives: 1. To understand the nature and scope of Public Finance.
2. To study the Items of Public Expenditure.

Unit 1: Introduction to Public Finance:

1.1 Meaning, Nature, Scope and Importance of Public Finance
1.2 Role of Public Finance in Economic Development
1.3 Principle of Maximum Social Advantage

Unit 2: Taxation: (15periods)

2.1 Meaning, Characteristics of a Good Tax System
2.2 Canons of Taxation
2.3 Direct and Indirect Taxes: Merits and Demerits

Unit 3: Public Expenditure: (15periods)

3.1 Meaning, Aims
3.2 Classification, of Public Expenditure
3.3 Causes of Gmth of Public expenditure.

Unit 4: Public Debt: (15periods)

4.1 Meaning, Types, Sources,
4.2 Effects of Public debt
4.3Importance of Public Debt

Reading List:

1. Musgrave R.A. and Musgrave P.A. – Public Finance in Theory and Practice
2. Buchanan J.M. – The Public Finance
3. Hugh Dalton – Principles of Public Finance
4. Hansen A.H. – Fiscal Policy and Full Employment
5. Ursula Hicks – Public Finance
6. Bhargava R.N. Theory and Working of Union Finance in India
7. Bhatiya, H. L. (1996), "Public Finance", Vikas Publication House Pvt. Ltd., New Delhi,.
8. Mathur and Saxena – Public Finance
9. Tyagi B.P. – Public Finance
10. Chaudhary, R. K. (1999), "Public Finance and Fiscal Policy", Kalyani Publisher, New Delhi,
11. Vaish, M. C. and Agarwal, H. S. (1990), "Public Finance", Wiley Eastern Limited, New Delhi,
12. S.K. Singh.- Public Finance in Theory and Practice

13 Misra & Puri , Indian Economy
14 Datt & Sundaram , Indian Economy
15 Lekhi, R.K. , Public Finance
16 Herber, Modern Pubic Finance

B.Com. Part- III
(Semester-V)
Public Finance (Optional paper)
Theory of Public Finance Paper – II
Revised Syllabus w. e. f. June 2015

Objectives: 1. To understand nature and scope of Federal Finance
2.To study fiscal instruments such as Public Budget and Fiscal Policy.

Unit 1: Federal Finance: (15periods)
1.1 Meaning
1.2 Principles of Federal set up
1.3 Problems of Federal Set up

Unit 2: Public Revenue: (15periods)
2.1 Meaning- Need
2.2 Sources of Public Revenue
2.3 Impact, Shifting, and Incidence of Taxation

Unit 3: Public Budget: (15periods)
3.1 Meaning and Objectives
3.2 Classification of Budgets
3.3 Zero –Base Budget

Unit 4 : Fiscal Policy : (15periods)
4.1 Meaning and Objectives
4.2 Fiscal Policy in Developing countries
4.3 Deficit Financing: Meaning, Significance & Limitations

Reading List:

1. Musgrave R.A. and Musgrave P.A. – Public Finance in Theory and Practice
2. Buchanan J.M. – The Public Finance
3. Hugh Dalton – Principles of Public Finance
4. Hansen A.H. – Fiscal Policy and Full Employment
5. Ursula Hicks – Public Finance
6. Bhargava R.N. Theory and Working of Union Finance in India
7. Bhatiya, H. L. (1996), "Public Finance", Vikas Publication House Pvt. Ltd., New Delhi,.
8. Mathur and Saxena – Public Finance
9. Tyagi B.P. – Public Finance
10. Chaudhary, R. K. (1999), "Public Finance and Fiscal Policy", Kalyani Publisher, New Delhi,
11. Vaish, M. C. and Agarwal, H. S. (1990), "Public Finance", Wiley Eastern Limited, New Delhi,
12. S.K. Singh.- Public Finance in Theory and Practice

13 Misra & Puri , Indian Economy
14 Datt & Sundaram , Indian Economy
15 Lekhi, R.K. , Public Finance
16 Herber, Modern Pubic Finance

B.Com. Part-III
Semester – V
(Optional Paper)
Insurance Paper-I
Revised Syllabus w.e. f. June 2015

Objectives of Paper I

i) To impart the knowledge of the principles of life insurance and their importance.
ii) To understand the concept of life insurance
iii) To understand various products of Life Insurance

Unit I: - Introduction to Life Insurance:-

History, Meaning, Definition & Features of Life Insurance, Life Insurance as a Scientific Concept, - Human Assets – Social and Economic significance of Life Insurance – Principle of Protection and Investment – Life Insurance needs at various life stages. (15periods)

Unit II: - Life Insurance contract & Principles:-

Nature of Life Insurance contract – Principles of Life Insurance – Caveat emptor – Policy conditions – conditions relating to commencement of Risk – conditions of Premium, Conditions relating to continue policies, Lapse conditions & claim conditions. (15periods)

Unit III: - Life Insurance Risk:-

Meaning of Risk, - Classification of Risk – Physical, Occupational and Moral – Selection of Risk – Factors considered for selection of risk – Assessing the Risk – Non medical underwriting – Female lives underwriting – Recent Trends in underwriting – Types of Premium – Premium calculation – Actuarial valuation. (15periods)

Unit IV: - Life Insurance Products:-

Whole Life Policy, Endowment Policy, Term Assurance, Annuities, Group Insurance (only features & Types) – ULIP – Comparison of ULIP with Traditional Insurance – Riders. (15periods)

Reference Books for Paper No. I to IV

1. Insurance Principles and Practice – M.N. Mishra and S.B.Mishra, S. Chand and Co. New Delhi
2. Principles and Practice of Insurance – M. Motihar, Sharda Pustak Bhavan, Allhabad
3. Principles of Risk Management and Insurance – Dr. Neelam C. Gulati, Excel Books, New Delhi
4. Theory and practice of Insurance – M. Arif Khan, Taj Printing Works , Alighar
5. Risk Management in Banking and Insurance- S.B. Verma, Y . Uppadhyay, R.K. Shrivasatawa, Deep and Deep Publications Pvt. Ltd
6. Insurance Principles and Practice – M.N. Mishra, S. Chand and Co. New Delhi
7. Insurance Theory and practice – Nalini Prava Tripathy, Prabir Pal, PHI Learning Pvt Ltd New Delhi
8. Insurance and Risk Management – Dr. P.K.Gupta, Himalaya Publishing House
9. Insurance Meaning and Its Principles – B.D.Bhargava, Pearl Books New Delhi
10. Insurance Law And Practice – C.L.Tyagi, Madhu Tyagi, Atlantic Publishers and Distributers Pvt Ltd
11. General Insurance - S. Balachandran, Insurance Institute of India Mumbai
12. Life Insurance - S. Balachandran, Insurance Institute of India Mumbai

B.Com. Part-III
Semester – V
(Optional Paper)
Insurance Paper-II
Revised Syllabus w.e. f. June 2015

Objectives of Paper II

i) To impart the knowledge of the principles of Fire Insurance & Motor Insurance and their importance.
ii) To give exposure to the provisions of Fire Insurance & Motor Insurance
iii) To understand various documents and regulations required for Fire Insurance & Motor Insurance.

Unit I: - Fire Insurance:-

Origin – Meaning – Nature – Physical & Moral Hazards in Fire Insurance – Principles of fire Insurance – General conditions – Co-Insurance – Reinsurance- Difference between Co-insurance & Reinsurance- Methods of Reinsurance – Shopping or Street, Facultative & Treaty Reinsurance – Advantages of Reinsurance – Progress of Fire Insurance Business in India. (15 Periods)

Unit II: - Fire Insurance Policy –

A) Kinds of Fire Insurance Policy – Procedure of taking Fire Insurance Policy – Renewal of Fire Insurance Policy – Settlements of Claim – Cancellation and Forfeiture of fire Insurance Policy.
B) Rating - Rate fixation in Fire Insurance - System, Principles - Theory of Rating – Bases of Rating - Degree of Hazards – Classification of Risk Past loss experience and law of probability. (15 Periods)

Unit III:- Motor Insurance -

Meaning – Need - Basic Principles- Classification of Vehicles – Contingent Liability - Procedure of taking Motor Insurance Policy – Factors considered for premium rating – No Claim Bonus – Types of Policy - Settlement of Claim – Motor Accident Tribunal (15 Periods)

Unit IV:- Documentation and Legislation –

A) Documents in Fire Insurance – Proposal Form, Survey Report, Cover Note, Policy, Endorsement, Renewal Notice, Claim Form.
B) Documents in Motor Insurance – Proposal Form, Survey Report, Cover Note, Policy, Certificate of Insurance, Registration Certificate Book, Fitness Certificate and Permit (for commercial vehicle)
C) Legislations – Important provisions Related to fire and Motor Insurance in Insurance Act 1938, Important provisions relating to Motor Insurance in Motor Vehicle Act 1988. (15 Periods)

Reference Books for Paper No. I to IV

1) Insurance Principles and Practice – M.N. Mishra and S.B.Mishra, S. Chand and Co. New Delhi
2) Principles and Practice of Insurance – M. Motihar, Sharda Pustak Bhavan, Allhabad
3) Principles of Risk Management and Insurance – Dr. Neelam C. Gulati, Excel Books, New Delhi
4) Theory and practice of Insurance – M. Arif Khan, Taj Printing Works , Alighar
5) Risk Management in Banking and Insurance- S.B. Verma, Y . Uppadhyay, R.K. Shrivasatawa, Deep and Deep Publications Pvt. Ltd
6) Insurance Principles and Practice – M.N. Mishra, S. Chand and Co. New Delhi
7) Insurance Theory and practice – Nalini Prava Tripathy, Prabir Pal, PHI Learning Pvt Ltd New Delhi
8) Insurance and Risk Management – Dr. P.K.Gupta, Himalaya Publishing House
9) Insurance Meaning and Its Principles – B.D.Bhargava, Pearl Books New Delhi
10) Insurance Law And Practice – C.L.Tyagi, Madhu Tyagi, Atlantic Publishers and Distributers Pvt Ltd
11) General Insurance - S. Balachandran, Insurance Institute of India Mumbai
12) Life Insurance - S. Balachandran, Insurance Institute of India Mumbai

B. Com. Part-III
Semester - V
(Optional Paper)
Marketing Paper – I
Revised Syllabus w. e. f. June 2015

Objectives :- a) To understand the nature and objectives of Marketing Management.

b) To study the various functions of Marketing Management.

Unit I :- **Introduction To Marketing Management -** Meaning objectives and Process of Marketing. Marketing Management Meaning and Functions . Qualities and responsibilities of Marketing Manager.

(15 Periods)

Unit II :- **Marketing Planning -** Meaning & Significance - Strategic Marketing planning and its process - Structure of Marketing Plan - Annual Marketing Plan - Competitive Marketing Strategies. (15 Periods)

Unit III :- **Marketing Organization -** Meaning & Importance of Marketing Organization - Evolution of Marketing Organization - Types of Organization Structure - Functional, Geographical, Product, Customer, Matrix and Combined Type. (15 Periods)

Unit IV :- **Marketing Implementation and Control -** Meaning, Nature, Objectives and Importance of Marketing Implementation and Control - Procedure of Control - Techniques of Control – Future of Marketing. (15 Periods)

Marketing (Optional) Paper I to IV :-

1) Philip Kotler - Marketing Management
2) C. B. Mamoria, R. K. Suri, Satish Mamoria - Marketing Management
3) V. S. Ramaswamy, S. Namakumari - Marketing Management
4) C. B. Mamoria, R. L. Joshi, N. I. Mulla - Principles & Practice of Marketing in India
5) Rajan Saxena - Marketing Management
6) William Stantan - Fundamentals of Marketing
7) Philip Kotler and Armstrong - Principles of Marketing
8) Pillai and Bhagavathi – Marketing

B. Com. Part-III
Semester - V
(Optional Paper)
Marketing Paper - II
Revised Syllabus w.e. f. June 2015

Objective :- To familiarise the students with various marketing strategies.

Unit I :- **Product Strategy -** Meaning and features of product - product classification - product line strategy - product mix strategies - Branding and packaging strategies - New product development strategy - product life cycle. (15 Periods)

Unit II :- **Pricing Strategy -** Importance of pricing decisions in marketing - factors affecting pricing decision - pricing methods - product pricing strategies, price mix and price changes. (15 Periods)

Unit III :- **Promotion Strategy -** Meaning and importance of marketing promotion - promotion mix - forms of promotion - Personal Selling - Nature, Scope & importance - Advertising and publicity - Meaning and importance, Media of advertising - Advertising V/S Publicity. Direct Marketing and public Relations. (15 Periods)

Unit IV :- **Distribution Strategy -** Meaning, Nature and importance - Types of distribution channels - factors to be considered for selecting a channel - Functions of distribution channels. (15 Periods)

Reference Books :-

Marketing (Optional) Paper I to IV :-

9) Philip Kotler - Marketing Management
10) C. B. Mamoria, R. K. Suri, Satish Mamoria - Marketing Management
11) V. S. Ramaswamy, S. Namakumari - Marketing Management
12) C. B. Mamoria, R. L. Joshi, N. I. Mulla - Principles & Practice of Marketing in India
13) Rajan Saxena - Marketing Management
14) William Stantan - Fundamentals of Marketing
15) Philip Kotler and Armstrong - Principles of Marketing
16) Pillai and Bhagavathi – Marketing

B.Com part III
Semester –V
(Optional Paper – I)
Advanced Banking and Financial System Paper – I
(Law and Practice of Banking in India)
Revised Syllabus w.e. f. June 2015

Objectives:

1. To acquaint the students with banking law and practice in relation to the banking system in India
2. To develop the capability of students for knowing banking system, regulatory framework banker- customer relationship and banking services.
3. To understand the legal aspects of banking transactions and its implications as banker and customer.

Unit I: Overview of Banking System **15 Periods**

A) Evolution of Indian Banking System

B) Different Types of Banks in India

C) Bank Management - Role of General Manager and Branch Manager

D) Bank's Services Marketing

Unit II: **Regulatory Framework** **15 Periods**

A) Major Provisions of Reserve Bank of India Act, 1934

B) Major Provisions of Banking Regulation Act, 1949

C) Setting up of a New Bank

D) Concepts of CRR, SLR, Repo and Reverse Repo.

Unit III: Banker – Customer Relationship **15 Periods**

A) Relationship between Debtor and Creditor, Termination of a Bank Account

B) Rights and Obligations of a Banker and Customer

C) Pass Book and Statement of Account

D) Insurance of Bank Deposits

Unit – IV: Banking Services and Remittances **15 Periods**

A) Safe Deposit Vaults, Collection Facility, MICR Clearing

B) Ombudsman and Customer Services

C) IT Enabled Money Transfers

D) Leasing Services

B.Com. III
Semester –V
(Optional Paper – II)
Advanced Banking and Financial System Paper – II
(Banks and Financial Institutions)
Revised Syllabus w.e. f. June 2015

Objectives:

1. To acquaint the students with banks and financial institutions.

2. To develop the capability of students for knowing bank nationalization, financial and business performance of banks, central banking and financial markets.

Unit I: Bank Nationalization **15 Periods**

A) Progress of commercial banks after nationalization

B) Achievements and failures of commercial banks after nationalization

C) Narsihaman committee report-I

D) Narsihaman committee report-II

Unit II: **Financial and Business Performance of Banks** **15 Periods**

A) Productivity, profitability and efficiency of public sector banks

B) Productivity, profitability and efficiency of private sector banks

C) Productivity, profitability and efficiency of foreign banks

D) CAMEL analysis

Unit III: Central Banking **15 Periods**

A) Concept of central banking

B) Regulatory and promotional role of central banking

C) Monetary policy- objectives

D) Role of RBI in economic development

Unit – IV: Financial Markets **15 Periods**

A) Money market- nature, scope and characteristics

B) Capital market – structure and characteristics

C) Spot and derivative market

D) Role of financial markets in economic development

Recommended Books for advanced banking paper no. I, II, III and IV

1. Bhole L.M. - Financial Institution and Market

2 Kayandepatil G.V.- Financial Markets and institutions in India

3 Mahajan Mukund - Financial market and institutions in India

4. Kohok Mukund- Business finance and Financial Services

5 Khan M.Y. -Indian Financial System

6. Avadhani V.A.- Investment and Securities Markets in India

7. Mittal Anand- Economic Reforms and Capital Markets in India

8. KayandepatiG.V. Sangale B.R., Sangle,G.T.- Financial Markets and Institutions

9. Vaish M. C. - Modern Banking

10. Panandikar S. G. - Banking in India

11.Tannans - Banking Law and Practice in India

12. Sayers R. S. - Modern Banking

13. Shekhar K. C. - Banking Theory and Practice

14. Basu S. K. - Current Banking Theory and Practice

15. Dr. M.N. Shinde & Dr.A.D.Satre "Economics For Competitive Examinations"

16.Maheshwari S. N. - Banking Law and Practices

17. Mugali V. M. - Indian Banking

18. Desai Vasant - Indian Banking

19. Subba Rao P. - Principles and Practice of Bank Management

20. Bedi and Hardikar - Practical Banking Advances

21. The Negotiabe Instruments Act

22. श्री. आ. देशपांडे – अधिकोषण व नाणेबाजार

23. प्रा. पां. ह. वैद्य – बैकिंग कायदे व व्यवहार

24. प्रा. मानकर, प्रा. डांगे – प्रगत बैकिंग

25. डॉ. बी. एच. दामजी – बैकिंग आणि वित्तीय बाजारपेठा

26. संपादक डॉ. जे. एफ. पाटील – अधिकोषण व वित्तीय बाजारपेठा

27.R.B.I. Bulletine

B.Com. Part-III
Semester - V
(Optional Paper)
Rural Economics and Co-operation Paper - I
Revised Syllabus w.e. f. June 2015

Objectives :-

1. To create awareness among the students regarding Rural Economy and Co-operation.
2. To study the Indian Agriculture.
3. To study the concepts and principles of Co-operation.

Unit I :- Rural Economy of India

1. Rural Economy : Concept, nature and features.
2. Factors Related to Rural Development
3. Role of Agriculture in Rural Development
4. Problems of Rural Economy (15 Lectures)

Unit II :- Agricultural Productivity in India

a. Agricultural Productivity : Meaning , types and determinents
b. Indian Agricultural Productivity
c. Causes of Low Agricultural Productivity
d. Measures to improve the Agricultural Productivity (15 Lectures)

Unit III :- Agricultural Marketing in India

1. Meaning and features of Agricultural Marketing.
2. Functions of Agricultural Marketing.
3. Programmes of Agricultural Marketing.
4. Government measures to improve the Agricultural Marketing. (15 Lectures)

Unit IV :- Introduction to Co-operation

1. Co-operation: Meaning, definition and features.
2. Principles of Co-operation (Manchester-1995)
3. Role of Co-operation in Rural Development.
4. Difficulties in Cooperative Movement

(15 Lectures)

B.COM. Part - III

Semester - V

(Optional Paper)

Rural Economics and Co-operation_ Paper - II

Revised Syllabus w.e. f. June 2015

Objectives :-

1. To create awareness among the students regarding Rural Industrialization in in India.
2. To study Agro based industries and small scale industries in India.
3. To study non-credit co-operation and Rural Indebtedness in India.

Unit I :- Rural Industrialization in India

i). Need and concept of Rural Industrialization

ii).Importance and problems of Agro-based Industries

iii).Sugar Industry :Importance and problems

iV).Cotton-Textile Industry: Importance and problems

(15 Lectures)

Unit II :- Cottage and Small-Scale Industries in India

i) Meaning, features and difference between cottage and small-scale Industries

ii) Importance of small-Scale & cottage Industries.

iii) Problems of Small-Scale Industries

iv) Measures to Promote Small-Scale and cottage Industries

(15 Lectures)

Unit III :- Rural Indebtedness in India

i) Meaning and nature of Rural Indebtedness.

ii) Extent of rural indebtedness

iii) Causes and effects of rural Indebtedness

iv) Government measures to reduce rural indebtedness

(15 Lectures)

Unit IV :- Non-Credit Co-operatives in India

i) Industrial Co-operatives: Types, functions and problems

ii) Labour Co-operatives: Meaning, functions and problems

iii) Consumers Co-operative :Types, functions and problems

iv) Housing Co-operatives: Types, functions and problems

(15 Lectures)

Reference Books :

[for Paper - I, II, III and IV]

i) **Misra S. K. and V. K. Puri, Indian Economy, Himalaya Publishing Bombay (Latest edition)**

ii) **Dutt R. and K.P.M. Sundharam, Indian Economy, S. Chand and Company, New Delhi**

iii) R.K.Lekhi and Joginder Singh, Agricultural Economics , Kalyani Publishers, New Delhi

iv) K.V.Patel , A.C.Shah and L.D'mello , Rural Economics, **Himalaya Publishing Bombay**

v) S.S.Shejal, Impact of Agri based Industries on Rural Economy ABS Publication, Varanasi

vi) T.N.Hajela, Co-Operation, Ane Book Pvt. Ltd. New Delhi

vii) Vijay Kavimandan, Agricultural and Rural Economics (Marathi) Shri. Mangesh Prakashan Nagapur

viii) C.B.Mamoria, Agricultural problems in India, Kitab Mahal New Delhi

ix) Vasant Desai, Rural Economics, **Himalaya Publishing Bombay**

B.Com. Part III

(Sem. V)

(Optional Paper)

Advanced Statistics Paper I

(Mathematical Methods)

Revised Syllabus w. e. f. June 2015

Objectives: i) To make students familiar with statistical tools and techniques.

ii) To understand how to use statistics in real life situations.

Unit No. 1 Determinant :

Definition, evaluation of determinant of order 2and 3, properties of determinant (without proof), Examples based on evaluation and properties, Cramer's rule, solution to given system of linear equations of two and three variables by Cremer's rule.

Unit No. 2 Matrix Algebra :

Definition of matrix, difference between matrix and determinant, Types of matrices, Addition, subtraction and product of two or more matrices, examples on addition, subtraction and product, Inverse of a matrix by adjoint method, Inverse of a matrix by row transformation, examples based on inverse.

Unit No. 3 Permutation and Combination :

Concept of permutation, combination, notation, definition, Relation between them, examples based on $\binom{n}{r}$ and ${}^{n}P_{r}$

Unit No. 4 Binomial Theorem :

Concept and definition of Binomial Theorem. Expansion of $(a+b)^n$, $(a-b)^n$ To find middle term , r^{th} term and coefficient of r^{th} term in the expansion , Examples based on these.

Note : Each unit have 15 periods

Reference Books for paper I and II

i) Business Statistics by S.S. Desai

ii) Business Statistics by G.V. Kumbhojkar

iii) Introduction to Mathematical Statistics by S.C. Gupta.

iv) Mathematics & Statistics by Sureanjan Shah

v) Text book of matrices by Shanti Narayan

vi) Elements of Statistics, by D. N. Elhance.

vii) Fundamentals of Applied Statistics, by V. K. Kapoor..

viii) Business Statistics, by G. C. Beri.

B.Com. Part III
(Sem. V)
(Optional Paper)
Advanced Statistics Paper II
(Applied Statistics)
Revised Syllabus w. e. f. June 2015

Objectives: i) To make students familiar with statistical tools and techniques.

ii) To understand how to use statistics in real life situations.

Unit No.1 Measures of Mortality and Fertility :

Concept of demography, vital events, Different measures to measure birth rates such as i) CBR ii) GFR iii) ASFR iv) TFR

Definition, formula, merits and demerits, example based on these rates.

Different measures of mortality i.e. death rates such as

i) CDR ii) SDR iii) STDR by direct method, Example based on these rates.

Unit No.2 Measures of Population growth or Reproduction rates :

Limitations/definition of fertility rate, Introduction of measures of population growth, measures such as GRR and NRR, Definition, formulas, merits and demerits of each one, examples based on these measures.

Unit No.3 Life table or Mortality table :

Definition, types of life table, various columns of life table, actual construction of life table, Examples based on fill in the blanks or total construction when x and l(x) is known. Uses of life table.

Unit No.4 Testing of Hypothesis :

Definition of Parameter, Statistic, Hypothesis(simple and composite, null and alternative), Critical Region, level of significance, Type- I and Type – II errors.

a) Large sample tests for variables (Normal test):
   Test for $\mu = \mu_0$ and $\mu_1 = \mu_2$

b) Large sample tests for proportion:
   Test for $P = P_0$ and $P_1 = P_2$

c) Student's t test : Test for $\mu = \mu_0$ and $\mu_1 = \mu_2$

d) Chi square test :
   Chi-square test of independence of two attributes (for m x n contingency table), derivation of formula for 2x2 contingency table. Examples based on these tests.

e) Snedecore's F – Test : Test for $\sigma_1^2 = \sigma_2^2$

Note : Each unit have 15 periods

Reference Books for paper I and II

i) Business Statistics by S.S. Desai

ii) Business Statistics by G.V. Kumbhojkar

iii) Introduction to Mathematical Statistics by S.C. Gupta.

iv) Mathematics & Statistics by Sureanjan Shah

v) Text book of matrices by Shanti Narayan

vi) Elements of Statistics, by D. N. Elhance.

vii) Fundamentals of Applied Statistics, by V. K. Kapoor..

viii) Business Statistics, by G. C. Beri.

Nature of Question Paper I and VI

B.Com. Part III, Sem. V & VI
Subject: Advanced Statistics, Paper- I
Advanced Statistics, Paper- II

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	(8x5)
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) Mix question of theory and problem of 8 marks.

B.Com. Part-III
Semester – V
(Optional Paper)
Industrial Management Paper – I
Revised syllabus w. e. f. June 2015

Objectives:- 1- To make students familiar with the subject industrial management.
2- To Expose the students the importance and applicability of industry management.

Unit I:- (a)Introduction to Industrial Management -Meaning and importance of industrial management - Recent trends in industrial management (in brief) - Enterprise Resource Planning (ERP).

(b) Factory Location and Plant Layout - Meaning and factors determining location of factory - Meaning, objectives, importance of plant layout. -Factors influencing layout - types of layout - Problems of layout.

(15 lectures)

Unit II :- (a) Work Environment - Meaning and importance of work environment - Factors affecting work environment - Lighting, Ventilation, Sanitation, noise control and Air conditioning.

(b) Industrial Pollution – Meaning – Causes – Effects – Measures of Industrial Pollution (15 Lectures)

Unit III :- Plant Maintenance – Concept – Importance – Objectives of good maintenance system – Types of maintenance – Recent trends in plant maintenance (15 Lectures)

Unit IV – Financial Management – Concept of Financial Management – Importance – Sources of finance – Fixed and working capital

(15 Lectures)

References for Paper I to IV :-

1. L. C. Jhamb : Industrial ManagementSavitriJhamb Everest Publishing House, Pune
2. J. K. Jain : Industrial Management\ - KitabMahal – Agre
3. K. Aswathappa : Production and Operations Management
4. K. ShridharaBhat – Himalaya Publishing House
5. M. E. ThukaramRao : Industrial Management- Himalaya Publishing House
6. Lundy J. L. : Effective Industrial Management- Eurasia Publishing Co.
7. Srivastava R. M. : Management Policy and Strategic ManagementConcepts, Skills and Practices
8. Cost Accounting : B. K. Bhar
9. C. B. Mamoria Gankar : Dynamics of Industrial Relations
10. O. P. Khanna : Industrial Engineering and Management
11. K Ashwathappa : Human Resource Management, Tata McGraw Hill, New Delhi
12. A. K. Ahuja : Industrial Management, Kalyani Publishers, New Delhi

B.Com. Part-III
Semester – V
(Optional Paper)
Industrial Management Paper – II
(Human Resource Management)
Revised syllabus w. e. f. June 2015

Objectives:1. To make students familiar with the subject industrial management.
2. To expose the students the importance and applicability of industry management.

Unit I - Introduction to Human Resource Management - Concept, Nature , Scope, Significance, Objectives and Functions of HRM. (15 Lectures)

Unit II – Human Resource Planning (HRP) - Meaning and need for Human resource Planning - Process of HRP - Factors affecting HRP. –Job Analysis - Recruitment and selection – Meaning, - Sources of recruitment - Steps in the selection procedure - Human Resource Information System (HRIS)
(15 Lectures)

Unit III - Employee Training - Meaning and need for training - Steps in training - Methods of Training – Impediments of effective training (15 Lectures)

Unit IV - Performance Appraisal and Merit Rating - Meaning and purpose of performance appraisal - Methods of performance appraisal - Ethics in performance appraisal – Merit Rating – Meaning, Benefits of Merit Rating – Difference between performance appraisal and merit rating
(15 Lectures)

References for Paper I to IV :-
1. L. C. Jhamb : Industrial ManagementSavitriJhamb Everest Publishing House, Pune
2. J. K. Jain : Industrial Management\ - KitabMahal – Agre
3. K. Aswathappa : Production and Operations Management
4. K. ShridharaBhat – Himalaya Publishing House
5. M. E. ThukaramRao : Industrial Management- Himalaya Publishing House
6. Lundy J. L. : Effective Industrial Management- Eurasia Publishing Co.
7. Srivastava R. M. : Management Policy and Strategic ManagementConcepts, Skills and Practices
8. Cost Accounting : B. K. Bhar
9. C. B. Mamoria Gankar : Dynamics of Industrial Relations
10. O. P. Khanna : Industrial Engineering and Management
11. K Ashwathappa : Human Resource Management, Tata McGraw Hill, New Delhi
12. A. K. Ahuja : Industrial Management, Kalyani Publishers, New Delhi

B.Com. Part-III
Semester – V
E – Commerce (Optional Paper)
Fundamental of E - Commerce Paper-I
Revised syllabus w.e.f. June 2015

Objectives :-
1) To make students familiar with the Mechanism of conducting business transactions through electronic media.
2) To understand the Methodology of online business dealings using e-commerce infrastructure.

Unit I :- Introduction to E Commerce (15 Periods)
E-Commerce concept: Meaning, definition, concept, features, function of E-Commerce, E-Commerce practices v/s traditional practices, scope and basic models of E-Commerce, advantages &, limitations of E-Commerce

Unit II :- Electronic Data Interchange - (15 Periods)
Concept of EDI, Difference between Paper-based Business and EDI Based Business, Advantages of EDI, Application areas for EDI, Action Plan for Implementing EDI, factors influencing the choice of EDI.

Unit III: - Types of E-Commerce (15 Periods)
-Meaning of Business to consumer (B2C), Business to Business (B2B), Consumer to business (C2B),Consumer to Consumer (C2C), Peer to Peer (P2P), Applications in B2C - E - Banking, E- Trading, E-Auction, Applications of B2B - E - Distributor, B2B Service Provider, Benefits of B2B on Procurement, Just - In - Time Delivery.

Unit IV: - Introduction to Internet, Intranet and Extranet (15 Periods)
Concept of Internet, Internet and Extranet, Use of Internet, Requirement of Internet, Internet Domain, Internet Server, Establishing Connectivity on the Internet, Types of Internet Providers, Browsing the Internet, Browsers, Tools and Service of on Internet, Procedure of opening E-mail Account on Internet website backing

Reference Books:
(i)Computer Today - S. Bansundara
(ii)E-Commerce - The cutting Edge of Business - Kamblesh Bajaj and Debjani Nag, Tata McGraw Hill
(iii)E-Commerce - S. Jaiswal
(iv)E-Commerce-Strategy, Technology and Applications-David Whitely (TMGH)
(v)E-Commerce - Concepts, Models and Strategies- C.S.V. Murthy, Himalaya Publications
(vi)E-Commerce - Mathew Rergnolds, Wrox publications
(vii)E-Commerce - Kittel Ame

B.Com. Part-III
Semester – V
E – Commerce (Optional Paper)
Internet and Web Designing Paper-II
Revised syllabus w.e.f. June 2015

Objectives:-
1) To make students familiar with the Mechanism of conducting business transactions through electronic media.
2) To understand the Methodology of online business dealings using e-commerce infrastructure.

Unit I :- The Internet (15 Periods)
Technology background, evolution of the Internet The internet key technology concepts - packet switching, clients server computing, Internet protocols and utility program. IP addressing, Structure of an IP addressing, overview of TCP / IP.

Unit II :- E - Security - (15 Periods)
Meaning and Need of e security, Security dimensions, Precaution for secure E-Commerce, Security Threats in internet based applications, Control measures-Firewalls, Access Control, Viruses, and Encryption. Proxy Services)

Unit III :- World Wide Web (WWW) - (15 Periods)
Introduction & advantages of World Wide Web, Architecture of WWW, Meaning of website and webpage, Importance of website in business.

Unit IV :- Building Website (15 Periods)

steps in web development, web site development life cycle, Guidelines for constructing the webpage, structure of the webpage. Hosting of web site. Introduction to web site development languages -Hypertext Markup Languages - SGML, HTML, XML.

Reference Books :-
(i)HTML 4 Unleashed - (SAMs Tech Media)
(ii)The Internet Book - Douglas E. Corner (PH1)
(iii)Internet Complete - (BPB Publications)
(iv)Dynamic Web Publishing Unleashed - Shelly Powers
(v)Web Enabled Commercial Application Development Using HTML, DHTML, JavaScript - Ivan Bayross
(vi)Internet, WWW - how to program - Detail and detail - Pearson Publishing
(vii)P. T. Joseph - E - Commerce - A Managerial Perspective - Tata McGrew Hil

Nature Of Question Paper

Subject- All paper [Except Accountancy, Taxation, Advance Costing & Adv. Statistics]

(Total Marks 40 Each Semester)

Instructions –

1) All questions carry equal marks.

2) Attempt any **FIVE** Questions out of seven.

Q. No	**Nature of Question**	**Marks**
Q. No. 1	Write short Answers (any TWO out of three)	8
Q. No. 2	Long Answer	8
Q. NO 3	Long Answer	8
Q No 4	Long Answer	8
Q. No 5	Long Answer	8
Q. No 6	Long Answer	8
Q. NO 7	Write Short notes (any TWO out of three)	8

Equivalence

Sr. No.	Title of Old Paper	Title of New Paper
1	Business Regulatory Framework (Comp. Paper) Paper-I Sem-V	Business Regulatory Framework (Comp. Paper) Paper-I Sem-V
2	Business Regulatory Framework (Comp. Paper) Paper-II Sem-VI	Business Regulatory Framework (Comp. Paper) Paper-II Sem-VI
3	Business Environment (Comp. Paper) Paper- I Semester - V	Business Environment (Comp. Paper) Paper- I Semester V
4	Business Environment (Comp. Paper) Paper II Semester - VI	Business Environment (Comp. Paper) Paper II Semester - VI
5	Co-operative Development (Comp. Paper) Paper- I Semester -V	Co-operative Development (Comp. Paper) Paper -I Semester -V
6	Co-operative Development (Comp. Paper) Paper- II Semester -VI	Co-operative Development (Comp. Paper) Paper- II Semester -VI
7	Modern Management Practices (Comp. Paper) Semester -V - Paper- I	Modern Management Practices (Comp. Paper) Paper- I Semester -V
8	Modern Management Practices (Comp. Paper) Paper- II Semester -VI	Modern Management Practices (Comp. Paper) Paper- II Semester -VI
9	Advanced Accountancy Paper – I (Sem. - V)	Advanced Accountancy Paper - I Sem. - V
10	Advanced Accountancy Paper – III (Sem. - VI)	Advanced Accountancy Paper – III Sem. - VI
11	Advanced Accountancy (Auditing) Paper – II (Sem. - V)	Advanced Accountancy Auditing Paper – II (Sem. – V)
12	Advanced Accountancy (Taxation) Paper – IV (Sem. - VI)	Advanced Accountancy (Taxation) Paper – IV (Sem. – VI)
13	Advanced Costing Paper - I (Sem. - V)	Advanced Costing Paper - I (Sem. – V)
14	Advanced Costing Paper – III (Sem. - VI)	Advanced Costing Paper – III (Sem. – VI)
15	Advanced Costing Paper - II (Sem. - V)	Advanced Costing Paper - II (Sem. – V)
16	Advanced Costing Paper – IV (Sem. - VI)	Advanced Costing Paper – IV (Sem. – VI)
17	Taxation Management Paper - I (Sem. - V)	Taxation Paper - I (Sem. – V)
18	Taxation Management Paper - III (Sem. - VI)	Taxation Paper - III (Sem. – VI)
19	Taxation Management Paper – II (Sem. - V)	Taxation Paper - II (Sem. – V)
20	Taxation Management Paper - IV (Sem. - VI)	Taxation Paper - IV Sem. - VI

21	Public Economics (Optional) Theory of Public Economics (Paper-I) (Semester-V)	Public Finance (Optional) Theory of Public Finance Paper-I (Semester-V)
22	Public Economics (Optional) Theory of Public Economics (Paper-III) (Semester-VI)	Public Finance (Optional) Theory of Public Finance Paper-III (Semester-VI)
23	Public Economics (Optional) Indian Public Finance (Paper-II) (Semester-V)	Public Finance (Optional) Indian Public Finance Paper-II (Semester-V)
24	Public Economics (Optional) Indian Public Finance (Paper-IV) (Semester-VI)	Public Finance (Optional) Indian Public Finance Paper-IV Semester-VI
25	Insurance Paper- I (Sem. V)	Insurance Paper- I (Sem. V)
26	Insurance Paper- III (Sem. VI)	Insurance Paper- III (Sem. VI)
27	Insurance Paper- II (Sem. V)	Insurance Paper -II (Sem. V)
28	Insurance Paper- IV (Sem. VI)	Insurance Paper- IV (Sem. VI)
29	Marketing Paper - I (Optional) (Sem. V)	Marketing Paper - I (Sem. V)
30	Marketing Paper - III (Optional) (Sem. VI)	Marketing Paper - III (Sem. VI)
31	Marketing Paper - II (Optional) (Sem. V)	Marketing Paper - II (Sem. V)
32	Marketing Paper - IV (Optional) (Sem. VI)	Marketing Paper - IV (Sem. VI)
33	Advanced Banking and Financial System (Law and Practice of Banking in India) Paper – I (Semester V)	Advanced Banking and Financial System (Law and Practice of Banking in India) Paper – I (Semester V)
34	Advanced Banking and Financial System (Law and Practice of Banking in India) Paper – III (Semester VI)	Advanced Banking and Financial System (Law and Practice of Banking in India) Paper – III (Semester VI)
35	Advanced Banking and Financial System (Bank and Financial Institutions) Paper – II (Semester V)	Advanced Banking and Financial System (Bank and Financial Institutions) Paper – II (Semester V)
36	Advanced Banking and Financial System (Bank and Financial Institutions) Paper – IV (Semester VI)	Advanced Banking and Financial System (Bank and Financial Institutions) Paper – IV (Semester VI)
37	Rural Economics and Co-operation (Optional Paper - I) Paper - I (Semester – V)	Rural Economics and Co-operation Paper - I (Semester – V)
38	Rural Economics and Co-operation (Optional Paper - II) Paper – III (Semester – VI)	Rural Economics and Co-operation Paper – III (Semester – VI)

39	Rural Economics and Co-operation (Optional Paper-I) Paper - II (Semester – V)	Rural Economics and Co-operation Paper - II (Semester – V)
40	Rural Economics and Co-operation (Optional Paper – II) Paper-IV (Semester – VI)	Rural Economics and Co- operation Paper – IV (Semester – VI)
41	Industrial Management Paper – I Sem. V	Industrial Management Paper – I (Sem. V)
42	Industrial Management Paper – III (Sem. VI)	Industrial Management Paper – III (Sem. VI)
43	Industrial Management Paper – II (Sem. V)	Industrial Management Paper – II (Sem. V)
44	Industrial Management Paper – IV (Sem. VI)	Industrial Management Paper – IV (Sem. VI)
45	Advanced Statistics Paper – I (Sem. V)	Advanced Statistics Paper – I (Sem. V)
46	Advanced Statistics Paper – III (Sem. VI)	Advanced Statistics Paper – III (Sem. VI)
47	Advanced Statistics Paper – II (Sem. V)	Advanced Statistics Paper – II (Sem. V)
48	Advanced Statistics Paper – IV (Sem. VI)	Advanced Statistics Paper – IV (Sem. VI)
49	Fundamental of E - Commerce Paper - I (Sem. - V)	E - Commerce Fundamental of E - Commerce Paper - I (Sem. – V)
50	Fundamental of E - Commerce Paper - III (Sem. - VI)	E – Commerce Fundamental of E - Commerce Paper – III (Sem. – VI)
51	Internet and Web Designing Paper - II (Sem. - V)	E – Commerce Internet and Web Designing Paper - II (Sem. – VI)
52	Internet and Web Designing Paper - IV (Sem. - VI)	E – Commerce Internet and Web Designing Paper - IV (Sem. – VI)

SHIVAJI UNIVERSITY, KOLHAPUR

B.Com. Part- III

Semester-VI

Business Regulatory Framework

(Compulsory Paper No. II)

Revised syllabus w .e. f. June 2015

Objectives:

1) To create legal awareness among the students.

2) To acquaint the students with the latest laws governing business and commercial transactions

Unit-1: Consumer Protection Act and Right to Information Act 2005

a) Definitions of Consumer, Complaint, Complainant, Service, Defect, Deficiency, Unfair Trade Practices, Consumer Dispute, Restrictive Trade Practices

b) Rights of Consumers

c) Consumer Dispute Redressal Agencies: District, Forum, State and National Commission

d) RIT Act-Nature, Scope and Importance **(15 Lectures)**

Unit-2: Law Relating to Corporate Business Entities

a) Incorporation of a company, doctrine of Ultra-vires and Doctrine of Indoor Management

b) Company Management

c) Types of Company Meetings and Resolutions

d) Mergers and Acquisitions

e) Winding up of Company **(15 Lectures)**

Unit-3: The Securities and Exchange Board of India (SEBI)Act, 1992

a) Powers and functions of SEBI

b) Role of stock exchanges

c) Recognition of stock exchanges

d) Trading of securities

e) Listing of securities

f) Regulation of Depositories **(15 Lectures)**

Unit-4: Business Transactions and Cyber Law

a) E-commerce: Nature, formation, legality and recognition

b) Intellectual Property Rights: Patent, Copy Right, Trademark and Industrial Design (only concepts)

c) Digital Signature: Need, formation, functions, Digital Significance Certificate and Revocation of Digital Signature

d) Cyber crimes and offences

e) Penalties for cyber crimes **(15 Lectures)**

Reference Books:

1) Business Law- M.C. Kuchhal

2) Business Law- KavitaKrishanmurthi

3) Cyber Laws- Dr. Farooq Ahmed

4) Elements of Company Law- V.S. Datey

5) The Consumer Protection Act- ArshadSubzawari

6) The Consumer Protection Act- C.M. Dhopare

7) Cyber Laws- Krishna Kumar

8) Consumer Protection Act- Niraj Kumar

9) RIT Act.2005

B.Com Part III
Semester - VI
Paper II
Business Environment (Comp. Paper)
(Indian Economic Environment)
Revised syllabus w. e. f. June 2015

Indian economy has occupied a significant position in the world economy. Number of multinational companies are trying to enter in the Indian economy. As well as various Indian companies have established their good status at international level. Indian intelligentsia is working at international industrial, banking finance, commercial, trading and technological field. Indian agriculture is undergoing technological changes. Agricultural sector has been providing livelihood to the majority of the Indian population. During the recent era service sector is growing rapidly. Still Indian economy is facing some of the fundamental economic problems. On this background our students should have to know economic environment at national and international level.

Unit I – Liberalization, Privatization and Globalization 15 Periods

A) Concepts, Implementation and impact on Indian Economy.

B) Foreign Trade – Composition and direction in the Globalization era, Balance of payments crisis.

Unit II Economic planning and service sector 15 Periods

A) Economic planning – Broad objectives of Indian planning 12th five year plan-Objective, resource mobilization and allocation.

B) Service Sector – Importance and progress of service sector in Indian economy.

Unit III – Foreign capital and Multinational corporations.

15 Periods

A) Need of foreign capital in India, Policy of Government of India.

B) Multinational corporations- Definition, merits and demerits.

Unit IV- International Institutions (Objectives and performance)

15 Periods

A) IMF-IBRD

B) WTO- SAARC.

Paper- I & II References Books

1) Sundaram and Black The International Business Environment Prentics New Delhi.
2) Agarwal A. N. Indian Economy, Vikas publishing House, Delhi.
3) Khan Farocq Business and society, S Chand, Delhi
4) Dutt and Sundaram K P M Indian Economy S Chand Delhi
5) Mishara S K and PuriV K - Indian Economy, Himalaya Publishing House
6) Dutt Ruddar Economic Reforms in India –A Critique,S Chand , New Delhi.
7) Francis Cherunilam, -Business Environment, Himalaya publishing House, Bombay
8) Adhikary Economic Environment of Business,S Chand.
9) Kuchhal S. C. -Industrial Economy of India Chaitanya House,Allahabad.
10) Namboodripad E M S Indian Planning and crises, National book Center New Delhi.

B.com. Part- III
Semester VI
Paper II
Co-operative Development (Comp. Paper)
Revised syllabus w. e. f. June 2015

Objectives

1. To study the agricultural and Non-agricultural credit co-operative institutions.
2. To acquaint the students with co-operative movement.
3. To study the impact of Globalization on co-operative Movement.
4. To develop the capabilities of students for knowing different types of co-operatives.
5. To study the role of state and central govt. in development of co-operative sector.
6. To give basic knowledge of co-operative society and its administration.

Unit I- Special study of some Co-operatives in Maharashtra (16 periods)

A) Sugar co-operatives.

B) Dairy co-operatives.

C) Cotton co-operative

D) Fruits and vegetables' co-operatives.

Unit – II Institutional support to co-operatives (16 Periods)

A) NABARD

B) NCDC

C) National Horticultural Board

D) Central and State Warehousing Boards

Unit III- Co-operative Administration and Audit (14 Periods)

A) Objectives, types, defects and remedies of Co-operative Audit – kinds of audit.
B) Powers, functions and responsibilities of auditor.
C) Powers, functions and responsibilities of registrar.
D) Supervision, inspection and guidance of co-operatives.

Unit IV- New Economic policy (since 1991) and Co-operative Movement

(14 Periods)

A) Effects of New Economic Policy on Co-operative Movement.

B) Challenges of LPG before Co-operative Movement.

C) Remedies to strengthen Co-operative Movement.

D) Government polices since 1991

REFERENCE BOOKS

1. Co-operation in India -- H. R. Mukhi, New Height Publishers, New Delhi.
2. Theory, History and Practice of Co-operation – R. D. Bedi, Loyal book Depot, Meerat
3. Co-operation in India --- B.S. Mathur, Sahitya Bhavan, Agra.
4 .Law and Management of Co-operatives -- B. B. Trivedi.
5. Agricultural Co-operations in India. -- John Mathur, Reliance Publishing House, New Delhi.
6. Fundamentals of Co-operation --- Krishana Swami, S Chand and Company, New Delhi.
7. Principles of Co-operation --- T. N. Hajela.
8. Principles of Co-operation – Dr- G.S.Kamat
9. Sahakar-Mukund Tapkir
10. Cases in co-operative movement – G.S.Kamat
11. New dimensions of co-operative management – G.S.Kamat

Co-operative organization and management – K.K.Taimani

13) Economics for Competitive

14) Examinations Dr.M.N. Shinde & Dr.A.D. Satre (Marathi)

B.Com. Part-III
Semester-VI
Compulsory Paper
Modern Management Practices –Paper-II
Revised syllabus w. e. f. 2015

Objectives:

1) To make students familiar with the modern management practices being used by the corporate world.

2) To acquaint the students the importance and applicability of various modern management practices.

Unit-I: Total Quality Management: Concept of quality, Meaning of TQM, Elements of TQM, Contribution of Deming and Juran**. (10 Lectures)**

Unit-II: Quality Standards:

(a) Benchmarking: Concept and Types of Benchmarking, Advantages and limitations.

(a) Six Sigma: Meaning, characteristics and importance of Six Sigma, Levels of Six Sigma, Steps in implementing Six Sigma.

(b) ISO-9000: Meaning and importance of ISO quality standards, 20 elements of ISO 9000. **(20 Lectures)**

Unit-III: Time, Event and Stress Management:

(a) Time Management: Meaning, Importance and techniques of Time Management.

(b) Event Management: Concept and importance of Event Management, Procedure of Event Management, Types of Events.

(c) Stress Management: Meaning of stress, Causes of stress, Effects of stress, Coping strategies for stress. **(20 Lectures)**

Unit-IV: International Management: International Management and Multinational Corporations--- Nature and purpose of International Business, Multinational Companies (MNCs)—Advantages and challenges, Japanese Management and Theory 'Z', Role of Global Managers.

(10 Lectures)

Reference Books:

1) N. Logothetis , ' Managing for Total Quality.'
2) Dr. D. D. Sharma, ' Total Quality Management.'
3) Subir Choudhari, ' The Power of Six Sigma.'
4) Greg Brue, 'Six Sigma for Managers'.
5) John T. Rabbit and Peter A. Bergh, ' ISO-9000.'
6) R. Alec Mackenze, 'Time Management.'
7) Marc Mancini, 'Time Management.'
8) Sanjay Singh Gaur and Sanjay V. Saggere , ' Event Marketing and Management.'
9) Anton Shone and Barn Parry, 'Successful Event Management.'
10) Dr. Anjali Ghanekar, ' Organisational Behaviour.'
11) Stephon Robbins, ' Organisational Behaviour.'

B. Com. Part- III

Semester - VI

(Optional Paper)

Advanced Accountancy Paper - III

Objectives :-

To expose students to Cost Accounting & Management Accounting.

Unit I :- **Elements of Cost** - Material, Labour, & Overheads, Preparation of Cost Sheet, Quotation (10 Lectures)

Unit II :- **Marginal (Variable) Costing-**Concept, advantages and limitations, Cost-Volume-Profit (CVP) Analysis and Decision Making.

(15 Lectures)

Unit III :- **Working Capital** - Meaning, Significance and Calculations of Working Capital Requirement, Preparation of Funds flow statement.

(15 Lectures)

Unit IV :- **Ratio Analysis** – Meaning Advantages and Limitations-Classification of Ratios - Profitability Ratios, Turnover Ratios, Solvency Ratios and Liquidity Ratios. (20 Lectures)

Reference Books :-

(i) Cost Accounting - B. K. Bhar

(ii) Cost Accounting - Jain & Narang

(iii) Cost Accounting - Taxman

(iv) Principles of Management Accounting - Manmohan Goyal

(v) Management Accounting - I. M. Pandey

(vi) Cost & Management Accounting - Jain & Narang

B. Com. Part-III

Semester - VI

(Optional Paper)

Advanced Accountancy Paper - IV

Sub-title – Taxation

Revised syllabus w.e. f. 2015

Objectives :-

To obtain knowledge of various provisions of Income - Tax Act & their applications in Computations of Income of Individuals & firms under various heads of Income.

Unit I :- Definitions, Residence & Tax Liability (15 Lectures)

Unit II :- Exempted Incomes u/s 10 & Deductions of Chapter VI A applicable to individuals (10 Lectures)

Unit III :- **Heads of Income** - Salaries, House Property, Business & Profession, Capital Gains & Other Sources. Computation of Total Taxable Income from Salary, House Property, Business & Profession. (25 Lectures)

Unit IV :- **Introduction To Service Tax** - Taxable Services, Services forming part of Negative list, Value of taxable service, Charging Service Tax, Person who has to pay service tax, Concept of VAT Concepts of e-filling of returns & e-payment of taxes

(10 Lectures)

Note :- 1) Finance Act in force at the time of Commencement of academic year shall be applicable, Respective academic year should be treated as assessment year.

2) Language of answer should be English

Reference Books :-

(i) Students Guide to Income - Tax - Taxman
(ii) Income - Tax Law & Practice - V. K. Singhania
(iii) Income - Tax Law & Practice - Prasad Bhagwati
(iv) Income - Tax Law & Practice - H. C. Mehrotra
(v) Income - Tax Law & Practice - Dinkar Pagare
(vi) Direct Tax- Taxman
(vii) Indirect Taxes-S.S.Gupta
(viii) Sarangi's Service Tax Manual.

B. Com. III

Advanced Accountancy

Semester - VI (Paper - IV) (Taxation)

Nature Of Question Paper

Instructions - **i)** **All the questions are compulsory.** **Total : 40 Marks**

iv) **Figures to the right indicate full marks.**

v) **Use of calculator is allowed.**

Question 1. **a) Essay Type Questions - 8** } **16 Marks**

b) Independent Problem - 8

Question 2. **Attempt any two (Out of Three)**

a) Independent Problem - 8

b) Independent Problem - 8 **16 Marks**

c) Independent Problem - 8

Question 3. **Write Short notes (Any two out of four) 8 Marks**

B. Com. Part- III

Semester - VI

(Optional Paper-I)

Advanced Costing Paper – III

Revised syllabus w. e. f. 2015

Objectives :- To gain the understanding of methods of costing in ascertainment.

Unit I :- **Methods of Costing –** Job costing, Unit Costing (10 Periods)

Unit II :- Process Costing including Calculation of Equivalent Production. Joint Products and By Products (20 Periods)

Unit III :- **Contract Costing and modern concepts there of** (15 Periods)

Unit IV :- **Operating Costing-**Transport Costing Only. (15 Periods)

Reference Books :- Paper I, II, III & IV

1. Cost Accounting - Jain, Narang
2. Cost Accounting - M. N. Arora
3. Cost Accounting - Jawaharlal
4. Cost Accounting - Maheshwari
5. Cost Accounting - Khanna, Pandey & Ahuza
6. Cost Accounting - P. V. Ratnam
7. Cost Accounting - B.K.Bhar

6. Cost Accounting Standards - M.N.Arora

B. Com. Part-III

Semester - VI

(Optional Paper)

Advanced Costing Paper – IV

Revised syllabus w.e. f. 2015

Objectives :- To gain the understanding of cost accounting techniques.

Unit I :- **Marginal Costing and Cost Volume Profit Analysis including its applications in decision making.** (15 Periods)

Unit II :- **Standard Costing –** Meaning, Objectives advantages and disadvantages. Analysis of Material, Labour and overhead variances (20 Periods)

Unit III :- **Budgets and Budgetary Control-**Meaning, Objective, types of budgets. Preparation of Cash budget, fixed and Flexible Budgets (20 Periods)

Unit IV :- **Introduction to cost Audit** and Cost Accounting Standard (05 Periods)

Reference Books :- Paper I, II, III & IV

1. Cost Accounting - Jain, Narang
2. Cost Accounting - M. N. Arora
3. Cost Accounting - Jawaharlal
4. Cost Accounting - Maheshwari
5. Cost Accounting - Khanna, Pandey & Ahuza
6. Cost Accounting - P. V. Ratnam
7. Cost Accounting - B.K.Bhar
6. Cost Accounting Standards - M.N.Arora

B.Com. Part-III

Semester - VI

(Optional Paper)

Taxation Paper - III

Sub-title - Wealth Tax

Revised syllabus w. e. f. 2015

Objectives :- To get working knowledge of Wealth Tax.

Wealth Tax Act - 1957

Unit I :- Definitions, Charge of Wealth Tax, Deemed assets and assets exempted from tax. (10 Lectures)

Unit II :- Valuation of assets, Computation of net Wealth and Tax Liability. (25 Lectures)

Unit III :- Return of Wealth and Provisions Concerning assessment. (10 Lectures)

Unit IV :- Payment and recovery of Wealth Tax, Appeals, Revisions and References. (15 Lectures)

Reference Books :-

(i) Dr. V. K. Singhania (Taxmann) : Indirect Tax Laws & Practice

Semester – VI

(Optional Paper)

(Paper - III)

Taxation

Sub-title - Wealth Tax

Nature Of Question Paper

Total : 40 Marks

Instructions - **i)** **All the questions are compulsory.**

ii) **Figures to the right indicate full marks.**

Question 1. **A)** **Problem - 8 Marks**

B) **Problem - 8 Marks** } **16 Marks**

Question 2. **Solve any two (Out of Three)**

A) **Problem - 8 Marks**

B) **Problem - 8 Marks** } **16 Marks**

C) **Problem - 8 Marks**

Question 3. **Short notes (Any two out of four)** **8 Mark**

B.Com. Part- III
Semester - VI
(Optional Paper)
Taxation Paper - IV
Sub-title - Customs And CST
Revised syllabus w.e. f. 2015

Objectives :- To obtain working knowledge of various provisions of Customs and CST

Unit I :- **Customs -** Introduction to Customs duty – Calculation of Customs duty - Exemptions, Remissions, Demand, Recovery and Refunds in Customs. (15 Periods)

Unit II :- Procedure for Import and Export, Export Promotion Schemes - Baggage, Courier, Postal Articles & Stores. (15 Periods)

Unit III :- **Central Sales Tax Act 1956 -** Important Definitions, Registration, Various Forms used for example; C, E, E-I, E-II, F, H etc., Sale in transit, Online Application for these CST forms. (15 Periods)

Unit IV :- **Quantum Of CST Payable -** Rate of CST, Calculation of Sales Turnover, Exemption from CST, Illustrations on Calculation of CST. (15 Periods)

Reference Books :-

(i) V. S. Datey (Taxmann) : Indirect Taxes - Law & Practice

(ii) Dr. Vinod K. Singhania : Indirect Taxes - (Taxmann)

Semester - VI
(Optional Paper)
(Paper IV)
Customs And CST
Nature Of Question Paper

Instructions - **i)** **All the questions are compulsory.** **Total : 40 Marks**

ii) **Figures to the right indicate full marks.**

Question 1. **A)** **Theory - 8 Marks** } **16 Marks**
B) **Problem - 8 Marks**

Question 2. **Solve any two (Out of Three)**

A) **Problem - 8 Marks**

B) **Problem - 8 Marks** **16 Marks**

C) **Theory - 8 Marks**

Question 3. **Short notes (Any two out of four)** **8 Marks**

B.Com. Part- III
(Semester-VI)
Public Finance (Optional Paper)
Indian Public Finance Paper – III
Revised syllabus w. e. f. 2015

Objectives:

1. **To understand nature and scope of Federal Finance in India.**
2. **To know the facts about Public Revenue**
3. **To study the Tax Reforms in India.**

Unit 1: Federal Finance in India: (15periods)

1.1 Division of Functions between Centre and States

1.2 Division of Financial Resources between Centre and States

1.3 Meaning and Functions of Finance Commission

Unit 2: Public Budget Procedures (15periods)

2.1 Preparation of the Public budget

2.2 Classification of the budget; Revenue, capital

2.3 Deficit Measures; Revenue, Budgetary, Primary and Fiscal

Unit 3: Public Revenue: (15periods)

3.1 Growth and Composition of Total Revenue of Union Government since 2001

3.2 Growth and Composition of Revenue Receipts of Union Govt. since 2001

3.3 Growth and Composition of Capital Receipts of Union Govt. since 2001

Unit 4: Tax Reforms since 1991 (15periods)

4.1 Indian Tax System

4.2 Chelliah Committee Recommendations

4.3 Kelkar Task Force Committee Recommendations

B.Com. Part-III
Semester-VI
Public Finance (Optional Paper)
Indian Public Finance Paper – IV
Revised syllabus w. e. f. 2015

Objectives: 1. To study Fiscal operations of Government of India .
2. To study the trends in India's Public Expenditure.
3. To develop insight in area of local Finance in India.

.

Unit 1: Public Expenditure: (15periods)

1.1Trends in expenditure of Union Government since 2001
1.2Trends in expenditure of State governments since 2001
1.3Developmental and Non Developmental Expenditure since 2001

Unit 2: Public Debt: (15periods)

2.1 Sources of Debt for Union and State Governments

2.2 Growth and Composition of Union Government Debt since 2001

2.3 Growth and Composition of State Government Debt since 2001

Unit 3: Local Finance: (15periods)

3.1 Structure of Local Governments in India
3.2 Functions and Revenue Sources of Rural Local Governments
3.3 Functions and Revenue Sources of Urban Local Governments

Unit 4: Fiscal Policy: (15periods)

4.1 Objectives

4.2 Deficit of Union Government after 2001

4.3 Deficit of State Governments in India after 2001

Reading List: Paper- I to IV

1. Musgrave R.A. and Musgrave P.A. – Public Finance in Theory and Practice
2. Buchanan J.M. – The Public Finance
3. Hugh Dalton – Principles of Public Finance
4. Hansen A.H. – Fiscal Policy and Full Employment
5. Ursula Hicks – Public Finance
6. Bhargava R.N. Theory and Working of Union Finance in India
7. Bhatiya, H. L. (1996), "Public Finance", Vikas Publication House Pvt. Ltd., New Delhi,.
8. Mathur and Saxena – Public Finance
9. Tyagi B.P. – Public Finance
10. Chaudhary, R. K. (1999), "Public Finance and Fiscal Policy", Kalyani Publisher, New Delhi,
11. Vaish, M. C. and Agarwal, H. S. (1990), "Public Finance", Wiley Eastern Limited, New Delhi,
12. S.K. Singh.- Public Finance in Theory and Practice

13 Misra & Puri , Indian Economy
14 Datt & Sundaram , Indian Economy
15 Lekhi, R.K. , Public Finance
16 Herber, Modern Pubic Finance

B.Com. Part-III
Semester – VI
(Optional Paper)
Insurance Paper – III
Revised syllabus w. e. f. 2015

Objectives of Paper III

i) To understand claim management system in life insurance.
ii) To provide skills and knowledge to become an Insurance Professional.
iii) To know the various documents in Life Insurance
iv) To understand various rules and regulations required for insurance business.

Unit I: - Claim Management in Life Insurance –

Meaning, Features & Need for claim management system, Types of Insurance claims, - Procedure of settlement of claim – Early claims, Time barred claims – claim concessions – Presumption of death – Accident and Disability benefits – Calculation of claim. (15periods)

Unit II: - Life Insurance Agent (Financial Adviser)

Definition – Role of an Insurance Agent, Qualifications & Disqualification – Procedure for becoming an Agent – insurance Agency as a Profession – Functions of an Agent – Remuneration of Insurance Agent – Code of Conduct for Insurance – Internet and Intranet – Benefits of Information Technology to Insurance Agent and Policy holders.

(15periods)

Unit III: - Life Insurance : Documentation and Progress:-

Life Insurance documents – Proposal form – Medical Report – Agent's Report – First premium receipt - Life Insurance Policy – Renewal Notice – Renewal Premium Receipt – Proof of Age – Death Certificate- Indemnity Bond- Deed of Assignment- Discharge form- Title of Legal Evidence – Progress of life Insurance in India

(15 Periods)

Unit IV: - Insurance Legislation & Foreign Direct Investment in Life Insurance Sector in India:-

A brief study of Insurance Act -1938 – Life Insurance Corporation of India Act.1956 – Insurance Regulatory and Development Authority (IRDA) of India Act.1999 –Ombudsman – Foreign Direct Investment in Life Insurance Sector

(15periods)

B.Com Part-III
Semester – VI
(Optional Paper)
Insurance Paper – IV
Revised syllabus w. e. f. 2015

Objectives of Paper IV

i) To impart the knowledge of the principles of Marine Insurance and their importance.
ii) To give exposure to the provisions of Marine & Miscellaneous Insurance and their increasing importance.
iii) To understand various documents and regulations required for Marine Insurance.

Unit I: - Marine Insurance :-

Origin - Meaning & Definition – Classification of subject matter of Marine Insurance – Principles of Marine Insurance – Warranties – Implied & Expressed Warranties – Types of Marine Insurance Policy – Factors responsible for rating – Procedure for taking Marine Insurance Policy – Policy conditions – Settlement of claim – Progress of Marine Insurance business in India. (20periods)

Unit II :- Marine Losses :-

Total loss, Partial Loss, Particular Average Loss, General Average Loss, Difference between Particular Average Loss & General Average Loss - Salvage Charges – Preparation of loss statement and documents needed for claim. (15periods)

Unit III :- Other Insurance (Only Nature & Cover)

Engineering Insurance – Crop Insurance – Cattle Insurance – Health Insurance – Sports Insurance – Catastrophe Insurance (10periods)

Unit IV :- Documentation and Legislation :-

A) Documents in Marine Insurance - Proposal Form, Survey Report, Cover Note, Policy, Endorsement, Renewal Notice, Claim Form, Bill of Lading, Letter of Subrogation, Copy of Protest.
B) Legislation – A brief study of Marine Insurance Act 1963, Insurance Development Authority Act 1999, Foreign Direct Investment in General Insurance Sector (15periods)

Reference Books for Paper No. I to IV

1. Insurance Principles and Practice – M.N. Mishra and S.B.Mishra, S. Chand and Co. New Delhi
2. Principles and Practice of Insurance – M. Motihar, Sharda Pustak Bhavan, Allhabad
3. Principles of Risk Management and Insurance – Dr. Neelam C. Gulati, Excel Books, New Delhi
4. Theory and practice of Insurance – M. Arif Khan, Taj Printing Works , Alighar
5. Risk Management in Banking and Insurance- S.B. Verma, Y . Uppadhyay, R.K. Shrivasatawa, Deep and Deep Publications Pvt. Ltd
6) Insurance Principles and Practice – M.N. Mishra, S. Chand and Co. New Delhi
7) Insurance Theory and practice – Nalini Prava Tripathy, Prabir Pal, PHI Learning Pvt Ltd New Delhi
8) Insurance and Risk Management – Dr. P.K.Gupta, Himalaya Publishing House
9) Insurance Meaning and Its Principles – B.D.Bhargava, Pearl Books New Delhi
10) Insurance Law And Practice – C.L.Tyagi, Madhu Tyagi, Atlantic Publishers and Distributers Pvt Ltd
11) General Insurance - S. Balachandran, Insurance Institute of India Mumbai
12) Life Insurance - S. Balachandran, Insurance Institute of India Mumb

B. Com. Part-III

Semester VI

(Optional Paper)

Marketing Paper III

Revised syllabus w.e. f. 2015

Objective : To acquaint with different aspects of services marketing

Unit I -Marketing of Services - Introduction to services - Distinctive characteristics of services - Classification of services – Pure tangible goods, tangible goods with accompanying services, Major services with accompanying minor goods and services, Pure services. (15 Periods)

Unit II : - Services Marketing – Concept - Nature - Services Marketing Mix – Achieving excellence in services marketing – External Marketing – Internal Marketing – Interactive Marketing – Identifying and satisfying customer needs - Managing service quality and customer expectations. (15 Periods)

Unit III – Marketing of Banking and Insurance Services – Nature - Process - Problems. (15 Periods)

Unit IV – Marketing of Hotel and Travel services – Nature - Process - Problems. (15 Periods)

Marketing (Optional) Paper I to IV :-

1) Philip Kotler - Marketing Management
2) C. B. Mamoria, R. K. Suri, Satish Mamoria - Marketing Management
3) V. S. Ramaswamy, S. Namakumari - Marketing Management
4) C. B. Mamoria, R. L. Joshi, N. I. Mulla - Principles & Practice of Marketing in India
5) Rajan Saxena - Marketing Management
6) William Stantan - Fundamentals of Marketing
7) Philip Kotler and Armstrong - Principles of Marketing
8) Pillai and Bhagavathi – Marketing

B. Com. Part-III
Semester VI
(Optional Paper)
Marketing Paper IV
Revised syllabus w.e. f. 2015

Objectives : a) To familiarise with information system and research process in marketing.

b) To introduce the customer buying behavior, customer relationship management and the issues involved in International and Agricultural Marketing.

Unit I : Marketing Information System (MIS) and Marketing Research –

(a) Marketing Information System (MIS) - Meaning, Nature and Importance of MIS – Components of MIS – Requirements of effective MIS - Marketing decisions and MIS

(b) Marketing Research — Procedure and areas – MIS V/s Marketing research. (15 Periods)

Unit II : Consumer Burying Behaviour and Customer Relationship Management (CRM) –

(a)Consumer Burying Behaviour - Meaning and Importance – Factors affecting consumer behavior – Buying Motives – Individual and Institutional buying decision process – Buying behavior of Indian customers.

(b) Customer Relationship Management (CRM) – Meaning and Process – Broad areas of CRM - e-CRM – Importance and applications – Growth of e-CRM in India. (15 Periods)

Unit III – Agricultural Marketing – Meaning of agricultural produce –

Characteristics of agricultural produce - Methods of agricultural marketing - Problems of agricultural marketing - Remedies for overcoming the problems.

(15 Periods)

Unit IV – International Marketing – Meaning, Nature and Importance of International marketing – Reasons for entering into foreign markets - Modes of entry into foreign markets - Problems of International marketing. (15 Periods)

Reference Books :-

Marketing (Optional) Paper I to IV :-

9) Philip Kotler - Marketing Management

10) C. B. Mamoria, R. K. Suri, Satish Mamoria - Marketing Management

11) V. S. Ramaswamy, S. Namakumari - Marketing Management

12) C. B. Mamoria, R. L. Joshi, N. I. Mulla - Principles & Practice of Marketing in India

13) Rajan Saxena - Marketing Management

14) William Stantan - Fundamentals of Marketing

15) Philip Kotler and Armstrong - Principles of Marketing

16) Pillai and Bhagavathi – Marketing

B.Com. part III

Semester –VI

(Optional Paper – I)

Advanced Banking and Financial System Paper – III

(Law and Practice of Banking in India)

Revised syllabus w. e. f. 2015

Objectives:

1. To acquaint the students with banking law and practice in relation to the banking system in India

2. To develop the capability of students for knowing negotiable instruments loans and advances and electronic banking.

3. To understand the legal aspects of banking transactions and its implications as banker and customer

Unit I: Legal Aspects of Banking Operations **15 periods**

A) Definition and types of a cheque

B) Obligations and protection of a paying banker

C) Liability of paying banker when customer's signature on cheque is forged

D) Obligations and protection of a collecting banker

Unit II: Negotiable Instruments **15 periods**

A) Definitions and types of negotiable instruments

B) Parties to negotiable instrument's – crossing – endorsements

C) Payment and collection of cheques – bouncing of cheques and their implications

D) Bills of exchange and promissory notes- meaning and types

Unit III: Loans and Advances **15 periods**

A) Principles of lending

B) Priority sector advances and socioeconomic policies

C) Financial inclusion - Self- Employment Schemes , Women Entrepreneurs, Small Scale Industries

D) State policies on loans and advances

Unit IV: Electronic Banking and IT in Banks **15 periods**

A) IT in Banking: computer-based information systems for banking

B) Electronic Banking, electronic fund management, enabling technologies of modern banking

C) Cyber crimes and frauds management

D) Challenges of E-banking

B.Com. Part-III

Semester –VI

(Optional Paper – II)

Advanced Banking and Financial System Paper – IV

(Banks and Financial Institutions)

Revised syllabus w. e. f. 2015

Objectives:

1. To acquaint the students with banks and financial institutions.

2. To develop the capability of students for knowing financial institutions, development banks non-banking financial intermediaries and international banking.

Unit I: Financial Institutions **15 Periods**

A) Scheduled commercial banks

B) Investment banks

C) Insurance companies

D) Role of financial institutions in economic development

Unit II: **Development Banks** **15 Periods**

A) Concept and importance of development banking

B) IFCI, ICICI, IDBI and SFC's- functions and progress

C) Role of development banking

D) Universal banking.

Unit III: Non Banking Financial Intermediaries **15 Periods**

A) Definition, structure and characteristics of NBFI's

B) Distinction between bank and NBFI's

C) Working and progress of mutual funds

D) Role and significance of NBFI's in India

Unit – IV: International Banking **15 Periods**

A) Off-shore banking- concept and functions

B) Multinational banking- concept and functions

C) EXIM bank

D) Bank for international settlement (BIS)

Recommended Books for advanced banking paper no. I, II, III and IV

1. Bhole L.M. - Financial Institution and Market

2 Kayandepatil G.V.- Financial Markets and institutions in India

3 Mahajan Mukund - Financial market and institutions in India

4. Kohok Mukund- Business finance and Financial Services

5 Khan M.Y. -Indian Financial System

6. Avadhani V.A.- Investment and Securities Markets in India

7. Mittal Anand- Economic Reforms and Capital Markets in India

8. KayandepatiG.V. Sangale B.R., Sangle,G.T.- Financial Markets and Institutions
9. Vaish M. C. - Modern Banking
10. Panandikar S. G. - Banking in India
11.Tannans - Banking Law and Practice in India
12. Sayers R. S. - Modern Banking
13. Shekhar K. C. - Banking Theory and Practice
14. Basu S. K. - Current Banking Theory and Practice
15. Dr. M.N. Shinde & Dr.A.D.Satre “Economics For Competitive Examinations”
16.Maheshwari S. N. - Banking Law and Practices
17. Mugali V. M. - Indian Banking
18. Desai Vasant - Indian Banking
19. Subba Rao P. - Principles and Practice of Bank Management
20. Bedi and Hardikar - Practical Banking Advances
21. The Negotiabe Instruments Act
22. श्री. आ. देशपांडे – अधिकोषण व नाणेबाजार
23. प्रा. पां. ह. वैद्य – बैकिंग कायदे व व्यवहार
24. प्रा. मानकर, प्रा. डांगे – प्रगत बैकिंग
25. डॉ. बी. एच. दामजी – बैकिंग आणि वित्तीय बाजारपेठा
26. संपादक डॉ. जे. एफ. पाटील – अधिकोषण व वित्तीय बाजारपेठा
27.R.B.I. Bulletine

B.Com. Part- III

Semester – VI

(Optional Paper-I)

Rural Economics and Co-operation Paper - III

Revised syllabus w.e. f. 2015

Objectives :-

1.To study the rural resources in India.

2.To study the problem of rural unemployment

3. To study the rural finance and agricultural co-operatives in India.

Unit I :- Rural Resources in India

i) Livestock :- Present status, importance and problems.

ii) Poultry:- Present status, importance and problems.

iii) Fishery:- Sources, present status, problems.

iv) Forest Resources and forestry: Features and importance, social forestry. (15 Lectures)

Unit II :- Rural unemployment in India

i) Rural unemployment: meaning and nature

ii) Types of rural unemployment

iii) Causes of rural unemployment

iv) Government programmes to reduce rural unemployment

(15 Lectures)

Unit III :- Rural Finance in India

i) Need and sources of rural finance

ii) Nationalised commercial banks:

iii) Regional Rural Banks.

iv) National Bank for Agriculture and Rural Development (NABARD) (15 Lectures)

Unit IV :- Agricultural co-operatives in India

i) Co-operative farming: Types, problems and remedies.

ii) Co-operative Processing: Problems and remedies.

iii) Co-operative Marketing : Objectives, functions and problems .

iv) National Agricultural Co-operative Marketing Federation (NAFED): Functions and problems.

(15 Lectures)

Reference Books : [for Paper - I, II, III and IV]

1) **Misra S. K. and V. K. Puri, Indian Economy, Himalaya Publishing Bombay (Latest edition)**
2) **Dutt R. and K.P.M. Sundharam, Indian Economy, S. Chand and Company, New Delhi**
3) R.K.Lekhi and Joginder Singh, Agricultural Economics , Kalyani Publishers, New Delhi
4) K.V.Patel , A.C.Shah and L.D'mello , Rural Economics, **Himalaya Publishing Bombay**
5) S.S.Shejal, Impact of Agri based Industries on Rural Economy ABS Publication, Varanasi
6) T.N.Hajela, Co-Operation, Ane Book Pvt. Ltd. New Delhi
7) Vijay Kavimandan, Agricultural and Rural Economics (Marathi) Shri. Mangesh Prakashan Nagapur
8) C.B.Mamoria, Agricultural problems in India, Kitab Mahal New Delhi
9) Vasant Desai, Rural Economics, **Himalaya Publishing Bombay**

B.Com. Part-III

Semester – VI

(Optional Paper-II)

Rural Economics and Co-operation Paper – IV

Revised syllabus w. e. f. 2015

Objectives :-

1. To study rural infrastructure in India.
2. To study rural poverty, food problem and food security in India.
3. To study Co-operative financial institutions in India.

Unit I :- Rural Infrastructure in India (15 Lectures)

i) Importance of infrastructure in rural development
ii) Rural Electrification : Progress and problems
iii) Irrigation facilities: Types, sources, progress and problems.
iv) Transportation and Communication: Types, importance and problems.

Unit II :- Rural Poverty in India (15 Lectures)

i) Concept and types of rural poverty
ii) Incidence of rural poverty
iii) Causes of rural poverty
iv) Poverty Alleviation Programmes:

Unit III :- Food Problem and Food Security in India (15 Lectures)

i) Food problem: Different aspects of food problem.
ii) Food Security: Meaning, definition and nature
iii) Factors in Food Security
iv) Remedies of Food Security.

Unit IV :- Co-operative Finance in India : (15 Lectures)

i) Primary Agriculture Co-operative Credit Society : Functions and problems
ii) District Central Co-operative Banks: Functions and problems
iii) State Co-operative Banks: Functions and problems
iv) State Co-operative Agriculture and Rural Development Banks: Functions and problems.

Reference Books : [for Paper - I, II, III and IV]

1) **Misra S. K. and V. K. Puri, Indian Economy, Himalaya Publishing Bombay (Latest edition)**
2) **Dutt R. and K.P.M. Sundharam, Indian Economy, S. Chand and Company, New Delhi**
3) R.K.Lekhi and Joginder Singh, Agricultural Economics , Kalyani Publishers, New Delhi
4) K.V.Patel , A.C.Shah and L.D'mello , Rural Economics, **Himalaya Publishing Bombay**
5) S.S.Shejal, Impact of Agri based Industries on Rural Economy ABS Publication, Varanasi
6) T.N.Hajela, Co-Operation, Ane Book Pvt. Ltd. New Delhi
7) Vijay Kavimandan, Agricultural and Rural Economics (Marathi) Shri. Mangesh Prakashan Nagapur
8) C.B.Mamoria, Agricultural problems in India, Kitab Mahal New Delhi
9) Vasant Desai, Rural Economics, **Himalaya Publishing Bombay**

B.Com. Part III
Semester VI
(Optional Paper-I)
Advanced Statistics Paper III

(Probability and Probability distributions)
Revised syllabus w.e. f. 2015

Objectives: i) To make students familiar with statistical tools and techniques.

ii) To understand how to use statistics in real life situations.

Unit No. 1 Probability :

Concept and definitions of various terms used in probability, definition of probability. Examples based on definition. Addition and Multiplication laws of probability (with proof). Examples on conditional probability, Bay's theorem (Statement only). Examples on Bay's theorem.

Unit No. 2 Mathematical Expectation :

Definition and examples based on mathematical expectation. Addition and Multiplication theorems on mathematical expectation (with proof). Examples based on these theorems

Unit No.3 Discrete probability distribution:

Definition of p.m.f., distribution function (c.d.f.). properties of distribution function. Numerical Examples

Unit No. 4 Probability distributions :

Binomial, Poisson and Normal distributions.
Definition, properties and examples based on these distributions. Mean and Variance of binomial and Poisson distributions (with Proof). Poisson distribution as limiting case of binomial distribution (with Proof) Limitations of Binomial distribution. Properties of normal curve. Fitting of Binomial and Poisson distributions.

Note : Each unit have 15 periods

Reference Books for paper III and IV

i) Business Statistics by S.S. Desai
ii) Business Statistics by G.V. Kumbhojkar
iii) Introduction to Mathematical Statistics by S.C. Gupta.
iv) Mathematics & Statistics by Sureanjan Shah
v) Operations Research by S. D. Sharma.
vi) Business Statistics, by G. C. Beri.

B.Com. Part III
Semester-VI
(Optional Paper-II)
Advanced Statistics Paper - IV
(Operations Research)
Revised syllabus w.e. f. 2015

Objectives: i) To make students familiar with statistical tools and techniques.

ii) To understand how to use statistics in real life situations.

Unit No. 1 L.P.P.:

Concept, formulation of L.P.P. Solution to given L.P.P. by graphical method. Examples based on minimization and maximization of given function.

Unit No. 2 Transportation problem (T.P.)

Concept, Mathematical Model, Balanced and Unbalanced T.P, Solution to given T.P. by i) NWCR method ii) Least cost method, iii) Vogel's method. Examples based on these methods.

Unit No. 3 Assignment Problem (A.P.) :

Concept, Mathematical Model, Balanced and Unbalanced A. P . Hugerian _method to find Initial Basic Feasible Solution. Examples by Hungerian method.

Unit No. 4 Sequencing Problem :

Concept of sequencing, sequencing of n jobs through 2 machines, and n jobs through 3 machines. Stepwise procedure. Examples to determine the sequencing and total time required. Also to find Idle time of the machine.

Note : Each unit have 15 periods

Reference Books for paper III and IV

i) Business Statistics by S.S. Desai

ii) Business Statistics by G.V. Kumbhojkar

iii) Introduction to Mathematical Statistics by S.C. Gupta.

iv) Mathematics & Statistics by Sureanjan Shah

v) Operations Research by S. D. Sharma.

vi) Business Statistics, by G. C. Beri.

Nature of Question Paper III and IV

B.Com. Part III, Sem. VI

Subject: Advanced Statistics, Paper-III

Advanced Statistics, Paper- 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	(8x5)
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) Mix question of theory and problem of 8 marks.

B.Com. Part-III
Semester - VI
(Optional Paper)
Industrial Management Paper – III
Revised syllabus w. e. f. June 2015

Objectives:- 1- To make students familiar with the subject industrial management.
2- To Expose the students the importance and applicability of industrial management.

Unit I:- Production Function – Concept – Components of production function - Planning and Control (PPC): - Meaning, Objectives and importance of production planning and control. Techniques of production control - Routing, Scheduling, Despatching and follow up - Limitations of PPC.

(15 Lectures)

Unit II :- Productivity - Meaning, Importance and Measurement of Productivity. Factors influencing productivity. Methods of improving productivity – Production V/s Productivity. (15 Lectures)

Unit III :- Inventory Management - Meaning and Objectives of inventory management. Receipt and issue of material - (Bin Card, Store Ledger), Pricing of material Issues (FIFO & LIFO,) EOQ, ABC Analysis and VED Classifications – Just in Time (JIT) Production – Meaning, Techniques and Advantages

(15 Lectures)

Unit IV :- Logistic Management - Meaning, Objectives and importance of logistic Management - Activities of the logistic functions - Transportation, Warehousing, Material handling and Packaging. (15 Lectures)

References for Paper I to IV :-

1. L. C. Jhamb : Industrial ManagementSavitriJhamb Everest Publishing House, Pune
2. J. K. Jain : Industrial Management\ - KitabMahal – Agre
3. K. Aswathappa : Production and Operations Management
4. K. ShridharaBhat – Himalaya Publishing House
5. M. E. ThukaramRao : Industrial Management- Himalaya Publishing House
6. Lundy J. L. : Effective Industrial Management- Eurasia Publishing Co.
7. Srivastava R. M. : Management Policy and Strategic ManagementConcepts, Skills and Practices
8. Cost Accounting : B. K. Bhar
9. C. B. Mamoria Gankar : Dynamics of Industrial Relations
10. O. P. Khanna : Industrial Engineering and Management
11. K Ashwathappa : Human Resource Management, Tata McGraw Hill, New Delhi
12. A. K. Ahuja : Industrial Management, Kalyani Publishers, New Delhi

B. Com. Part-III
Semester – VI
(Optional Paper)
Industrial Management Paper – IV
Revised syllabus w. e. f. June 2015

Objectives:- 1- To make students familiar with the subject industrial management.
2- To Expose the students the importance and applicability of industry management.

Unit I:- Employee Remuneration – Concepts of remuneration **-** - Meaning of wages and salary, Objectives of wage and salary administration. Factors influencing wage and salary structure and administration. Methods of wage payment - Time rate, Piece rate and incentive plans (Halsey, Rowan and Taylor), Fringe benefits – Salient features of the minimum wages Act – 1948 (15 Lectures)

Unit II :- Industrial Relations - Meaning, Objectives and Significance of industrial relations. The parties to industrial relations. Factors affecting industrial relations. Meaning and Causes of industrial Disputes – Measures taken by Govt. to prevent industrial disputes. (15 Lectures)

Unit III :- Employee Safety, Health and Moral: - Meaning and need of employee safety.
Factors in safety programme - Meaning and importance of employee health. Occupational hazards, risks & diseases. Protection against health hazards and statutory provisions under The Factories Act, 1948 – Health, safety and welfare provisions - Meaning of employee morale (15 Lectures)
Unit IV :- Recent Trends in HRM - Employer's brand, Outsourcing HR activities, balancing work and life, emotional intelligence and talent management – e HRM
(15 Lectures)

References for Paper I to IV :-
1. L. C. Jhamb : Industrial ManagementSavitriJhamb Everest Publishing House, Pune
2. J. K. Jain : Industrial Management\ - KitabMahal – Agre
3. K. Aswathappa : Production and Operations Management
4. K. ShridharaBhat – Himalaya Publishing House
5. M. E. ThukaramRao : Industrial Management- Himalaya Publishing House
6. Lundy J. L. : Effective Industrial Management- Eurasia Publishing Co.
7. Srivastava R. M. : Management Policy and Strategic ManagementConcepts, Skills and Practices
8. Cost Accounting : B. K. Bhar
9. C. B. Mamoria Gankar : Dynamics of Industrial Relations
10. O. P. Khanna : Industrial Engineering and Management
11. K Ashwathappa : Human Resource Management, Tata McGraw Hill, New Delhi
12. A. K. Ahuja : Industrial Management, Kalyani Publishers, New Delhi

B.Com. Part-III
Semester – VI
E – Commerce (Optional Paper)
Fundamental of E – Commerce Paper-III
Revised syllabus w. e. f. June 2015

1) To make students familiar with the Mechanism of conducting business transactions through electronic media.
2) To understand the Methodology of online business dealings using e-commerce infrastructure.

Unit I :- E - Marketing
- Traditional Marketing v/s E-Marketing, Impact of E-Commerce on Marketing, Marketing issue in E-Marketing, Promoting E-Business, Direct Marketing, One-to-One Marketing.

Unit II :- E- Finance -
Areas of E-financing, E-Banking, Traditional V/s E-Banking, Introduction to CBS and Delivery channels, Operation in E-Banking, E-Trading - Stock Marketing, Importance of E-trading, Advantages of E-trading.

Unit III :- E-Payment
- Meaning and Scope of E – Payment, Prepaid Payment System - Electronic cash, Digicash, Netcash, Cybercash, Smartcards.
-Instant Paid Payment System - Credit Card Solutions, Cybercash, Internet Cheques. Advantages & limitations of electronic payment systems.

Unit IV :- Development of E-Commerce -
Infrastructure requirements of E Commerce, Problems and Prospects of E – Commerce, Future of E commerce in India.

Reference Books :-
(i)Computer Today - S. Bansundara
(ii)E-Commerce - The cutting Edge of Business - Kamblesh Bajaj and Debjani Nag, Tata McGraw Hill
(iii)E-Commerce - S. Jaiswal
(iv)E-Commerce-Strategy, Technology and Applications-David Whitely (TMGH)
(v)E-Commerce - Concepts, Models and Strategies- C.S.V. Murthy, Himalaya Publications
(vi)E-Commerce - Mathew Rergnolds, Wrox publications
(vii)E-Commerce - Kittel Amer

B.Com. Part-III
Semester – VI
E – Commerce (Optional Paper)
Internet and Web Designing Paper-IV
Revised syllabus w. e. f. June 2015

1) To make students familiar with the Mechanism of conducting business transactions through electronic media.
2) To understand the Methodology of online business dealings using e-commerce infrastructure.

Unit I :- E- Ticketing **15 Periods**

- Online booking systems, online booking procedure of railways, airlines, tourist and religious places, hotels and entertainment industry.

Unit II :- HTML - **15 Periods**

HTML Documents, Basic structure of an HTML document, creating a HTML document, Elements of HTML, HTML tags- Heading and formatting tags, Anchor tag, table tags,

Unit III :- HTML Form Building **15 Periods**

Form elements- <INPUT>, <SELECT>, <TEXTAREA>, <[LABEL> Tab navigation, Access keys. , Tab navigation, Access Keys, Developing web pages using frames, hyperlinks, images. , Developing web pages using frames.

Unit IV: Introduction VB Script & Java Script **15 Periods**

Introduction to client side : Limitation of HTML,VB script, Introduction to Java Concept, JAVA Script, Control statement IF-ELSE, Loop Structures (For, DO While) Function Defining, Events, Event Handlers, Built-in Functions and Validation.

Reference Books :-

(i)HTML 4 Unleashed - (SAMs Tech Media)
(ii)The Internet Book - Douglas E. Corner (PH1)
(iii)Internet Complete - (BPB Publications)
(iv)Dynamic Web Publishing Unleashed - Shelly Powers
(v)Web Enabled Commercial Application Development Using HTML, DHTML, Javascript - Ivan Bayross
(vi)Internet, WWW - how to program - Detail and detail - Pearson Publishing
(vii)P. T. Joseph - E - Commerce - A Managerial Perspective - Tata McGrew Hill