

SHIVAJI UNIVERSITY, KOLHAPUR.



B
(2009)

Accredited By NAAC
Revised Syllabus For
Bachelor of Commerce Part-III
(B.Com. Part -III)
Sem-V & Sem-VI

Introduced from June 2012 and Onwards
(Subject to the modifications will be made from time to time)

SHIVAJI UNIVERSITY, KOLHAPUR**B. Com. Part – III****Sem-V & Sem-VI**

Sr. No.	Semester -V	Sr. No.	Semester -VI
1	Business Regulatory frame Work (Comp. Paper) Paper-I	27	Business Regulatory frame Work (Comp. Paper) Paper-II
2	Business Environment (Comp. Paper) Paper-I	28	Business Environment (Comp. Paper) Paper-II
3	Co-operative Development (Comp. Paper) Paper-I	29	Co-operative Development (Comp. Paper) Paper-II
4	Modern Management Practice (Comp. Paper) Paper-I	30	Modern Management Practice (Comp. Paper) Paper-II
5	Advanced Accountancy (Opt. Paper -I) Paper -I	31	Advanced Accountancy (Opt. Paper -I) Paper -III
6	Advanced Accountancy (Opt. Paper -II) Paper- II	32	Advanced Accountancy (Opt. Paper -II) Paper -IV
7	Advance Costing (Opt. Paper -I) Paper -I	33	Advance Costing (Opt. Paper- I) Paper -III
8	Advance Costing (Opt. Paper -II) Paper- II	34	Advance Costing (Opt. Paper -II) Paper -IV
9	Taxation Management (Opt. Paper -I) Paper -I	35	Taxation Management (Opt. Paper- I) Paper- III
10	Taxation Management (Opt. Paper- II) Paper- II	36	Taxation Management (Opt. Paper -II) Paper -IV
11	Public Economics (Opt. Paper -I) Paper -I	37	Public Economics (Opt. Paper -I) Paper -III
12	Public Economics (Opt. Paper- II) Paper- II	38	Public Economics (Opt. Paper -II) Paper -IV
13	Insurance (Opt. Paper -I) Paper -I	39	Insurance (Opt. Paper -I) Paper- III
14	Insurance (Opt. Paper -II) Paper- II	40	Insurance (Opt. Paper -II) Paper -IV

15	Marketing(Opt. Paper- I) Paper -I	41	Marketing (Opt. Paper- I) Paper -III
16	Marketing (Opt. Paper- II) Paper- II	42	Marketing (Opt. Paper- II) Paper -IV
17	Advanced Banking (Opt. Paper- I) Paper -I	43	Advanced Banking (Opt. Paper- I) Paper -III
18	Advanced Banking (Opt. Paper -II) Paper- II	44	Advanced Banking (Opt. Paper -II)- Paper -IV
19	Rural Eco. & Co-operation (Opt. Paper -I) Paper -I	45	Rural Eco. & Co-operation (Opt. Paper -I) Paper -III
20	Rural Eco. & Co-operation (Opt. Paper- II) Paper- II	46	Rural Eco. & Co-operation (Opt. Paper- II) Paper -IV
21	Advanced Statistics (Opt. Paper- I) Paper -I	47	Advanced Statistics (Opt. Paper- I) Paper -III
22	Advanced Statistics (Opt. Paper -II) Paper- II	48	Advanced Statistics (Opt. Paper- II) Paper -IV
23	Industrial Management (Opt. Paper -I) Paper -I	49	Industrial Management (Opt. Paper -I) Paper -III
24	Industrial Management (Opt. Paper -II) Paper- II	50	Industrial Management (Opt. Paper -II) Paper -IV
25	E-Commerce (Opt. Paper- I) Paper -I	51	E-Commerce (Opt. Paper -I) Paper- III
26	E-Commerce (Opt. Paper -II) Paper- II	52	E-Commerce (Opt. Paper -II) Paper -IV

B. Com. Part – III
Paper –I & IV
Semester- V & VI

Sr. No.	Subject/Paper	Teaching Scheme Hrs/Week				Examination Scheme Marks		
		L	T	P	Total	Theory	Term Work	Total
1	Business Regulatory frame Work (Comp. Paper) Paper-I	4	-	-	4	40	10	50
2	Business Regulatory frame Work (Comp. Paper) Paper-II	4	-	-	4	40	10	50
3	Business Environment (Comp. Paper) Paper-I	4	-	-	4	40	10	50
4	Business Environment (Comp. Paper) Paper-II	4	-	-	4	40	10	50
5	Modern Management Practice (Comp. Paper) Paper-I	4	-	-	4	40	10	50
6	Modern Management Practice (Comp. Paper) Paper-II	4	-	-	4	40	10	50
7	Co-operative Development (Comp. Paper) Paper-I	4	-	-	4	40	10	50
8	Co-operative Development (Comp. Paper) Paper-II	4	-	-	4	40	10	50
9	Advanced Accountancy (Opt. Paper -I) Paper - I	4	-	-	4	40	10	50
10	Advanced Accountancy (Opt. Paper -I) Paper - III	4	-	-	4	40	10	50
11	Advanced Accountancy (Opt. Paper- II)Paper - III	4	-	-	4	40	10	50
12	Advanced Accountancy (Opt. Paper- II) Paper - IV	4	-	-	4	40	10	50
13	Advance Costing – (Opt. Paper- I) Paper- I	4	-	-	4	40	10	50
14	Advance Costing – (Opt. Paper -I) Paper -III	4	-	-	4	40	10	50
15	Advance Costing – (Opt. Paper- II) Paper -II	4	-	-	4	40	10	50
16	Advance Costing – (Opt. Paper -II) Paper -IV	4	-	-	4	40	10	50
17	Taxation Management (Opt. Paper -I) Paper- I	4	-	-	4	40	10	50
18	Taxation Management (Opt. Paper- I) Paper -III	4	-	-	4	40	10	50
19	Taxation Management (Opt. Paper- II) Paper -II	4	-	-	4	40	10	50
20	Taxation Management (Opt. Paper- II) Paper-IV	4	-	-	4	40	10	50
21	Public Economics (Opt. Paper -I) Paper- I	4	-	-	4	40	10	50
22	Public Economics (Opt. Paper -I) Paper- III	4	-	-	4	40	10	50
23	Public Economics (Opt. Paper- II) Paper- II	4	-	-	4	40	10	50
24	Public Economics (Opt. Paper -II) Paper- IV	4	-	-	4	40	10	50

25	Insurance (Opt. Paper -I) Paper- I	4	-	-	4	40	10	50
26	Insurance (Opt. Paper- I) Paper- III	4	-	-	4	40	10	50
27	Insurance (Opt. Paper- II) Paper- II	4	-	-	4	40	10	50
28	Insurance (Opt. Paper -II) Paper- IV	4	-	-	4	40	10	50
29	Marketing (Opt. Paper-I) Paper- I	4	-	-	4	40	10	50
30	Marketing (Opt. Paper-I) Paper- III	4	-	-	4	40	10	50
31	Marketing (Opt. Paper -II) Paper- II	4	-	-	4	40	10	50
32	Marketing (Opt. Paper -II) Paper- IV	4	-	-	4	40	10	50
33	Advanced Banking (Opt. Paper -I) Paper- I	4	-	-	4	40	10	50
34	Advanced Banking (Opt. Paper- I) Paper- III	4	-	-	4	40	10	50
35	Advanced Banking (Opt. Paper- II) Paper- II	4	-	-	4	40	10	50
36	Advanced Banking (Opt. Paper- II) Paper- IV	4	-	-	4	40	10	50
37	Rural Eco. & Co-operation (Opt. Paper- I) Paper- I	4	-	-	4	40	10	50
38	Rural Eco. & Co-operation (Opt. Paper -I) Paper- III	4	-	-	4	40	10	50
39	Rural Eco. & Co-operation (Opt. Paper II) Paper- II	4	-	-	4	40	10	50
40	Rural Eco. & Co-operation (Opt. Paper- II) Paper- IV	4	-	-	4	40	10	50
41	Advanced Statistics (Opt. Paper -I) Paper- I	4	-	-	4	40	10	50
42	Advanced Statistics (Opt. Paper -I) Paper- III	4	-	-	4	40	10	50
43	Advanced Statistics (Opt. Paper -II) Paper- II	4	-	-	4	40	10	50
44	Advanced Statistics (Opt. Paper -II) Paper- IV	4	-	-	4	40	10	50
45	Industrial Management (Opt. Paper -I) Paper- I	4	-	-	4	40	10	50
46	Industrial Management (Opt. Paper -I) Paper- III	4	-	-	4	40	10	50
47	Industrial Management (Opt. Paper- II) Paper- II	4	-	-	4	40	10	50
48	Industrial Management (Opt. Paper -II) Paper- IV	4	-	-	4	40	10	50
49	E-Commerce (Opt. Paper -I) Paper- I	4	-	-	4	40	10	50
50	E-Commerce (Opt. Paper- I) Paper- III	4	-	-	4	40	10	50
51	E-Commerce (Opt. Paper -II) Paper- II	4	-	-	4	40	10	50
52	E-Commerce	4	-	-	4	40	10	50

	(Opt. Paper- II) Paper- IV							
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Business Regulatory Framework

(Compulsory Paper)

Preamble :-

This course is designed to acquaint the commerce students with the knowledge of Business Laws and how these laws affect the trade, industry and corporate sector in the country. It focuses affection on principles of general contracts and principles relating to special contracts and sale of Goods Act and consumer protection Act. Today, the corporate sector has grown tremendously, it is therefore, apt to incorporate Companies Act and SEBI Act. The course also takes care of the developments of information technology in business and information rights of the citizens by including the cyber Law and Right To Information Act. In the era of free, global trade under the WTO framework the course also emphasises on the need of conceptual understanding of various intellectual property rights.

Business Regulatory Framework

(Compulsory Paper)

Semester - V (Paper - I)

(Revised Syllabus will be introduced from June 2012 Onwards)

- Objectives :-**
- 1) To create legal awareness.
 - 2) To give exposure to various Laws and Acts which have impact on business and industry.

Unit I :- Concepts :- Definition of Business Law and its sources - Law of Contract - Essential elements of contract - Performance of contract - Discharge of contract - Remedies for breach of contract. (20 Lectures)

Unit II :- Special Contract :-

- i) Contract of Bailment and Pledge - Meaning, Duties and Rights of Bailor and Bailee.
- ii) Contract of Agency - Definition- Creation - Termination - Rights and Duties of Agent and Principal. (15 Lectures)

Unit III :- Sale of Goods Act :-

Meaning - Formation of contract of sale - Sale and Agreement to Sell - Condition and Warranties - Transfer of Property in Goods - Performance of Contract of sale - Unpaid Seller. (15 Lectures)

Unit IV :- Consumer Protection Act :- Definition of consumer - Consumer Complaint - Complainant - Consumer Dispute- Consumer Dispute Redressal Agencies. (10 Lectures)

Reference Books :-

1. Corporate Law - Bharat Law House Pvt. Ltd. New Delhi.
2. Desai T. R. Indian Contract Act, S. C. Sarkar and sons Pvt. Ltd.-
3. Singh Avtar - The Principles of Mercantile Law. Estem book company, Lukhnow.
4. Kuchal M. C. - Business Law, Vikas Publishing House, New Delhi.
5. Kapoor N. D. - Business Law, Sultan Chand and Sons., New Delhi.
6. Chandha P. R. - Business Law, Galgotia, New Delhi.
7. Gulshan S. S. - Mercantile Law, Excel Books - New Delhi.
8. Bhulchandani S. - Business Law, Himalaya Publishing House.
9. Business Law and Corporate Laws by Tulsian - Tata Mcgraw Hill Publishing.

Nature of Question Paper

Semister V and VI

Total Marks - 40

Internal Marks – 10

Instruction - i) Attempt any Five out of Seven questions.

Q-1	Short Answer (Any two out of three)	08 Marks
Q-2	Long Answer	08 Marks
Q-3	Long Answer	08 Marks
Q-4	Long Answer	08 Marks
Q-5	Long Answer	08 Marks
Q-6	Long Answer	
Q-7	Short Notes (Any Two out of three)	

(Note :- Same pattern should be followed for semester V and VI)

Equivalence:-

Sr. No.	Title of Old Paper	Title of New Paper
1.	BRF	BRF Paper - I Semester -V
2.	BRF	BRF Paper - II Semester- VI

B Com III- Semester V -Paper I
Business Environment (Comp. Paper)
(Indian Economic Environment)
To be Introduced from June 2012

Objective: To acquaint students with emerging issues in business at national and international level in the light of New economic policies.

Unit I Indian Business Environment: 8 Periods

- a) Concepts-
- b) Components
- c) Importance

Unit II Agricultural Development 18 Periods

- a)Agricultural Marketing
- b)Agricultural Price policy
- c) Food Security in India
- d) Water Management and agricultural development.
- e) Agricultural labour: Problems and suggestions

Unit III Industrial Development 18 Periods

- a) Small scale industries: Role –Problems and Remedies.
- b) Sickness in Indian industries—Causes and Measures.
- c) Industrial Policy 1991
- d) Trade union movement – Problems and measures.

Unit IV Problems of Indian Economy 16 Periods

- a) Features of Indian Population
- b) Unemployment – Causes and remedies
- c) Poverty--Causes and remedies
- d) Inequality of Income and wealth – Causes and remedies
- e) Black Money – Causes and remedies

Reference 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 Environmentof Business,S Chand.

9) Kuchhal S. C. -Industrial Economyof India

Chaitanya House,Allahabad.

10) Namboodripad E M S Indian Planning and crises, National book

Center New Delhi.

Equivalence in Accordance with Title and Contents Papers (for Revised syllabus)

Sr No	Title of Old Paper	Title of New paper
1	Business Environment (Comp. Paper) (Indian economic Environment)	Business Environment (Comp. Paper) Semester V – Paper I
2	Business Environment (Comp. Paper) (Indian economic Environment)	Business Environment (Comp. Paper) Semester VI – Paper II

Nature of Question Paper
Subject- Business Environment, (Comp Paper)
Semester V and VI
Paper I and II

(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

Co-Operative Development (Comp. Paper)
Semester V Paper I
To be Introduced from June 2012

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 – Main and Subsidiary.-
Recent development of Co-operative principles in 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) Evolution of Co-operative Credit movement in India-Pre and Post independence.
- B) Short - term Agricultural Co-operative Credit structure in India –
PACCS- DCCBS – APEX Bank- Functions, Problems, and Remedies.

- C) Long - term Agricultural Co- operative credit- Land Development Bank- Functions, Problems and Remedies.
- D) Khusro Committee Report.
- E) Baidhyanathan Committee Recommendations in respect to PACCS.

Unit III – Agricultural Co-operatives in India.

14 Periods

- A) Co-operative Marketing- Meaning- Functions and Problems-NAFED- Corporatisation of Marketing and Production Co-operatives (Kurian-Alagh Committee Report).
- B) Co-operative Farming – Types – Problems and Remedies.

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

14 Periods

- a) Housing Co-operatives - Types- Functions, Problems and Remedies.
- b) Labour Co-operatives - Functions – Problems and Remedies.

REFERENCE BOOOKS

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.

EQUIVALENCE IN ACCORDANCE WITH TITLE AND CONTENTS OF PAPERS (FOR REVISED SYLLABUS)

Sr No	Title of Old Paper	Title of New paper
1	Co-Operative Development (Comp. paper)	Co-Operative Development (Comp. Paper) Semester V – Paper I
		Co-Operative Development (Comp. Paper) Semester VI – Paper II

NATURE OF QUESTION PAPER
Subject-Co-Operative Development, (Comp. Paper)
Semester V and VI
Paper I and II

(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

Modern Management Practices
(Compulsory Paper)
Semester- V (Paper-I)

(New syllabus will be implemented from June, 2012 onwards)

Objectives:

- 1) To make students familiar with the modern management practices being used by the corporate world.
- 2) To expose the students to importance and applicability of various modern management practices

Unit-I: Approaches to Management:

- (A) Different approaches to the study of management- Behavioral Approach, Quantitative Approach, Decision-Theory Approach, System Approach, and Contingency Approach
- (B) Modern Management: Concept and nature, importance of modern management in changing environment.

Unit:-II: Contribution to modern management practices (MMP) :

- (A) Contribution of Peter Drucker-Management by Objectives (MBO): Concept, characteristics, importance, merits and demerits.
- (B) Contribution of C.K. Prahalad: Core Competencies: Concept, factors of core competencies, Identifying core competencies.
- (C) Contribution of Michel Porter: Competitive Advantage, Cost Leadership, Differentiation and Focus

Unit-III: Corporate Governance and Customer Relationship Management (CRM):

- (A) Corporate Governance: Concept- Definitions- Role of Board of Directors in Corporate Governance, Role of Shareholders and Auditors in corporate governance.
- (B) Customer Relationship Management (CRM): Concept, Importance of CRM in modern era; e-CRM

Unit-IV: Organizational Environment

Meaning and characteristics of Organizational Environment- Internal and External Environment, **Environmental Analysis:** Strengths, Weaknesses, Opportunities and Threats (SWOT) Analysis, Applicability of SWOT to individual and organization.

References:

- 1) Organisation and Management- Dr. C. B. Gupta
- 2) Business Organisation and Management –M.C. Shukla
- 3)Management Today: Principles and Practice: Gene Burton and Manab Thakur
- 4) The Practice of Management- Peter Drucker
- 5) Competitive Advantage- Michel Porter
- 6) Competing for Future- C.K.Prahalad and Gary Hamel
- 7) Business Policy- Dr. Azhar Kazmi
- 8) Business Environment- Francis Cherunilam

Concerned websites may also be referred.

PERIODS ALLOTTED PER UNIT

Unit	No. of Periods
I	10
II	15
III	15
IV	10
Total	50

Sr. No.	Title of Old Paper	Title of New Paper
1	Modern Management Practices	Modern Management Practices-Paper-I
		Modern Management Practices-Paper-II

NATURE OF QUESTION PAPER

Total Marks: 40

Duration: 2 Clock Hours

- Instructions:** 1) Attempt **ANY FIVE** questions out of **SEVEN**
2) All questions carry **EQUAL MARKS**

- Que.-1: Short answer type questions: (Any **TWO** out of **THREE**)
Que.-2: Long answer question
Que.-3: Long answer question
Que.-4: Long answer question
Que.-5: Long answer question
Que.-6: Long answer question
Que.-7: Write Short Notes (Any **TWO** out of **THREE**)

Advanced Accountancy

(Optional Paper-I)

Semester - V (Paper - I)

(New Syllabus will be implemented from June 2012)

Objectives :- The objective of this course is to expose students to advanced accounting issues and practices.

Unit I :-	Bank Final Accounts - (Vertical Format Only)	(20 Lectures)
Unit II :-	Hire Purchase Excluding Hire Purchase Trading A/C	(15 Lectures)
Unit III :-	Insurance Claim - Loss of Stock and Loss of Profit Policy	(10 Lectures)
Unit IV :-	a) Introduction to stock market, Meaning, Functions and Procedure of listing of securities b) Introduction to Management Accounting and Cost Accounting - Meaning, Advantages, Objectives and Limitations,	(15 Lectures)

Reference Books :-

- (i) Advanced Accountancy - Shukla & Grewal
- (ii) Advanced Accountancy - Chakrabhorthy
- (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. III
Advanced Accountancy
(Optional Paper-II)
Semester - V (Paper - II)
Sub-title- Auditing

(New Syllabus will be implemented from June 2012 Onwards)

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 , Internal check (15 Lectures)

Unit II :- **Vouching** - Meaning, Need & Importance, Vouching of Cash & Credit transact, 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, Disqualificative, 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

Advanced Accountancy

Semester - V & VI (Paper - I & III)

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) | | | | | | | | |
| | <table border="0"><tr><td>a</td><td>-</td><td>8</td><td rowspan="2">}</td></tr><tr><td>b</td><td>-</td><td>8</td></tr></table> | a | - | 8 | } | b | - | 8 | 16 Marks |
| a | - | 8 | } | | | | | | |
| b | - | 8 | | | | | | | |

- | | | | | | | | | | | | | |
|--------------------|--|----------|----------|----------|---|----------|----------|----------|----------|----------|----------|-----------------|
| Question 2. | Attempt any two (Out of Three) | | | | | | | | | | | |
| | Separate Problems | | | | | | | | | | | |
| | <table border="0"><tr><td>a</td><td>-</td><td>8</td><td rowspan="3">}</td></tr><tr><td>b</td><td>-</td><td>8</td></tr><tr><td>c</td><td>-</td><td>8</td></tr></table> | a | - | 8 | } | b | - | 8 | c | - | 8 | 16 Marks |
| a | - | 8 | } | | | | | | | | | |
| b | - | 8 | | | | | | | | | | |
| c | - | 8 | | | | | | | | | | |

- | | | |
|--------------------|--|----------------|
| Question 3. | Write Short notes (Any two out of four) | 8 Marks |
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B. Com. III

Advanced Accountancy

Semester - V (Paper - II) (Auditing)

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**

Advanced Accountancy

Semester - VI (Paper - IV) (Taxation)

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**

Sr. No.	Title of Old Paper	Title of New Paper
	Advanced Accountancy Paper - I	<ul style="list-style-type: none"> Advanced Accountancy Paper - I (Sem. - V) Advanced Accountancy Paper - III (Sem. - VI)
	Advanced Accountancy Paper - II	<ul style="list-style-type: none"> Advanced Accountancy Paper - II (Sem. - V) (Auditing) Advanced Accountancy Paper - IV (Sem. - VI) (Taxation)

Advanced Costing

(Optional Paper-I)

Semester - V (Paper - I)

(New Syllabus will be implemented from June 2012)

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
(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, LIFO, Simple Average and Weighted Average, Anventory 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.
(15 Periods)

Advanced Costing
(Optional Paper-I & II)
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 |

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

(New Syllabus will be implemented from June 2012)

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

- | | | |
|--------------------|---|--------------|
| Unit I :- | Methods of Costing - Job Costing, Unit Costing | (10 Periods) |
| Unit II :- | Process costing excluding calculation of Equivalent Production. | (20 Periods) |
| Unit III :- | Contract costing. | (15 Periods) |
| Unit IV :- | Operating Costing - Transport Costing Only. | (15 Periods) |

Advanced Costing
(Optional Paper-I & II)
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 |

Sr. No.	Title of Old Paper	Title of New Paper
1.	Advanced Costing Paper - I	<ul style="list-style-type: none"> Advanced Costing Paper - I (Sem. - V) Advanced Costing Paper - III (Sem. - VI)
2.	Advanced Costing Paper - II	<ul style="list-style-type: none"> Advanced Costing Paper - II (Sem. - V) Advanced Costing Paper - IV (Sem. - VI)

Advanced Costing (Optional)

Semester - V & VI

Paper - I, II, III & IV

Nature Of Question Paper

- Instructions -

i) All the questions are compulsory.

ii) Figures to the right indicate full marks.

iii) Use of calculator is allowed.

Total : 40 Marks

- 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. III

Taxation Management

Sub-title - Income Tax

(Optional Paper-I)

Semester - V (Paper - I)

(New Syllabus will be implemented from June 2012)

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, Concept of income, Previous year, Assessment year, Residential Status. (10 Lectures)

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

Unit III :- Computation of total 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 income for individuals and firms. (5 Lectures)

Reference Books :-

- (i) Dr. Vinod K. Singhania (Taxmann) : Students Guide to Income Tax
- (ii) Prasad Bhagwati : Income Tax Law & Practice
- (iii) Mehrotra 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.

Taxation Management
Sub-title - Excise, MVAT and Service Tax
(Optional Paper-II)
Semester - V (Paper - II)
(New Syllabus will be implemented from June 2012)

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 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

B. Com. III

Taxation Management

Sub-title - Excise, MVAT and Service Tax

(Optional Paper-II)

Semester - V (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)	Theory	-	8	Marks	}	16 Marks
B)	Theory	-	8	Marks		

Question 2.

Solve any two (Out of Three)

A)	Theory	-	8	Marks	}	16 Marks
B)	Theory	-	8	Marks		
C)	Theory	-	8	Marks		

Question 3.

Short notes (Any two out of four)

8 Marks

Insurance

(Optional Paper-I)

Semester - V (Paper - I)

(New Syllabus will be implemented from June 2012)

Objectives of Paper I to IV

- i) To impart the knowledge of the principles of life & General Insurance and their importance.
- ii) To give exposure to the provisions of fire and marine Insurance and their increasing importance.
- iii) To provide skill and knowledge to become an Insurance Agent.
- iv) To understand various rules and regulations required for insurance business.

- Unit I :- Introduction** - Meaning - Difficulties, Risk and Uncertainties - How Insurance Works - Human Assets - Social and Economic significance - Principle of Protection and Investment. (10 Periods)
- Unit II :- Life Insurance Principles** - Nature of Life Insurance Contract - Principles of life Insurance - Caveatemptor - Policy Conditions - Proof of age - Grace days, Lapses, Revival, Surrender value and Paid - up value with calculation, Loan, Nomination and Assignment, Suicide Clause. (15 Periods)
- Unit III :- Life Insurance Risk** - Meaning of Underwriting - Classification of Risk - Physical, Occupational and Moral - Financial Underwriting - Data for Underwriting - Assessing the Risk - Non-medical Underwriting - Female lives - Underwriting by Agent - Recent Trends - Premium - Risk Premium, Net Premium, Office Premium, Level Premium, Extra Premium - Premium Calculation - Life Fund - Actuarial Valuation and Bonus. (20 Periods)
- Unit IV :- Life Insurance Products** - Whole life Policy, Endowment Policy, Term Assurance – Annuities-ULIP - Concept of Fund investment, Comparision of ULIP with traditional Insurance - Riders. (15 Periods)

Insurance

(Optional Paper-II)

Semester - V (Paper - II)

(New Syllabus will be implemented from June 2012)

Objectives of Paper I to IV

- i) To impart the knowledge of the principles of life & General Insurance and their importance.
- ii) To give exposure to the provisions of fire and marine Insurance and their increasing importance.
- iii) To provide skill and knowledge to become an Insurance Agent.
- iv) To understand various rules and regulations required for insurance business.

- Unit I :- Fire Insurance** - Origin - Meaning - Nature - Principles of Fire Insurance - General Conditions - Reinsurance - Methods of Reinsurance - Shopping or Street, Facultative & Treaty Reinsurance, Types of Treaties - Progress of fire Insurance Business in India. (10 Periods)

Unit II :- Fire Insurance Policy - Kinds of Fire Insurance Policy - Procedure of taking Fire Insurance Policy - Renewal of Fire Insurance Policy - Settlement of Claim - Cancellation and Forfeiture of Fire Insurance Policy.

Rating - Theory of rating - Bases of Rating - Degree of hazards - Classification of Risk - Past loss experience and Law of Probability.

(20 Periods)

Unit III :- Marine Insurance - Origin - Meaning - Nature - Principles of Marine Insurance - Warranties - implied and expressed warranties - Types of Marine Insurance Policy - Procedure of Taking Marine Insurance Policy - Policy Conditions - Progress of Marine Insurance Business in India.

(20 Periods)

Unit IV :- Marine Losses - Total loss, Partial loss, Particular average loss, General average loss and salvage charges - Preparation of loss statement - Documents needed for claim.

(10 Periods)

Reference Books :-

Insurance Paper I to IV :-

- 1) Theory and Practice of Insurance :- Mohd. Anrfkhan - Education at Book House.
- 2) Insurance - Principles and Practice :- M. N. Misra, S. Chand & Co.Delhi.
- 3) Principle and Practice of Insurance :- Kothari and Bahel
- 4) Insurance Act , 1938
- 5) Life Insurance Corporation of India Act, 1956
- 6) Motor Vehicles Act, 1988
- 7) Insurance Regulatory and Development Act. 1999
- 8) Life Insurance :- Gupta O. S. , New Delhi
- 9) Insurance - Principle and Practice :- Vinayakam N. Radhaswamy Vasudevan S. V. - S. Chand & Co. New Delhi
- 10) Life Insurance :- S. Balachandran by Insurance Institute of India , Mumbai
- 11) General Insurance :- S. Balachandran by Insurance Institute of India , Mumbai

Sr. No.	Title of Old Paper	Title of New Paper
1.	Insurance (Life Insurance) Paper - I	Insurance Paper - I & III
2.	Insurance (General Insurance) Paper - II	Insurance Paper - II & IV

B. Com. III
Insurance
(Optional Paper-I & II)
Semester - V & VI (Paper I to IV)
Nature Of Question Paper

Instructions -

Total : 40 Marks

i) Attempt any five out of seven questions.

Question 1.	Short Answers (Any Two)	8 Marks
	a)	
	b)	
	c)	
Question 2.	Long Answers	8 Marks
Question 3.	Long Answers	8 Marks
Question 4.	Long Answers	8 Marks
Question 5.	Long Answers	8 Marks
Question 6.	Long Answers	8 Marks
Question 7.	Short Notes (Any Two)	8 Marks
	a)	
	b)	
	c)	

Marketing
(Optional Paper-I)
Semester - V (Paper - I)
(New Syllabus will be implemented from June 2012)

- 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 and objectives of Marketing Management - Functions of Marketing Management - 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 Control - Meaning, Nature, Objectives and Importance of Marketing Control - Procedure of Control - Techniques of Control - Pre-requisites of effective Marketing Control System. (15 Periods)

Marketing
(Optional Paper-II)
Semester - V (Paper - II)
(New Syllabus will be implemented from June 2012)

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 :-

- 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 Stanton - Fundamentals of Marketing
- 7) Philip Kotler and Armstrong - Principles of Marketing
- 8) Pillai and Bhagavathi – Marketing

Sr. No.	Title of Old Paper	Title of New Paper
1.	Marketing Paper - I (Optional)	Marketing Paper - I (Optional) Marketing Paper - III (Optional)
2.	Marketing Paper - II (Optional)	Marketing Paper - II (Optional) Marketing Paper - IV (Optional)

Marketing
(Optional Paper-I & II)
Semester - V & VI (Paper I to IV)
Nature Of Question Paper

Instructions -

Total : 40 Marks

i) Attempt any five out of seven questions.

Question 1.	Short Answers (Any Two)	8 Marks
	a)	
	b)	
	c)	
Question 2.	Long Answers	8 Marks
Question 3.	Long Answers	8 Marks
Question 4.	Long Answers	8 Marks
Question 5.	Long Answers	8 Marks
Question 6.	Long Answers	8 Marks
Question 7.	Short Notes (Any Two)	8 Marks
	a)	
	b)	
	c)	

Advanced Banking And Financial System
Sub-title - Law And Practice of Banking In India
(Optional Paper-I)
Semester - V (Paper - I)
(Syllabus to be implemented from 2012)

Objectives :-

- 1) To study the Indian Banking System.
- 2) To study the Foreign Banking System.
- 3) To study the role of development banks in India.
- 4) To study the law and practice of Banking System in India.
- 6) To study the recent trends in Indian Banking System

Unit I :- Banking Laws - Meaning, Nature and Scope. (15 Periods)

Unit II :- Bank and Bank Customers - Meaning, Types of Customers, Types of Accounts. (15 Periods)

Unit III :- Bank - Customer Relationship - General Relationship, Special Relationship with reference to Rights and Obligations. (15 Periods)

Unit IV :- A) Negotiable Instruments - Meaning, Types, Cheque, Bills of Exchange and Promissory Notes, Features of Negotiable Instruments.
B) New Trends In Banking - E - Banking, A.T.M., Credit Card, Debit Card, Smart Card and Pay Order. (15 Periods)

Advanced Banking And Financial System
Sub-title - Banks And Financial Institutions
(Optional Paper-II)
Semester - V (Paper - II)
(Syllabus to be implemented from June-2012)

- Unit I :-** **Progress of Commercial Banks After Nationalization** - Achievements and failures, Banking Sector Reforms - Narasimhan Committee - I & II
(15 Periods)
- Unit II :-** The Study of Productivity, Profitability and Efficiency of Public Sector, Private Sector and Foreign banks in India.
(15 Periods)
- Unit III :-** **Reserve Bank of India (RBI)** - Role of RBI in Economy, Repo Rate and Reverse Repo Rate.
(15 Periods)
- Unit IV :-** **Money Markets** - London Money Market, New York Money Market and Indian Money Market- Characteristics and Functions
(15 Periods)

Reference Books :-

Advanced Banking And Financial System (Optional) Paper I to IV :-

- 1) Vaish M. C. - Modern Banking
- 2) Panandikar S. G. - Banking in India
- 3) Tannans - Banking Law and Practice in India
- 4) Sayers R. S. - Modern Banking
- 5) Shekhar K. C. - Banking Theory and Practice
- 6) Basu S. K. - Current Banking Theory and Practice
- 7) Maheshwari S. N. - Banking Law and Practices
- 8) Mugali V. M. - Indian Banking
- 9) Desai Vasant - Indian Banking
- 10) Subba Rao P. - Principles and Practice of Bank Management
- 11) Bedi and Hardikar - Practical Banking Advances
- 12) The Negotiable Instruments Act
- 13) श्री. आ. देशपांडे – अधिकोषण व नाणेबाजार
- 14) प्रा. पां. ह. वैद्य – बैंकिंग कायदे व व्यवहार
- 15) प्रा. मानकर, प्रा. डांगे – प्रगत बैंकिंग
- 16) डॉ. बी. एच. दामजी – बैंकिंग आणि वित्तीय बाजारपेठा
- 17) संपादक डॉ. जे. एफ. पाटील – अधिकोषण व वित्तीय बाजारपेठा
- 18) R.B.I. Bulletin

Equivalence :-

Sr. No.	Pre - Revised	Revised June 2012
1	Advanced Banking and Financial System (Optional - Paper - I) (Law and Practice of Banking in India)	Advanced Banking and Financial System (Optional - Paper - I, Semester V) (Law and Practice of Banking in India)
		Advanced Banking and Financial System (Optional - Paper - III, Semester VI) (Law and Practice of Banking in India)
2	Advanced Banking and Financial System (Optional - Paper - II) (Bank and Financial Institutions)	Advanced Banking and Financial System (Optional - Paper - II, Semester V) (Bank and Financial Institutions)
		Advanced Banking and Financial System (Optional - Paper - IV, Semester VI) (Bank and Financial Institutions)

Advanced Banking And Financial System**(Optional Paper-I & II)****Semester - V & VI (Paper I to IV)****Nature Of Question Paper**

Instructions -

i) All the questions carry equal marks. **Total : 40 Marks**

ii) Attempt any five out of seven questions.

Question 1. Short Answers (Any Two) 8 Marks

a)

b)

c)

Question 2. Long Answers 8 Marks

Question 3. Long Answers 8 Marks

Question 4. Long Answers 8 Marks

Question 5. Long Answers 8 Marks

Question 6. Long Answers 8 Marks

Question 7. Short Notes (Any Two) 8 Marks

a)

b)

c)

New Revised Syllabus for Semester Pattern (from June -2012)

B.Com. Part III (Sem. V)

Subject : Advanced Statistics

(Optional Paper-I)

Paper I (Mathematical Methods)

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 2 and 3, properties of determinant, Examples based on evaluation and properties, Cramer's rule, solution to given system of linear equations of two and three variables by Cramer's rule.
Unit No. 2	Matrix Algebra : Definition of matrix, difference between matrix and determinant types of matrices, Addition and product of two or more matrices, examples on addition, subtraction and product, Inverse of a matrix by adjoint method, examples based on inverse.
Unit No. 3	Permutation and Combination : Concept of permutation, combination, notation, definition, Relation between them, examples based on ${}^n P_r$ and ${}^n C_r$
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

SHIVAJI UNIVERSITY, KOLHAPUR

New Revised Syllabus for Semester Pattern (from June -2012)

B.Com. Part III (Sem.V)

Subject : Advanced Statistics

(Optional Paper-II)

Paper II (Applied Statistics)

**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 rate 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) Students t – test : Test for $\mu = \mu_0$ and $\mu_1 = \mu_2$
c) Chi square test :
Chi-square test of independence of two attributes (for $m \times n$ contingency table), derivation of formula for 2×2 contingency table. Examples based on these tests.

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

Note : Each unit have 15 periods

Nature of Question Paper I and II

B.Com. Part III

Subject: Advanced Statistics, Paper- I, Sem. V
Advanced Statistics, Paper- II, Sem. V

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.

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.

Industrial Management

(Optional Paper-I)

Semester - V (Paper - I)

(New Syllabus will be implemented from June 2012)

Objective:- 1- To make students lonelier with the subject industrial management.
2- To Expose the students to importance and applicability of industry management.

Unit I :- Introduction to Industrial Management - Meaning and importance of industrial management , Recent trends in industrial management (in brief) , Quality management, Enterprise Resource Planning (ERP), Competitive advantage.
(15 Lectures)

Unit II :- Factory Location and Plant Layout - Meaning and factors determining location of factory. Meaning, objectives, importance of plant layout. Factors influencing layout, types of layout and problems of layout.
(15 Lectures)

Unit III :- Work Environment: - Meaning and importance of work environment. Factors affecting work environment - Lighting, Ventilation, Sanitation, noise control and air conditioning.
(15 Lectures)

Unit IV :- Industrial Pollution - Meaning, Causes, Effects and Measures of Industrial Pollution.
(15 Lectures)

Industrial Management

(Optional Paper-II)

Semester - V (Paper - II)

(New Syllabus will be implemented from June 2012)

Objective:- 1- To make students lonelier with the subject industrial management.
2- To Expose the students to importance and applicability of industry management.

Unit I :- Introduction to Human Resource Management - Concept, Nature and 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.

Recruitment and selection - Meaning, Sources of recruitment. Steps in the selection procedure. (15 Lectures)

Unit III :- Employee Training - Meaning and need for training. Steps in training programme. Methods of Training. (15 Lectures)

Unit IV :- Performance Appraisal - Meaning and purpose of performance appraisal. Methods of performance appraisal. Ethics in appraisal. (15 Lectures)

References :-

1.	L. C. Jhamb Savitri Jhamb	}	: Industrial Management Everest Publishing House, Pune
2.	J. K. Jain		: Industrial Management - Kitab Mahal - Agre
3.	K. Aswathappa K. Shridhara Bhat	}	: Production and Operations Management - Himalaya Publishing House
4.	M. E. Thukaram Rao		: Industrial Management - Himalaya Publishing House
5.	Lundy J. L.		: Effective Industrial Management - Eurasia Publishing Co.
6.	Srivastava R. M.		: Management Policy and Strategic Management Concepts, Skills and Practices
7.	Cost Accounting		: B. K. Bhar
8.	C. B. Mamoria Gankar		: Dynamics of Industrial Relations
9.	O. P. Khanna		: Industrial Engineering and Management

Industrial Management

(Optional Paper-I &II)

Semester - V & VI (Paper I & III)

Nature Of Question Paper

- Instructions -**
- i) Write any five questions from the following.
 - ii) Figures to right indicate marks. **Total : 40 Marks**
- Question 1.** Answer the following questions in short.(Any Two) **8 Marks**
- a)
 - b)
 - c)
- Question 2.** Long Answer Question **8 Marks**
- Question 3.** Long Answers Question **8 Marks**
- Question 4.** Long Answers Question **8 Marks**
- Question 5.** Long Answers Question **8 Marks**
- Question 6.** Long Answers Question **8 Marks**
- Question 7.** Write Short Notes (Any Two) **8 Marks**
- a)
 - b)
 - c)

Equivalence :-

Sr. No.	Title of Old Paper	Title of New Paper
1.	Industrial Management Paper - I	<ul style="list-style-type: none">Industrial Management Paper - I (Sem. - V)Industrial Management Paper - III (Sem. - VI)
2.	Industrial Management Paper - II	<ul style="list-style-type: none">Industrial Management Paper - II (Sem. - V)Industrial Management Paper - IV (Sem. - VI)

E - Commerce

Sub-Title - Fundamental of E - Commerce

(Optional Paper-I)

Semester - V (Paper - I)

(New Syllabus will be implemented from June 2012 Onwards)

- 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 :- E - Commerce - Meaning, definition, features, function of E-Commerce, E-Commerce Practices v/s traditional practices, Scope and basic models of E-Commerce, limitations of E-Commerce, Concept of Electronic Signature.
(15 Lectures)

Unit II :- Electronic Data Interchange - 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.
(15 Lectures)

Unit III :- Types of E-Commerce -Meaning of Business to consumer (B2C), Business to Business (B2B), 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.
(15 Lectures)

Unit IV :- Internet - 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, Constituents of Internet Protocol, Browsing the Internet, Browsers, Tools and Service of on Internet, Procedure of opening E-mail Account on Internet website backing (15 Lectures)

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

E - Commerce

Sub-Title - Internet and Web Designing

(Optional Paper-II)

Semester - V (Paper - II)

(New Syllabus will be implemented from June 2012 Onwards)

- 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 - Technology background, evolution of the Internet (1961-2004). The internet key technology concepts - packet switching, clients server computing, other Internet protocols and utility program. IP addressing, Structure of an IP addressing, overview of TCP / IP. (15 Lectures)

Unit II :- E - Security - Precaution for secure E-Commerce, Proxy Services, Firewalls, Access Control, Viruses, Encryption. (15 Lectures)

Unit III :- Building Website - Meaning of website and webpage, Importance of website and homepage and its features, Guidelines for constructing the webpage, structure of the webpage. (15 Lectures)

Unit IV :- World Wide Web (WWW) - Architecture of world wide, steps in web development, Hypertext Markup Languages - SGML, HTML, XML. (15 Lectures)

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 McGraw Hill

E - Commerce
(Optional Paper-I & II)
Semester - V & VI (Paper I to IV)
Nature Of Question Paper

Instructions -

i) All the questions carry equal marks. **Total : 40 Marks**

v) Attempt any five out of seven questions.

vi) Figures to the right indicate full marks.

Question 1. Write Short Answers of the following questions. (Any Two) **8 Marks**

- a)
- b)
- c)

Question 2. Long answer question **8 Marks**

Question 3. Long answer question **8 Marks**

Question 4. Long answer question **8 Marks**

Question 5. Long answer question **8 Marks**

Question 6. Long answer question **8 Marks**

Question 7. Write Short answers (Any Two) **8 Marks**

- a)
- b)
- c)

Equivalence :-

Sr. No.	Title of Old Paper	Title of New Paper
1.	E - Commerce Paper - I - Fundamental of E - Commerce	Fundamental of E - Commerce • Paper - I - (Sem. - V) Fundamental of E - Commerce • Paper - III- (Sem. - VI)
2.	E - Commerce Paper - II Internet and Web Designing	• Internet and Web Designing Paper - II - (Sem. - V) • Internet and Web Designing Paper - IV - (Sem. - VI)

Subject: PUBLIC ECONOMICS:
(Optional Paper-I)
Theory of Public Economics
(Semester-V) Paper – I

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

Unit 1: Introduction to Public Economics:

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

Unit 2: Taxation:

- 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:

- 3.1 Meaning, Aims
- 3.2 Classification, Canons of Public Expenditure
- 3.3 Causes of Public expenditure growth.

Unit 4: Public Debt:

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

**Subject: PUBLIC ECONOMICS:
(Optional Paper-II)
Indian Public Finance
(Semester-V) Paper – II**

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:

- 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
- 1.4 12th Finance Commission

Unit 2: Public Budget Procedures

- 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:

- 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

- 4.1 Indian Tax System
- 4.2 Chelliah Committee Recommendations
- 4.3 Kelkar Task Force Committee Recommendations

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

Public Economics (Opt-I & II)
(Sem-V & VI)
PAPER – I, II, III & IV

Distribution of Marks (Total Marks=40)

- 1) All Questions carry equal marks
- 2) Attempt any five questions.

Question – 1	Write Answers on any two	(8)
Question – 2	Long Answer	(8)
Question – 3	Long Answer	(8)
Question – 4	Long Answer	(8)
Question – 5	Long Answer	(8)
Question – 6	Long Answer	(8)
Question – 7	Short Notes any two	(8)

Equivalence

Sr. No.	Pre-revised Syllabus (B.Com. III)	Revised Syllabus for June -2012 (B.Com. III)
1	Public Finance (Optional) 1)Theory of Public Finance- Paper –I	Public Economics (Optional) 1) Theory of Public Economics (Paper-I) (Semester-V) 2) Theory of Public Economics (Paper-III) (Semester-VI)
2	2)Indian Public Finance Paper -II	1) Indian Public Finance - (Paper-II) (Semester-V) 2) Indian Public Finance - (Paper-IV) (Semester-VI)

Rural Economics and Cooperation

(Optional Paper-I)

Semester - V (Paper - I)

(To be introduced from June 2012)

Objectives :-

1. To create awareness among the students regarding the Rural Economy.
2. To study the Indian Agriculture.
3. To study the concepts of Rural poverty and unemployment and its relief measures.
4. To study the rural industrialization.

Unit I :- Rural Economy of India :

1. Features of Rural Economy
2. Place of agriculture in Rural Economy
3. Role and Importance of Animal Husbandry in Rural Economy

(15 Lectures)

Unit II :- Agricultural Productivity :

1. Farm Size, Land Utilization and Cropping Pattern
2. Agricultural Productivity, Causes of Low Productivity in Agricultural
3. Measures taken to improve the Agricultural Productivity in India

(15 Lectures)

Unit III :- Rural Poverty and Unemployment :

1. Meaning, Causes of Rural Poverty.
2. Meaning and Causes of Rural Unemployment
3. Rural Development Programmes for reducing the Rural Poverty and Unemployment

(15 Lectures)

Unit IV :- Rural Industrialization :

1. Agro-based Industries : Importance and Problems
2. Importance and Problems of Small-scale and Cottage Industries

(15 Lectures)

B.COM. Part - III (Optional Paper)

Rural Economics and Cooperation

(Optional Paper-II)

Semester - V (Paper - II)

(To be introduced from June 2012)

Objectives :-

1. To create awareness among the students regarding the cooperation.
2. To study the concept and principles of cooperation.
3. To study the various types of cooperatives in India.

Unit I :- Introduction to Co-Operation :

- 1.1 Meaning and definition
- 1.2 Features of cooperation
- 1.3 Principles of Cooperation (Manchester - 1995)
- 1.4 Role of Cooperation in Economic development (15 Lectures)

Unit II :- Co-operative Finance in India :

- Present situation, Problems and suggestions
- 2.1 Primary Agriculture cooperative credit society
 - 2.2 District central cooperative Banks
 - 2.3 State cooperative Banks
 - 2.4 State Agriculture And Rural Development Banks (15 Lectures)

Unit III :- Agricultural Cooperatives :

- Present situation, Problems and suggestions
- 3.1 CoOperative Farming
 - 3.1 CoOperative Marketing
 - 3.3 CoOperative Processing (15 Lectures)

Unit IV :- Non Agriculture Co-Operatives :

- Present situation, Problems and suggestions
- 4.1 Farmers Service Cooperatives
 - 4.2 Urban Cooperatives (15 Lectures)

- Reference Books :**

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

1.	"Agricultural Economics and Rural Development"	Tyagi, B. P. Jai Prakashan Naht & Co Garh-Nauchandi Chauraha Grarh Road, Meerut - 250 002
2.	Agricultural Problems of India	Mamoria C. B .& Tripathi B. B. Century Printers, S. N. Marg, Allahabad
3.	The Indian Rural Problem	M. B. Nanavati and J. J. Anjaria (Vora and Co.Bombay)
4.	Indian Economy	Dutt R. and K.P.M. Sundharam (2007/Latest ed.) 25, S. Chand and Company, New Delhi
5.	Indian Economy	Misra S. K. and V. K. Puri, Himalaya Publishing Co., Bombay (Latest edition)
6.	Theory, History and Practice of Co-Operation	R. D. Bedi, Loyal Book Depot, Meerut (U.P.)
7.	Co-Operation in India	Dr. B. S. Mathur, Sahitya Bhavan, Agra
8.	Agricultural Co-Operation in India	John Matthai, Reliance Publishing House, New Delhi
9.	Fundamentals of Co-Operation	Dr. Krishnaswami, S. Chand and Company Ltd., Ram Nagar, New Delhi

Equivalence

Sr. No.	Pre-Revised	Revised (2012)
1	Rural Economics and Co-operation (Optional) Paper - I	1) Rural Economics and Co-operation (Optional) Paper - II Semester - V 2) Rural Economics and Co-operation (Optional) Paper – III Semester - VI
2	Rural Economics and Co-operation (Optional) Paper - II	3) Rural Economics and Co-operation (Optional) Paper - II Semester - V 4) Rural Economics and Co-operation (Optional) Paper - IV Semester - VI

Nature Of Question Paper

Instructions - i) **All the questions carry equal marks.** **Total : 40 Marks**
 ii) **Attempt any five out of seven questions.**

Question 1. **Short Answers (Any Two)** **8 Marks**

a)

b)

c)

Question 2. **Long Answers** **8 Marks**

Question 3. **Long Answers** **8 Marks**

Question 4. **Long Answers** **8 Marks**

Question 5. **Long Answers** **8 Marks**

Question 6. **Long Answers** **8 Marks**

Question 7. **Short Notes (Any Two)** **8 Marks**

a)

b)

c)

B. Com. III Semester - VI

(Revised Syllabus will be introduced from June 2012 Onwards)

Business Regulatory Framework

(Compulsory Paper)

Semester - VI (Paper - II)

- Objectives :-**
- 1) To create legal awareness.
 - 2) To give exposure to various Laws and Acts which have impact on business and industry.

Unit I :- The Companies Act, 1956 :- Concept and Classification of Company - Features of Different types of Companies - Procedure of incorporation - Memorandum of Association - Articles of Association - Prospectus - Shares - Share Capital - Management of Companies - Qualifications and appointment of Directors - Removal of Directors - Arbitration and Compromise - Winding up of Company. (20 Lectures)

Unit II :- The Securities And Exchange Board of India Act, 1992 :-
Establishment of SEBI - Power and Functions of SEBI - Registration of Stock Brokers, Sub - Brokers - Recognition of Stock Exchange - Role of Stock Exchanges - Listing of Securities - Trading of Securities. (15 Lectures)

Unit III :- Information Technology Act, 2000 :- Introduction - Objects - Internet - Privacy - Pornography - e-Commerce - Digital Signiture - Cybeur Crimes - Legal Provisions relating to Cyber Crimes. (basic idea) (15 Lectures)

Unit IV :- Intellectual Property Rights :- Trademarks - Patents - copyrights – Registration of Designs (Only Concepts)
Right To Information Act, 2005 :- Nature - Scope of RTI - Legal provisions under RTI (10 Lectures)

Reference Books :-

1. Corporate Law - Bharat Law House Pvt. Ltd. New Delhi.
2. Desai T. R. Indian Contract Act, S. C. Sarkar and sons Pvt. Ltd.-
3. Singh Avtar - The Principles of Mercantile Law. Estem book company, Lukhnow.
4. Kuchal M. C. - Business Law, Vikas Publishing House, New Delhi.
5. Kapoor N. D. - Business Law, Sultan Chand and Sons., New Delhi.
6. Chandha P. R. - Business Law, Galgotia, New Delhi.
7. Gulshan S. S. - Mercantile Law, Excel Books - New Delhi.
8. Bhulchandani S. - Business Law, Himalaya Publishing House.
9. Business Law and Corporate Laws by Tulsian - Tata Mcgraw Hill Publishing.

B Com III- Semester VI -Paper II
Business Environment (Comp. Paper)
(Indian Economic Environment)
Introduced from June 2012

Unit I - Liberalization, Privatization, and Globalization 16 Periods

Concept – Implementation – and impact on Indian economy. Foreign Trade Policy 1991.

Unit II - Economic Planning: 16 Periods

- a) Broad Objectives
- b) 11th five year plan – Objectives, strategy, mobilization and allocation of resources.- Evolution.
- c) Objectives of 12th plan

Unit III International Environment 14 Periods

- a) Foreign Capital – Meaning and need,- Policy of Government of India.
- b) Multinational Corporations – Definition, Merits and Demerits.

Unit IV – International Institutions – 14 Periods

Objectives and Performances of IMF- IBRD – WTO and SAARC.

Reference 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.

Co-operative Development (Comp. Paper)

Semester VI Paper II

Introduced from June 2012

Objectives

1. To study the agricultural and Non-agricultural credit Co-operative institutions.
2. To study the Co-operative movement in Maharashtra.
3. To Study the impact of Globalization on Co-operative Movement.

Unit I- Special Study of some Co-operatives in Maharashtra- 16 periods

- a) Sugar Co-operatives.
- b) Dairy Co-operatives.
- c) Urban Co-operative Banks.

Unit – II Institutional Support to Co-operatives- 16 Periods

- a) NABARD
- b) SBI
- c) NCDC

Unit III- Co-operative Audit 14 Periods

- a) Objectives of Co-operative Audit –Kinds of Audit.
- b) Role and functions of Auditor.
- c) Role and functions of Registrar.
- d) Defects in Audit System.
- e) Maharashtra Co-operative Act- 1960 - Main Provisions.

Unit IV- Globalization and Co-operative Movement - 14 Periods

- a) Effects of Globalization on Co-operative Movement.
- b) Challenges before Co-operative Movement.
- c) Remedies to strengthen Co-operative Movement.

REFERENCE BOOOKS

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.

**Modern Management Practices
(Compulsory Paper)
Semester- VI (Paper-II)**

(New syllabus will be implemented from June, 2012 onwards)

Objectives:

- 1) To make students familiar with the modern management practices being used by the corporate world.
- 2) To expose the students to importance and applicability of various modern management practices

Unit-I: Total Quality Management (TQM):

Concept of quality, Meaning of TQM, Elements of TQM, Contribution of Deming and Juran. (15 Lecture)

Unit-II: Quality Standards:

- (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.
- (C) **Benchmarking**- Concept and Types of Benchmarking, Advantages and Limitations (15 Lecture)

Unit-III: Time and Event 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, Types of stress, Symptoms of stress, Coping with the stress. (15 Lecture)

Unit-IV: Corporate Social Responsibilities and Business Ethics:

- (A) **Corporate Social Responsibilities (CSR)**: Concept of Social Responsibility, Areas of Social Responsibilities of a business.
- (B) **Business Ethics**: Concept of Ethics, Ethical issues in business. (15 Lecture)

References:

- 1) Managing for Total Quality-N.Logothetis
- 2) Total Quality Management-Dr.D.D.Sharma
- 3) The Power of Six Sigma-Subir Choudhari
- 4) Six Sigma for Managers-Greg Brue
- 5) ISO-9000-John T. rabbit and Peter A, Bergh
- 6) Time Management- R. Alec Mackenze
- 7) Time Management-Marc Mancini
- 8) Event Marketing and Management- Sanjay Singh Gaur and Sanjay V. Saggere
- 9) Successful Event Management-Anton Shone and Barn Parry
- 10) Organisational Behaviour-Dr. Anjali Ghanekar
- 11) Organisational Behaviour -Stephon Robbins
- 12) Business Environment- Francis Cherunilam

- 13) Business Ethics-Deepak Morris
 14) The Essence of Business Ethics-Peter Pratley
 15) Ethics in Business and Management-R.P.Banerjee
Concerned websites may also be referred.

PERIODS ALLOTTED PER UNIT

Unit	No. of Periods
I	10
II	15
III	15
IV	10
Total	50

NATURE OF QUESTION PAPER

Total Marks: 40

Duration: 2 Clock Hours

Instructions: 1) Attempt **ANY FIVE** questions out of **SEVEN**

2) All questions carry **EQUAL MARKS**

Que.-1: Short answer type questions: (Any **TWO** out of **THREE**)

Que.-2: Long answer question

Que.-3: Long answer question

Que.-4: Long answer question

Que.-5: Long answer question

Que.-6: Long answer question

Que.-7: Write Short Notes (Any **TWO** out of **THREE**)

Advanced Accountancy

(Optional Paper-I)

Semester - VI (Paper - III)

(New Syllabus will be implemented from June 2012 Onwards)

Objectives :-

The objective of this course is to expose students to Cost Accounting & Management Accounting

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

- Unit II :-** **Material Issue Pricing** - Meaning, Methods of Pricing - FIFO, LIFO, Simple average & Weighted average only (10 Lectures)
- Unit III :-** **Working Capital** - Meaning, Significance Calculations of Working Capital, Preparation of Funds flow statement. (20 Lectures)
- Unit IV :-** **Ratio Analysis** – Meaning Classification of Ratios - Profitability Ratios, Turnover Ratios, Solvency Ratios & 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. III

Advanced Accountancy

Sub-title - Taxation

(Optional Paper-II)

Semester - VI (Paper - IV)

(New Syllabus will be implemented from June 2012 Onwards)

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 & Propession 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, 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.
 - 3) 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

Advanced Costing

(Optional Paper-I)

Semester - VI (Paper - III)

(New Syllabus will be implemented from June 2012)

Objectives :- To gain the understanding of concept of overheads and procedure of cost ascertainment.

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

Unit II :- Machine Hour Rate. (15 Periods)

Unit III :- Reconciliation of financial and cost profit. Expenses not considered in costing.
(10 Periods)

Unit IV :- **Marginal Costing**-Meaning, Features, Objectives, Advantages, Profit-Volume Ratio, Margin of Safety, Break Even Analysis (15 Periods)
(Excluding Problems on decision making)

Advanced Costing

(Optional Paper)

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 |

B. Com. III

Advanced Costing

(Optional Paper-II)

Semester - VI (Paper - IV)

(New Syllabus will be implemented from June 2012)

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

Unit I :- **Standard Costing** - Meaning, Objectives, Advantages and Disadvantages, Analysis of cost Variances (Material, Labour and Overhead Variances only).
(20 Periods)

Unit II :- **Budgetary Control** - Meaning of Budget and Budgetary Control, Objectives, Types of Budgets - Preparation of Cash Budget, Fixed and Flexible Budget.
(20 Periods)

Unit III :- **Activity Based Costing** - Introduction to Cost Audit. (5 Periods)

Unit IV :- **Integrated Accounts and Integrated Accounting** (15 Periods)

B. Com. III

Advanced Costing

(Optional Paper)

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

Taxation Management

Sub-title - Wealth Tax

(Optional Paper-I)

Semester - VI (Paper - III)

(New Syllabus will be implemented from June 2012)

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. (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

Taxation Management

Sub-title - Customs And CST

(Optional Paper-II)

Semester - VI (Paper - IV)

(New Syllabus will be implemented from June 2012)

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

Unit I :- Customs - Introduction to Customs duty - valuation for 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)

Taxation Management

Sub-title - Wealth Tax

(Optional Paper-I)

Semester - VI (Paper - III)

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)			}	16 Marks
	A) Problem - 8 Marks				
	B) Problem - 8 Marks				
	C) Theory - 8 Marks				

Question 3.	Short notes (Any two out of four)	8 Marks
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B. Com. III

Taxation Management

Sub-title - Customs & CST

(Optional Paper-II)

Semester - VI (Paper - IV)

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)	Theory	-	8 Marks	}	16 Marks
B)	Theory	-	8 Marks		
C)	Problem	-	8 Marks		

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

Insurance

(Optional Paper-I)

Semester - VI (Paper - III)

(New Syllabus will be implemented from June 2012)

Unit I :- Insurance Documentation and Administration - Life Insurance documents
- Proposal Form - Medical Report - Agent's Report - First Premium Receipt - Life Insurance Policy - Renewal Notice - Renewal Premium Receipt - Present Administrative Set Up of Life Insurance Corporation of India. (15 Periods)

Unit II :- Life Insurance Agent (Financial Adviser)- Definition - Role of an Insurance Agent - as a Representative, Advisor, Trustee, Mediator and Salesman - Procedure for becoming an Agent - Insurance Agency as a Profession - Function of an Agent - Remuneration of Insurance Agent - Code of conduct for Insurance Agent –Application of Information Technology in Insurance - Intranet and Internet - Benefits of Information Technology to Insurance Agents and Policyholders. (15 Periods)

Unit III :- Settlement of Claim - Procedure of Settlement of Claim - Early claims, Time barred claims - claim concessions - Presumption of death - Accident and disability benefits - calculation of claim. (15 Periods)

Unit IV :- Insurance Legislation 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. (15 Periods)

Insurance

(Optional Paper-II)

Semester - VI (Paper - IV)

(New Syllabus will be implemented from June 2012)

Unit I :- Motor Insurance - Meaning - Need - Important Provisions relating to Motor Insurance in Motor Vehicle Act, 1988 - Basic Principles - Classification of Vehicles - Contingent liability - Procedure of taking Motor Insurance Policy - Types of Policy - Settlement of claim - Motor Accident claim Tribunals. (15 Periods)

Unit II :- Liability, Engineering and Personal Accident & Sickness Insurance -
Liability Insurance - Meaning and Need of liability Insurance - Employers and Public liability - Types of Public liability.
Engineering Insurance - Meaning - Nature and Types.
Personal Accident & Sickness Insurance - Meaning - Need - Physical and moral hazards - Types of disablement - Policy conditions. (20 Periods)

Unit III :- Miscellaneous Insurance - (Only nature and cover)
Crop Insurance - Cattle Insurance - Health Insurance - Burglary Insurance - Fidelity Guarantee Insurance - Bankers Blanket Policy - Jeweller's Block Policy - Sports Insurance. (10 Periods)

Unit IV :- Documentation and Legislation -
Documents - Proposal form - Cover note - Policy - Endorsement - Renewal notice - Claim form - Survey Report
Legislation - Important provisions of Insurance Act, 1938 and Insurance Regulatory and Development Authority (IRDA) Act, 1999 with reference to general Insurance. (15 Periods)

Reference Books :-

Insurance Paper I to IV :-

- 12) Theory and Practice of Insurance :- Mohd. Anrfkhan - Education at Book House.
- 13) Insurance - Principles and Practice :- M. N. Misra, S. Chand & Co. Delhi.
- 14) Principle and Practice of Insurance :- Kothari and Bahel
- 15) Insurance Act , 1938
- 16) Life Insurance Corporation of India Act, 1956
- 17) Motor Vehicles Act, 1988
- 18) Insurance Regulatory and Development Act. 1999
- 19) Life Insurance :- Gupta O. S. , New Delhi
- 20) Insurance - Principle and Practice :- Vinayakam N. Radhaswamy Vasudevan S. V. - S. Chand & Co. New Delhi
- 21) Life Insurance :- S. Balachandran by Insurance Institute of India , Mumbai
- 22) General Insurance :- S. Balachandran by Insurance Institute of India , Mumbai

Marketing

(Optional Paper-I)

Semester - VI (Paper - III)

(New Syllabus will be implemented from June 2012)

Objective :- To study the relevant concepts in marketing.

Unit I :- Marketing Information System (MIS) - Meaning, Nature and importance of MIS - Components of MIS - Requirements of effective MIS - Marketing decisions & MIS - Marketing research - Procedure and areas - MIS v/s Marketing research.
(15 Periods)

Unit II :- Consumer Buying Behaviour - Meaning and importance - Factors affecting consumer behaviour - Buying Motives - Individual and Institutional Buying decision process - Buying behaviour of Indian customers.
(15 Periods)

Unit III :- Customer Relationship Management (CRM) - Meaning and Process - Broad areas of CRM , E-CRM - its importance & applications - Growth of E-CRM in India.
(15 Periods)

Unit IV :- Service Marketing - Meaning and Characteristics of Services - Classification of Services - Nature of Service Marketing - Strategies for Service Marketing - Problems of Service Marketing - The future of Service Marketing.
(15 Periods)

Marketing
(Optional Paper-II)
Semester - VI (Paper - IV)
(New Syllabus will be implemented from June 2012)

- Objectives :-**
- a) To study the current trends in Marketing.
 - b) To study the practical aspects of Marketing.

Unit I :- Sales Management - Meaning, Objectives and importance of Sales Management - Functions of Sales Management - Managing the sales force - The personal selling process. (15 Periods)

Unit II :- Retailing and Wholesaling -

- a) **Retailing** - Meaning - Types of retailers - Retailer Marketing Institutions - Retailer Marketing decisions.
- b) **Wholesaling** - Meaning - Types of wholesalers - Wholesaling Institutions - Factors affecting Wholesaling. (15 Periods)

Unit III :- International Marketing - Meaning and definition - process of developing International Marketing Strategies - Global Marketing entry strategies - Barriers to International Marketing. (15 Periods)

Unit IV :- Information Technology Enabled Marketing (ITEM) - Introduction and Characteristics - ITEM v/s Traditional Marketing - ITEM Tools - Requirements of effective ITEM. (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 Stanton - Fundamentals of Marketing
- 15) Philip Kotler and Armstrong - Principles of Marketing
- 16) Pillai and Bhagavathi - Marketing

Advanced Banking And Financial System
Sub-title - Law And Practice of Banking In India
(Optional Paper-I)
Semester - VI (Paper - III)
(Syllabus to be implemented from June-2012)

- Unit I :-** **A) Paying Bank** - Meaning, Payments and Paying Banker, Obligations and Protection to Paying Banker
- B) Collecting Banker** - Bank Customer and Collection of Cheques, Legal Protection, Obligations of collecting bankers. (15 Periods)
- Unit II :-** **Capital Market, SEBI** - Their Functioning, Stock Market - Functioning, BSE and NSE. (15 Periods)
- Unit III :-** **A) Loans and Advances** - Meaning, Definitions, Principles of Sound Lending.
- B) Securities For Floating Charges** - Methods of Charging, Cannons of good Banking Securities. (15 Periods)
- Unit IV :-** **Bank Organization** - Nature, Bank Management (Role of Directors, General Manager and Branch Manager) (15 Periods)

B. Com. III

Advanced Banking And Financial System

Sub-title - Banks And Financial Institutions

(Optional Paper-II)

Semester - VI (Paper - IV)

(New Syllabus to be implemented from June-2012)

Unit I :- Development Banking - Concept and importance - Progress in India - Functions of IFCI, ICICI, IDBI and SFC's, Changing role of development Banking, Universal Banking. (15 Periods)

Unit II :-

A) Banking in England - Nature, Features and Functioning of Commercial Banking. Bank of England - Nature and Functions. (15 Periods)

B) Banking in USA - Nature, Features and Functioning of Commercial Banking. Federal Reserve System - Nature and Functions.

Unit III :- Non-Banking Financial Institutions In India

A) Mutual Fund - Meaning, Types, Present Position and Importance.

B) Housing Finance -NHB (National Housing Banks), HDFC (Housing Development Finance Corporation) (15 Periods)

Unit IV :- International Banking - Concept, Off - Shore Banking, Multinational Banking. (15 Periods)

Reference Books :-

Advanced Banking And Financial System (Optional) Paper I to IV :-

- 19) Vaish M. C. - Modern Banking
- 20) Panandikar S. G. - Banking in India
- 21) Tannans - Banking Law and Practice in India
- 22) Sayers R. S. - Modern Banking
- 23) Shekhar K. C. - Banking Theory and Practice
- 24) Basu S. K. - Current Banking Theory and Practice
- 25) Maheshwari S. N. - Banking Law and Practices
- 26) Mugali V. M. - Indian Banking
- 27) Desai Vasant - Indian Banking
- 28) Subba Rao P. - Principles and Practice of Bank Management
- 29) Bedi and Hardikar - Practical Banking Advances

- 30) The Negotiable Instruments Act
- 31) श्री. आ. देशपांडे – अधिकोषण व नाणेबाजार
- 32) प्रा. पां. ह. वैद्य – बैंकिंग कायदे व व्यवहार
- 33) प्रा. मानकर, प्रा. डांगे – प्रगत बैंकिंग
- 34) डॉ. बी. एच. दामजी – बैंकिंग आणि वित्तीय बाजारपेठा
- 35) संपादक डॉ. जे. एफ. पाटील – अधिकोषण व वित्तीय बाजारपेठा
- 36) R.B.I. Bulletin

New Revised Syllabus for Semester Pattern

(from June -2012)

B.Com. Part III (Sem.VI)

Subject : Advanced Statistics

(Optional Paper-I)

(Sem-VI) Paper III

(Probability and Probability distributions)

- 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	<p>Probability :</p> <p>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.</p>
Unit No. 2	<p>Mathematical Expectation :</p> <p>Definition and examples based on mathematical expectation. Addition and Multiplication theorems on mathematical expectation (with proof). Examples based on these theorems</p>
Unit No.3	<p>Discrete probability distribution:</p> <p>Definition of p.m.f., distribution function (c.d.f.). properties of distribution function. Numerical Examples</p>

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

B.Com. Part III
(Optional Paper-II)
Subject : Advanced Statistics
(Sem.VI) Paper - IV
(Operations Research)

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

Nature of Question Paper III and IV

B.Com. Part III

Subject: Advanced Statistics, Paper-III, Sem. VI

Advanced Statistics, Paper- IV, Sem. VI

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.

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.

Industrial Management

(Optional Paper-I)

Semester - VI (Paper - III)

(New Syllabus will be implemented from June 2012)

Objective:- 1- To make students lonelier with the subject industrial management.

2- To Expose the students to importance and applicability of industry management.

Unit I:- Production Planning and Control (PPC): - Meaning, Objectives and importance of production planning and control. Techniques of production control - Routing, Scheduling, Despatening and follow up. Limitations of PPC. (15 Lectures)

Unit II :- Productivity - Meaning, Importance and Measurement of Productivity. Factors influencing productivity. Methods of improving 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.
(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 :-

1. **L. C. Jhamb** } : **Industrial Management**
 Savitri Jhamb } **Everest Publishing House, Pune**
2. **J. K. Jain** : **Industrial Management**
 - Kitab Mahal - Agre
3. **K. Aswathappa** } : **Production and Operations Management**
 K. Shridhara Bhat } **- Himalaya Publishing House**
4. **M. E. Thukaram Rao** : **Industrial Management**
 - Himalaya Publishing House
5. **Lundy J. L.** : **Effective Industrial Management**
 - Eurasia Publishing Co.
6. **Srivastava R. M.** : **Management Policy and Strategic**
 Management **Concepts, Skills and Practices**
7. **Cost Accounting** : **B. K. Bhar**
8. **C. B. Mamoria Gankar** : **Dynamics of Industrial Relations**
9. **O. P. Khanna** : **Industrial Engineering and Management**

Industrial Management

(Optional Paper-II)

Semester - VI (Paper - IV)

(New Syllabus will be implemented from June 2012)

Objective:- 1- To make students lonelier with the subject industrial management.
2- To Expose the students to importance and applicability of industry management.

Unit I:- Wage and Salary Administration - 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), Friage benefits. (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. Methods of resolving 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. Meaning of employee moral. (15 Lectures)

Unit IV :- Recent Trends in HRM - Employer's brand, Outsourcing HR activities, balancing work and life, emotional intelligence and talent management. (15 Lectures)

References :-

1. L. C. Jhamb } : Industrial Management
Savitri Jhamb } Everest Publishing House, Pune
2. J. K. Jain : Industrial Management
- Kitab Mahal - Agrg
3. K. Aswathappa } : Production and Operations Management

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|-----------|-----------------------------|---|
| | K. Shridhara Bhat | - Himalaya Publishing House |
| 4. | M. E. Thukaram Rao | : Industrial Management |
| | | - Himalaya Publishing House |
| 5. | Lundy J. L. | : Effective Industrial Management |
| | | - Eurasia Publishing Co. |
| 6. | Srivastava R. M. | : Management Policy and Strategic Management |
| | | Concepts, Skills and Practices |
| 7. | Cost Accounting | : B. K. Bhar |
| 8. | C. B. Mamoria Gankar | : Dynamics of Industrial Relations |
| 9. | O. P. Khanna | : Industrial Engineering and Management |

B. Com. III

Industrial Management

(Optional Paper-I & II)

Semester - V & VI (Paper II & IV)

Nature Of Question Paper

- Instructions -**
- i) Write any five questions from the following.**
 - ii) Figures to right indicate marks. Total : 40 Marks**

- | | | |
|--------------------|--|----------------|
| Question 1. | Answer the following questions in short.(Any Two) | 8 Marks |
| | a) | |
| | b) | |
| | c) | |
| Question 2. | Long Answer Question | 8 Marks |
| Question 3. | Long Answers Question | 8 Marks |
| Question 4. | Long Answers Question | 8 Marks |
| Question 5. | Long Answers Question | 8 Marks |
| Question 6. | Long Answers Question | 8 Marks |
| Question 7. | Write Short Notes (Any Two) | 8 Marks |
| | a) | |
| | b) | |
| | c) | |

E - Commerce

Sub-Title - Fundamental of E - Commerce

(Optional Paper-I)

Semester - VI (Paper - III)

(New Syllabus will be implemented from June 2012 Onwards)

- 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 :- 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. (15 Lectures)

Unit II :- E- Finance - Areas of E-financing, E-Banking, Traditional V/s E-Banking, Operation in E-Banking, E-Trading - Stock Marketing, Importance of E-trading, Advantages of E-trading. (15 Lectures)

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. (20 Lectures)

Unit IV :- Development of E-Commerce - Problems and Prospects of E - Commerce. (10 Lectures)

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

E - Commerce

Sub-Title - Internet and Web Designing

(Optional Paper-II)

Semester - VI (Paper - IV)

(New Syllabus will be implemented from June 2012 Onwards)

- 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 :- E- Ticketing - Online booking systems, online booking procedure of railways, airlines, tourist and religious places, hotels and entertainment industry.
(15 Lectures)

Unit II :- HTML - Concept of HTML, HTML Organization, Creation of HTML files, HTML editor, Tags and attributes of HTML, learning the basic structure, elements of HTML, Creation of web page using HTML. (20 Lectures)

Unit III :- HTML Form Building - Form elements - < INPUT >, <SELECT>, <TEXT AREA>, <LABEL>, Tab navigation, Access Keys, Developing web pages using frames, Hyperlinks, images. (15 Lectures)

Unit IV :- Introduction to Client Side - Limitation of HTML, Introduction to VBScript and JavaScript. (10 Lectures)

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 McGraw Hill

B.Com. III
Subject: PUBLIC ECONOMICS
(Optional-I)
Theory of Public Economics
(Semester-VI) Paper – III

Objectives: 1. To understand nature and scope of Federal Finance
2. To examine the theoretical aspects of Local Finances.
3. To study fiscal instruments such as Public Budget and Fiscal Policy.

Unit 1: Federal Finance:

- 1.1 Meaning
- 1.2 Principles of Federal set up
- 1.3 Problems of Federal Set up

Unit 2: Public Revenue:

- 2.1 Meaning- Need
- 2.2 Sources of Public Revenue
- 2.3 Impact, Shifting, and Incidence of Taxation

Unit 3: Public Budget:

- 3.1 Meaning and Objectives
- 3.2 Classification of Budgets
- 3.3 Zero –Base Budget

Unit 4 : Fiscal Policy :

- 4.1 Meaning and Objectives
- 4.2 Fiscal Policy for Stability
- 4.3 Deficit Financing: Meaning, Significance and 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

B.Com. III
Subject: PUBLIC ECONOMICS
(Optional Paper-II)
Indian Public Economics
(Semester-VI) Paper – IV

Objectives: 1. To study Fiscal operations of Government of India .
2. To examine the trends in India's Public Revenue and Public Expenditure.

Unit 1: Public Expenditure:

- 1.1 Trends in expenditure of Union Government since 1991
- 1.2 Trends in expenditure of State governments
- 1.3 Developmental and Non Developmental Expenditure

Unit 2: Public Debt:

- 2.1 Sources of Debt for Union and State Governments
- 2.2 Growth and Composition of Union Government Debt
- 2.3 Growth and Composition of Union Government Debt

Unit 3: Local Finance:

- 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:

- 4.1 Objectives
- 4.2 Deficit of Union Government after 2001
- 4.3 Deficit of State Governments in India after 2001

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

Rural Economics and Cooperation

(Optional Paper-I)

Semester - VI (Paper - III)

(To be introduced from June 2012 Onwards)

Objectives :-

1. To study the rural industrialization, finance, irrigation, electrification and infrastructure
2. To study the agriculture marketing and agricultural price policies
3. To study the Public Distribution System (PDS)

Unit I :- Rural Finance :

1. Need and Sources of Rural Finance
2. Problems of Rural Indebtedness and its Relief Measures

(15 Lectures)

Unit II :- Agricultural Marketing :

1. Meaning and Functions of Agricultural Marketing
2. Problems of Agricultural Marketing and Measures to improve it.

(15 Lectures)

Unit III :- Public Utilities in Rural Economy :

1. Irrigation Facilities - Types, Progress
2. Transport and Communication - Progress and Problems
3. Rural Electrification - Progress and Problems

(15 Lectures)

Unit IV :- Agricultural Policy

1. Agricultural Policy Since 1991
2. Agricultural Price Policy 2007
3. Public Distribution System (PDS)

(15 Lectures)

Rural Economics and Cooperation

(Optional Paper-II)
Semester - VI (Paper - IV)

(To be introduced from June 2012 Onwards)

Objectives :-

1. To create awareness among the students regarding the cooperation.
2. To study the supporting institution to cooperatives
3. To study the various types of cooperatives in India
4. To study the impact of Globalization on Cooperative Movement

Unit I :- Institutional Support to Cooperatives :

- 1.1 Role and Functions of N.C.D.C
- 1.2 Role and Functions of NABARD (15 Lectures)

Unit II :- Non-Credit Cooperatives : Present Situation, Problems and Suggestions :

- 2.1 Industrial CoOperatives
- 2.2 Labour CoOperatives (15 Lectures)

Unit III :- Other CoOperative : Present Situation, Problems and Suggestions :

- 3.1 Consumer Cooperatives
- 3.2 Housing Cooperatives (15 Lectures)

Unit IV :- Free Economy and Cooperatives :

- 4.1 Role of Cooperation in reconstruction of Rural Economy
- 4.2 Globalization and Cooperation (15 Lectures)
