

# University of Pune

Statement showing equivalence of B. Com. (Revised 2002 course) Papers/Subjects as per  
B. Com. Pattern 2008  
S. Y. B. Com – w. e. f 2009-10

<b>2008 Pattern</b>
Business Communication
Corporate Accounting
Business Economics (Macro)
Principles and Functions of Management
Elements of Company Law
<b>Special Paper I</b>
(a) Business Administration
(b) Indian Banking System
(c) Business Laws and Practices
(d) Co-operation and Rural Development
(e) Cost and Works Accounting
(f) Business Statistics
(g) Business Entrepreneurship
(h) Marketing Management
(i) Agricultural and Industrial Economics
(j) Defence Budgeting, Finance and Management
(k) Insurance, Transport and Tourism
(l) Computer Application (VB)

## Faculty of Commerce B. Com (2008 Pattern)

S.Y.B.Com w.e.f. 2009-10

	<b>Equivalent Paper as per Syllabus Old 2004</b>	<b>2008 Pattern</b>
<b>201</b>	Business Communication	Business Communication
<b>202</b>	Corporate Accounting	Corporate Accounting
<b>203</b>	Business Economics	Business Economics (Macro)
<b>204</b>	Business Management	Principles of Management
<b>205</b>	Corporate Law	Elements of Company Law
<b>206</b>	<b>Special Paper I</b>	<b>Special Paper II</b>
	i. Business Administration	(a) Business Administration
	ii. Banking & Finance	(b) Indian Banking System
	iii. Business Laws & Practices	(c) Business Laws & Practices
	iv. Co-operation and Rural Development	(d) Co-operation and Rural Development
	v. Cost & Works Accounting	(e) Cost & Works Accounting
	vi. Business Statistics	(f) Business Statistics
	vii. Business Entrepreneurship	(g) Business Entrepreneurship
	viii. Marketing Management	(h) Marketing Management
	ix. Agricultural & Industrial Economics	(i) Agricultural & Industrial Economics
	x. Defence Budgeting, Finance & Management	(j) Defence Budgeting & Finance Management
	xi. Insurance, Transport & Tourism	(k) Insurance, Transport & Tourism
	xii. Computer Application	(l) Computer Application

**Faculty of Commerce**  
**Revised w.e.f. 2010-11**  
**T.Y.B.Com**

**- B.Com 2008 Pattern**

	<b>Old 2004 Pattern</b>	<b>New 2010-11Pattern</b>
<b>301</b>	Business Regulatory Frame work	Business Regulatory Frame work
<b>302</b>	Advanced Accounting	Advanced Accounting
<b>303</b>	Indian & Global Economic Development  or International Economics	Indian & Global Economic Development  or International Economics
<b>304</b>	Auditing & Taxation	Auditing & Taxation
<b>305</b>	<b>Special Paper II</b>	<b>Special Paper II</b>
	i. Business Administration	a. Business Administration
	ii. Banking & Finance	b. Banking & Finance
	iii. Business Laws & Practices	c. Business Laws & Practices
	iv. Co-operation and Rural Development	d. Co-operation and Rural Development
	v. Cost & Works Accounting	f. Cost & Works Accounting
	vi. Business Statistics	g. Business Statistics
	vii. Business Entrepreneurship	h. Business Entrepreneurship
	viii. Marketing Management	i. Marketing & Publicity
	ix. Agricultural & Industrial Economics	j. Agricultural & Industrial Economics
	x. Defence Budgeting, Finance & Management	k. Defence Budgeting & Finance
	xi. Insurance, Transport & Tourism	l. Insurance, Transport & Tourism
	xii. Computer Application	m. Computer Application

<b>306</b>	<b>Special Paper III</b>	<b>Special Paper III/Vocational Paper VI</b>
	i. Business Administration	i. Business Administration
	ii. Banking & Finance	ii. Banking & Finance
	iii. Business Laws & Practices	iii. Business Laws & Practices
	iv. Co-operation and Rural Development	iv. Co-operation and Rural Development
	v. Cost & Works Accounting	v. Cost & Works Accounting
	vi. Business Statistics	vi. Business Statistics
	vii. Business Entrepreneurship	vii. Business Entrepreneurship
	viii. Marketing Management	viii. Marketing & Publicity
	ix. Agricultural & Industrial Economics	ix. Agricultural & Industrial Economics
	x. Defence Budgeting, Finance & Management	x. Defence Budgeting & Finance
	xi. Insurance, Transport & Tourism	xi. Insurance, Transport & Tourism
xii. Computer Application	xii. Computer Application	

University of Pune

(Pattern – 2008)

w.e.f. 2009-10

S.Y.B.Com.

Subject: Business Communication (201)

**Objectives:**

- 1) To make the students aware about the business communication.
- 2) To understand the process of communication.
- 3) To develop business communication skill through the practical exercises.

Term – I		
Sr. No.	Topic	No. of Lectures
<b><u>UNIT 1</u></b>	<b><u>Business communication</u></b> Definition, Importance, scope & Nature Process of communication elements/ principles & barriers/, of effective communication.	12
<b><u>UNIT 2</u></b>	<b><u>Methods of communication</u></b> Oral, written, non-verbal, audio visual, electronic media. Upward- downward & horizontal	10
<b><u>UNIT 3</u></b>	<b><u>Soft Skill</u></b> Definition, Importance & Elements, body language, grooming manners & etiquettes, Elements of good speaking, types of speaking, Interview skills, techniques of interview. Listening- Meaning & importance, Elements of good listening, Barriers in listening	12
<b><u>UNIT 4</u></b>	<b><u>Business Letters</u></b> Meaning, Importance, Structure of business letter, qualities of good business letter.	6
<b><u>UNIT 5</u></b>	<b><u>Types of business letters</u></b> Letter of Enquiry, replies to enquiry, order letter, trade reference, complaints letters, collection letters	8

<b>Term – II</b>		
<b>Sr. No.</b>	<b>Topic</b>	<b>No. of Lectures</b>
<b><u>UNIT 6</u></b>	<b><u>Job application letters</u></b> Meaning & elements of application letter, contents of application letter, types of application letter, Application letter for employment, Resume, Appointment letter Termination letter	12
<b><u>UNIT 7</u></b>	<b><u>Company Letters</u></b> Letters to members, Letters to Directors, Notice of meeting	6
<b><u>UNIT 8</u></b>	<b><u>Company Minutes</u></b> Meaning & importance of minutes Minutes of annual general meeting Minutes of Directors' meetings	10
<b><u>UNIT 9</u></b>	<b><u>Report writing</u></b> Meaning & importance essentials of good report, Structure of reports, contents of reports. Types of report Committee reports, progress reports, annual reports, Drafting of reports	10
<b><u>UNIT 10</u></b>	<b><u>New Technologies in business communication</u></b> Importance, need of new technology E-mail, fax, internet, website, telex, Electronics clearance system	10

**Recommended Books :**

- 1) R.C.sharma & Krishan Mohan  
Business correspondence & Report writing  
Tata Mc Graw –Hill Publishing co.ltd.
- 2) Reuban Ray  
Communication Today  
Himalaya Publishing House
- 3) M Balusubrahmanian  
Business communication  
Kalyani Publication
- 4) Dr .P.C.Pardeshi  
Business communication  
Nirali prakashan
- 5) Sinha K.K. Business communication  
G.P.C. Delhi

- 6) Prof.Patange H.S.  
Business communication  
Nikita Prakashan Latur.
- 7) Dr. Prakash M. Herekar  
Business communication,  
Modern publication, New Delhi.
- 8) Brian M.H.Robinson,Vidya S .Netrakanti,Dr.Hari V Shintre  
Business English  
Orient BlackSwan publication
- 9) "Synergy"  
Orient Longman Private Ltd.
  - Series on Effective Communication produced by Asian Centre for research and Training.
  - 'Trimurti'27/B, Damle Bunglow, Hanuman Nagar, Senapati Bapat Road, Pune-411016.
  - Email: [director\\_acrt@yahoo.co.in](mailto:director_acrt@yahoo.co.in), [acrtpune@gmail.com](mailto:acrtpune@gmail.com)
  - Site [www.http//sites.google.com/site/acrtpune](http://sites.google.com/site/acrtpune).

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S.Y.B.Com.

**CORPORATE ACCOUNTING (202)**

**Objectives:**

To enable the students to develop awareness about Corporate Accounting in conformity with the provisions of Companies Act and Accounting as per Indian Accounting Standards  
To make aware the students about the conceptual aspect of corporate accounting.  
To enable the students to develop awareness about Mergers and Acquisition.

<b>Term – I</b>		
<b>Sr.No.</b>	<b>Topic</b>	<b>No. of Lectures</b>
<b><u>UNIT 1</u></b>	<b>Company Accounts</b> A. Issue, Forfeiture and Reissue of Equity shares. B. Preference shares and Debentures: Issue and redemption	20
<b><u>UNIT 2</u></b>	<b>Profit Prior to Incorporation</b>  Accounting treatment- cut off date- Basis of Apportionment	4
<b><u>UNIT 3</u></b>	<b>Accounting Standards</b> Review of Indian Accounting Standards 2- 4,5,6,9,10,11,13,14,16,26,29. Simple Practical Examples of application nature	12
<b><u>UNIT 4</u></b>	<b><u>Company Final Accounts</u></b>  Preparation of Final Accounts- Forms and contents, as per provisions of Companies Act, 1956.	12
<b>Term – II</b>		
<b>Sr.No.</b>	<b>Topic</b>	<b>No. of Lectures</b>
<b><u>UNIT 5</u></b>	<b>Company Liquidation Accounts</b> Meaning of Liquidation- Modes of winding up – consequences of Winding up- preparation of Liquidator’s Final Statement of Account.	10
<b><u>UNIT 6</u></b>	<b><u>Accounting for Amalgamation, Absorption and External Reconstruction of Companies</u></b> Meaning- Vendor and Purchasing Companies- Purchase Consideration- Accounting entries- and Preparation of Balance Sheet after Amalgamation, Absorption and External Reconstruction. AS 14 and Amalgamation	14



<b><u>UNIT 7</u></b>	<b><i>Accounting for Internal Reconstruction</i></b> Meaning- Alteration of Share Capital, Reduction of Share Capital- Accounting Entries and preparation of Balance Sheet after Internal Reconstruction.	10
<b><u>UNIT 8</u></b>	<b><u>Holding Company's Balance sheet</u></b> Preparation of consolidated Balance sheet of Holding Company with one subsidiary only (Simple Problems only)	14

**Recommended Books :**

- 1) Advanced Accounts – M. C. Shukla & T. S. Grewal.
- 2) Advanced Accounts – R. L. Gupta
- 3) Company Accounts – S.P. Jain & K.L. Narang
- 4) Advanced Accounts – Paul Sr.
- 5) Corporate Accounting – Dr. S. N. Maheshwari & S.K. Maheshwari
- 6) Corporate Accounting- Mukharji & Hanif
- 7) Accounting Standards – Institute of Chartered Accountants of India.

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S.Y.B.Com.

Subject: BUSINESS ECONOMICS (MACRO) (203)

**Objectives:**

- 1) To Study the behavior of the economy as a whole.
- 2) To study the relationship among broad aggregates.
- 3) To apply economic reasoning to problems of the economy.

Term – I		
Sr.No.	Topic	No. of Lectures
<b><u>UNIT 1</u></b>	<b><u>Basic Concepts of Macro Economics</u></b> 1.1 Meaning of Macro Economics 1.2 Nature and scope of Macro Economics 1.3 Significance and limitations of Macro Economics	8
<b><u>UNIT 2</u></b>	<b><u>National Income:</u></b> 2.1 Meaning of National Income (N.I.) 2.2 Concept of National Income. a. Gross National Product (GNP) b. Net National Product (NNP) c. Income at Factor Cost or National Income at Factor Prices d. Personal Income. (PI) e. Disposable Income (DI) 2.3 Measurement of National Income. – Circular Flow of Income 2.4 Difficulties in Measurement of National Income.	10
<b><u>UNIT 3</u></b>	<b><u>Money</u></b> 3.1 Meaning and functions of Money 3.2 Demand for Money – Classical & Keynesian approach. 3.3 Supply of Money a. Role of Central Bank (Issue of currency and credit control). b. Reserve Bank of India's New Money Measures. 3.4 Role of Commercial Banks (Credit Creation)	10
<b><u>UNIT 4</u></b>	<b><u>Value of Money</u></b> 4.1 Quantity Theory of Money 4.2 Cash Balance Approach – Cambridge Equation. 4.3 Milton Friedman's Approach 4.4 James Tobin's Portfolio Balance Approach.	10

<b><u>UNIT 5</u></b>	<b><u>Inflation and Deflation</u></b> 5.1 Inflation and Deflation Meaning, causes and effects. 5.2 Demand pull and Cost push inflation 5.3 Inflationary Gap – Definition, causes and effects 5.4 Philip’s Curve	10
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<b>Term – II</b>		
<b>Sr.No.</b>	<b>Topic</b>	<b>No. of Lectures</b>
<b><u>UNIT 6</u></b>	<b><u>Trade Cycle</u></b> 6.1 Meaning and Features of Trade Cycle. 6.2 Phases of Trade Cycle 6.3 Policy for Trade Cycle – Monetary and Fiscal Measures.	8
<b><u>UNIT 7</u></b>	<b><u>Theories of Output and Employment</u></b> 7.1 Classical Theory 7.2 Keynesian Theory	10
<b><u>UNIT 8</u></b>	<b><u>Consumption Function</u></b> 8.1 Meaning of Consumption Function a) Average and marginal propensities to consume. b) Average and marginal propensity to save 8.2 Keyne’s Law of Consumption 8.3 Determinants of Consumption Function	10
<b><u>UNIT 9</u></b>	<b><u>Investment Function:</u></b> 9.1 Marginal Efficiency of Capital – Meaning and Definition.- Factor Affecting (MEC) 9.2 Investment Multiplier – Concept, importance and Limitations. 9.3 Principle of Acceleration - Concept, Working and Limitations.	10
<b><u>UNIT 10</u></b>	<b><u>Public Finance</u></b> 10.1 Meaning, nature and scope of Public Finance 10.2 Principle of Maximum Social Advantage 10.3 Budget Concept & Types.	10

**Recommended Books :**

- 1) Ackley G. – Macro Economics: Theory and Policy, Macmillan Publishing Company, New York.
- 2) Ahuja H.L. – Macro Economics: Theory and Policy, S. Chand & Co. Ltd. New Delhi.
- 3) Gupta S.B. – Monetary Economics, S. Chand & Co. Ltd. New Delhi.
- 4) Shapiro E. – Macro Economic Analysis, Galgotia Publications, New Delhi.
- 5) Jhingan M. L. – Macro Economic Theory: Vrinda Publications, New Delhi.
- 6) William Branson – Macro Economics: Theory and Policy.
- 7) Dr. T. G. Gite & others: “Sthul Arthshastra”, Atharv Prakashan, Pune.
- 8) J. Harvey and H. Johnson – Introduction to Macro Economics
- 9) D. N. Dwivedi – Macro Economics – Tata McGraw Hill, new Delhi
- 10) Samuelso, Nordhans – Economics, Tata McGraw Hill, New Delhi

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S.Y.B.Com.

**PRINCIPLES AND FUNCTIONS OF MANAGEMENT (204)**

**Objectives:**

- 1) To acquaint the students with the basic concepts, principles and functions of management.
- 2) To make students aware about the recent trends in management.

Term – I		
Sr.No.	Topic	No. of Lectures
<b><u>UNIT 1</u></b>	<b>Definition, Nature &amp; Scope of Management</b> Management – Definition, Nature – Science or Art, Profession, Management Process, Role of Manager, Management skills, Levels of management, Management Challenges. Terms – Management, Administration, Organization	12
<b><u>UNIT 2</u></b>	Development of Management Thought and Approaches  (A) Contribution of Modern Indian Economic Thought Leaders with reference to Administration and Management - Mahatma Gandhi, Dr B R Ambedkar and Pandit Jawaharlal Nehru  (B) Scientific Management, Administrative Management, Behavioral Approach, Quantitative Approach, Modern Approach- Systems Approach.	14
<b><u>UNIT 3</u></b>	<b>Planning and Decision Making</b> Planning- Meaning, Definition, Nature, Importance, forms, Types of planning, Steps in planning, Limitations. Forecasting- Meaning, Techniques Decision making- Meaning, Types of Decisions, and Steps in Rational Decision making.	16
<b><u>UNIT 4</u></b>	<b>Organizing and Staffing</b> Meaning, Process and Principles of organizing, Departmentation, Authority, Delegation of Authority- Difficulties in Delegation, Centralization & Decentralization. Staffing- need and importance, sources of recruitment, selection Training and Development.	6

Term – II		
Sr.No.	Topic	No. of Lectures
<b>UNIT 5</b>	<b>Direction &amp; Communication</b> Direction- Meaning, Principles, Techniques, Process of Communication of as Management Function, Barriers to Communication, Essentials of Organisational Communication	14
<b>UNIT 6</b>	<b>Motivation &amp; Leadership</b> Motivation- Meaning, Importance, Theories of motivation (Maslow's Need Hierarchy Theory, Herzberg Theory, Douglas, McGregor's Theory X & Theory Y McClelland's Theory) Leadership- Meaning, Importance, Qualities, Functions of a leader, Leadership styles.	14
<b>UNIT 7</b>	<b>Co-ordination &amp; Control</b> Co-ordination- Meaning, Need, Requisites for excellent co-ordination Techniques of co-ordination. Control- Need, Steps in the process of Control, Control techniques	14
<b>UNIT 8</b>	<b>New Trends in Management</b> 1. Business Ethics & Social Responsibility. 2. Disaster Management 3. Management of Change 4. Event Management.	6

**Recommended Books :**

- 1) Principles of Management - Koontz & O'Donnel
- 2) The Management Process - R S Davar
- 3) Essentials of Management - Koontz & O' Donnel Tralel McGrow Hill Publishing House
- 4) Business Administration - Mritunjoy Banerjee
- 5) Principles & Practice - T N Chhabra, Dhanapat Rai & Co. of Management.
- 6) Management - Prasad.
- 7) Ancient Indian Commerce - Dr B R Ambedkar
- 8) Makers of Modern India - NBT Publishers
- 9) Economic Thoughts of Dr B R Ambedkar - Dr Narendra Jadhav
- 10) Articles & Speeches of Dr B R Ambedkar, Mahatma Gandhi, Pandit Nehru

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( Pattern – 2008 )

w.e.f. 2009

S.Y.B.Com.

Subject: Elements of Company Law (205)

**Objectives:**

- 1) To impart the students with basic fundamentals of Company Law.
- 2) To impart the students provisions and procedures under company law.
- 3) To acquaint the students the duties and responsibilities of Corporate Management.
- 4) To guide the students about different terminologies in company law.

Term – I		
Sr.No.	Topic	No. of Lectures
<b><u>UNIT 1</u></b>	<b><u>NATURE AND TYPES OF COMPANIES</u></b>  1.1 Definitions and Characteristics of a Company- Lifting or Piercing the Corporate Veil- Distinction between a company and a partnership  1.2 Types of Companies: On the basis of incorporation- On the basis of liability- On the basis of number of members- On the basis of control- Other Types of companies' viz. Government Company, Foreign Company etc.  1.3 Distinction between private and public company- Special privileges and exemptions available to private companies- Conversion of a private company into a public company- Conversion of a public company into a private company.	12

<b>UNIT 2</b>	<p><b><u>FORMATION AND INCORPORATION OF A COMPANY:</u></b></p> <p><i>2.1 STEPS INVOLVED IN THE FORMATION AND INCORPORATION.</i></p> <p>2.1.1 Promotion: Meaning of the term ‘Promoter’- legal position - Pre-incorporation contracts.</p> <p>2.1.2 Registration/ Incorporation of a company: - Certificate of incorporation- Effects of certificate of registration.</p> <p>2.1.3 Floatation/ Raising of capital.</p> <p>2.1.4 Commencement of business.</p> <p><i>2.2 DOCUMENTS RELATING TO INCORPORATION AND RAISING OF CAPITAL:</i></p> <p>2.2.1 MEMORANDUM OF ASSOCIATION: Meaning and importance- Form and contents- Alteration of memorandum.</p> <p>2.2.2 ARTICLES OF ASSOCIATION: Meaning- Relationship of and distinction between memorandum of association and articles of association- Contents and form of articles- Alteration of articles- Doctrine of constructive notice- Doctrine of indoor management.</p> <p>2.2.3 PROSPECTUS: Meaning and definition- Contents- Abridged form of prospectus- Statutory requirements in relation to prospectus- Prospectus by implication/ Deemed prospectus- Shelf prospectus and Information memorandum- Statement in lieu of prospectus- Mis-statement in a prospectus and their consequences. Underwriting of securities- Underwriting commission and brokerage.</p>	12
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<p><b><u>UNIT 3</u></b></p>	<p><b><u>RAISING OF SHARE CAPITAL/ ISSUE OF SHARES</u></b></p> <p>3.1 <i>WAYS FOR RAISING OF SHARE CAPITAL:</i> Private placement- An offer for sale- Inviting public through prospectus- Issue of shares to existing shareholders.</p> <p>3.2 <i>ALLOTMENT OF SHARES:</i> Meaning- - Statutory provisions – Irregular allotment- Consequences of irregular allotment.</p> <p>3.3 <i>SHARE CERTIFICATES AND SHARE WARRANTS:</i> <i>Share Certificate:</i> Meaning- - Rules regarding issue of share certificates- Procedure for issue of duplicate share certificate.</p> <p>3.4 <i>Share Warrants:</i> Meaning- Conditions for issue of share warrants-Reconversion of warrants into shares-Distinction between share warrant and share certificate.</p> <p>3.5 <i>CALLS ON SHARES:</i> Meaning- Requisites of a valid call-Calls in advance</p> <p>3.6 <i>FORFEITURE AND SURRENDER OF SHARES:</i> Meaning of forfeiture of shares: - Conditions/Rules of valid forfeiture-Effect of forfeiture- Re-issue of forfeited shares-Annulment of forfeiture- Surrender of shares- Lien on shares.</p> <p>3.7 <i>TRANSFER AND TRANSMISSION OF SHARES</i> <i>Transfer of shares in physical form:</i> Legal provisions - Procedure of transfer- Blank transfer- Forged transfer. <i>Transfer of shares under Depository System.</i> <i>Transmission of shares:</i> Meaning- Distinction between transfer and transmission of shares- Nomination of shares.</p>	<p>16</p>
<p><b><u>UNIT 4</u></b></p>	<p><b><u>OTHER ISSUES RELATING TO SHARE CAPITAL:</u></b></p> <p>4.1 Employees Stock Option Scheme (ESOS)</p> <p>4.2 Issue of sweat equity shares</p> <p>4.3 Buy-back of shares by a company.</p>	<p>4</p>

<b>UNIT 5</b>	<b><u>E-GOVERNANCE AND E-FILING:</u></b> 5.1 Introduction- Meaning of e-Governance- Advantages of e-Filing 5.2 Basic understanding of MCA Portal and e-filing- 5.3 Assistance at the Facilitation Centre-DIN-directors identification requirements.	4
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<b>Term – II</b>		
<b>Sr.No.</b>	<b>Topic</b>	<b>No. of Lectures</b>
<b>UNIT 6</b>	<b><u>COMPANY MANAGEMENT AND ADMINISTRATION:</u></b>  6.1 <b>Organisational set-up</b> of a company/Administrative Hierarchy.  6.2 <b>Board of Directors:</b> Definition- Powers and Functions.  6.3 <b>Director:</b> Meaning-Types 6.3.1 Legal position of directors. 6.3.2 Who may be appointed as a director? 6.3.3 Qualifications for directors. 6.3.4 Disqualification of a director. 6.3.5 Appointment of directors. 6.3.6 Assignment of office by director (Sec.312) 6.3.7 Number of directors. 6.3.8 Number of directorships. 6.3.9 Vacation of office of a director. 6.3.10 Removal of a director. 6.3.11 Resignation by a director. 6.3.12 Compensation for loss of office. 6.3.13 Office or place of profit. 6.3.14 Interested director. 6.3.15 Duties of directors. 6.3.16 Liabilities of directors. 6.3.17 Loans to directors. 6.3.18 Remuneration of directors (Managerial Remuneration)  6.4 <b>Managing Director:</b> 6.4.1 Meaning 6.4.2 Appointment 6.4.3 Disqualifications. 6.4.4 Term of office/ Tenure of appointment. 6.4.5 Remuneration.	12

	<p><b>6.5 Manager:</b></p> <p>6.5.1 Meaning.</p> <p>6.5.2 Disqualifications.</p> <p>6.5.3 Remuneration.</p> <p>6.5.4 Distinction between Managing Director and Manager.</p> <p><b>6.6 Whole time director:</b></p> <p>6.6.1 Meaning.</p> <p>6.6.2 Distinction between Managing Director and Whole time Director.</p>	
<b><u>UNIT 7</u></b>	<p><b><u>COMPANY MEETINGS:</u></b></p> <p><b>7.1 Company Meetings-I – An introduction.</b></p> <p>7.1.1 Meaning of ‘Meeting’</p> <p>7.1.2 Kinds of meetings</p> <p>7.1.3 Requisites of a valid meeting and applicability-sec171-186(General Law relating to meeting)</p> <p>7.1.4 Methods of voting- Rules in respect of voting- Passing of resolution by postal ballot</p> <p>7.1.5 Proxy: Meaning- Appointment- Rights of proxy- Revocation of proxy.</p> <p>7.1.6 Motion, Amendments and Point of Order: Meaning of motion-Rules regarding amendments-Formal motion- Types of formal motions- Point of order.</p> <p>7.1.7 Resolutions: Kinds of resolutions.</p> <p>7.1.8 Minutes and Importance</p> <p><b>7.2 Company Meetings-II- General Body Meetings: Need for meetings.</b></p> <p>7.2.1 <u>Statutory meeting</u>: Object – When to be held- Notice- Scope- Adjournment- Penalties- Statutory report- Contents of statutory report- Certification of statutory report.</p> <p>7.2.2 <u>Annual General Meeting (AGM)</u>: Importance- Gap between two AGMs- Extension of time- Cancelling or postponing of convened meeting- Day, hour and place of AGM- Business to be transacted-Notice- Default in holding AGM- Penalty.</p> <p>7.2.3 <u>Extraordinary General Meeting (EGM)</u>: Meaning- Business to be transacted- Who may call- Power of CLB to convene meeting.</p>	15

	<p><b>7.3 Company Meeting-III- Board Meetings:</b> Need for Board Meetings.</p> <p>7.3.1 Frequency of Board Meetings. 7.3.2 Notice of the meeting. 7.3.3 Agenda of Board Meeting. 7.3.4 Time and Place of Board Meeting. 7.3.5 Chairman of the meeting. 7.3.6 Quorum of Board Meeting. 7.3.7 Resolution by circulation. 7.3.8 Committee of the Board.</p>	
<b>UNIT 8</b>	<p><b><u>MAJORITY RULE AND MINORITY PROTECTION:</u></b></p> <p>8.1 The Principle of Majority Rule. 8.2 Exception to the rule of Supremacy of the majority of shareholders. (exceptions to the rule in Foss v. Harbottle) 8.3 Minority protection- Rights of minority shareholders.</p>	4
<b>UNIT 9</b>	<p><b><u>COMPROMISES, ARRANGEMENTS, RECONSTRUCTION &amp; AMALGAMATION:</u></b></p> <p><i>9.1 Compromises and Arrangements:</i></p> <p>9.1.1 Meaning of 'Compromise' and 'Arrangement'. 9.1.2 Statutory provisions regarding compromise and arrangement. 9.1.3 Powers of High court to approve and implement compromises and arrangements. 9.1.4 Procedure to be followed for compromises and arrangements.</p> <p><i>9.2 Compromises and Arrangements:</i></p> <p>9.2.1 Meaning of 'Reconstruction'. 9.2.2 Purposes of reconstruction. 9.2.3 Meaning of 'Amalgamation'. 9.2.4 Purposes of amalgamation. 9.2.5 Difference between reconstruction and amalgamation.</p>	6

<b>UNIT 10</b>	<p><b>WINDING UP:</b></p> <p>Meaning of winding up- Winding up vs. Dissolution- Modes of winding up.</p> <p>10.1 <i>Winding up by the High Court:</i> Compulsory winding up- Official liquidator- Duties and rights of liquidator- <i>Voluntary winding up</i>-Members' voluntary winding up-</p> <p>10.1 <i>Creditors' voluntary winding up:</i> Distinction between Members' Voluntary Winding-up and Creditors' Voluntary Winding-up.</p>	8
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**Recommended Books :**

- 1) 'COMPANY LAW' by A.K.Majumdar and Dr.G.K.Kapoor [Taxmann Publications (Pvt) Ltd.] 11<sup>th</sup> Edition, June, 2008.
- 2) 'ELEMENTS OF COMPANY LAW' by N.D.Kapoor. [Sultan Chand & Sons] 28<sup>th</sup> Edition, 2008.
- 3) 'COMPANY LAW' by Avtar Singh. [Eastern Book Co. Lucknow]
- 4) MODERN COMPANY LAW by Dr.S.C.Tripathi. [Central Law Publications, Allahabad] 4<sup>th</sup> Edition.
- 5) 'CORPORATE LAWS AND SECRETARIAL PRACTICE' by Munish Bhandari [Bharat Law House Pvt. Ltd. New Delhi.]
- 6) 'SECRETARIAL PRACTICE' by M.C.Kuchal.
- 7) 'COMPANY LAW' by Madhu Tyagi and Arun Kumar [Atlantic Publishers and Distributors

**University of Pune**

**( Pattern – 2008 )**

**w.e.f. 2009 – 10**

**S.Y.B.Com**

**Business Administration (206-a)**

**Objectives:**

- 1) To acquaint the students with the concepts & issues in Business Administration.
- 2) To enable the students to understand the nature & scope of

<b>Term – I</b>		
<b>Sr.No.</b>	<b>Topic</b>	<b>No. of Lectures</b>
<b><u>UNIT 1</u></b>	<b><u>Concepts &amp; Nature</u></b> Business - Definition, Characteristics, scope- commerce- Meaning & Definition of the Term Business Administration, Management and Organization. Functions of Business Administration.	12
<b><u>UNIT 2</u></b>	<b><u>Forms of Business Organization</u></b> Sole Proprietorship, Partnership Firm, Joint Ventures, Joint Stock Company. Co-operative Society- Characteristics, Features, Merits & Limitations. Suitability of a form of organization- factors determining the suitability.	14
<b><u>UNIT 3</u></b>	<b><u>Business Unit- Promotion</u></b> Concept of promotion, stages of business promotion, Factors affecting, Location, Present trends in location, size of business unit, factors affecting the size- Role of Govt.	10
<b><u>UNIT 4</u></b>	<b><u>Business &amp; Its Environment</u></b> Meaning, Constituents of business environment- Economic, International, Social, Legal, Cultural, Educational, Political, Technological & Natural. Interaction of business & environmental factors. Objectives of business- Economic, Human & Social objectives- Social Responsibilities.	12

Term – II		
Sr.No.	Topic	No. of Lectures
<b>UNIT 5</b>	<b><u>Legal Environment of Business</u></b> Compliance of legal requirements in promoting business un Licenses, Registration, Filing returns and other document, Importa legal provision governing the promotion and establishment of unit.	10
<b>UNIT 6</b>	<b><u>Productivity – Measures &amp; Techniques</u></b> Meaning, Importance & measurement of productivity. Facto affecting productivity, Measures to boost productivity, Role National Productivity Council- Product Quality Control ISO-900 14000, Quality Circles QCFL.	12
<b>UNIT 7</b>	<b><u>New Trends in Business</u></b> Globalization, Privatization, Liberalization- meaning, concept – implications & consequences. SEZ, BPO, KPO	14
<b>UNIT 8</b>	<b><u>Industrial Sickness</u></b> Meaning, definition & symptoms of industrial sickness, cause consequences of industrial sickness. Role of Government prevention of industrial sickness.	12

**Recommended Books :**

- |  |                                       |
|--|---------------------------------------|
| 1. Modern Business Organization & Management | N. Mishra Allied Publishers – Bombay  |
| 2. Essentials of Business Administration     | K. Aswathappa – Himalaya Publications |
| 3. Business Administration                   | S.C.Saxena – Sahitya Bhavan Agra      |
| 4. The Administrative Process                | Stephen Robbins -                     |
| 5. Business Organization & Management        | Sinha A Mugali                        |
| 6. Industrial Administration & Management    | J Batty McDonald                      |

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## Indian Banking System (206-b)

### Objectives:

- a) To create the awareness among the students of Indian banking system.
- b) To enable students to understand the reforms and other developments in the Indian banking.
- c) To provide students insight into the functions and role of Reserve Bank of India.

Term – I		
Sr.No.	Topic	No. of Lectures
<b><u>UNIT 1</u></b>	<b>Structure and Role of Indian Banking System</b> Structure of Indian Banking System Central bank - Commercial banks -Cooperative banks - Regional Rural Banks-Local Area Banks: Difference between scheduled and non scheduled bank Role of banking system in the economic growth and development	12
<b><u>UNIT 2</u></b>	<b>Private sector banks</b> Private sector banks in India: Their progress and performance after 1969. Foreign banks in India: Their progress and performance, Regulation Regulation of Foreign banks in India	12
<b><u>UNIT 3</u></b>	<b>Nationalized banks</b> Social control over banks, Nationalisation of banks - Arguments for and against nationalisation, Objectives of nationalisation, Progress of nationalized banks pertaining to branch expansion, deposit mobilization, credit development and priority sector lending: Lead Bank Scheme	12
<b><u>UNIT 4</u></b>	<b>State Bank of India</b> Evolution of State Bank of India, organization and management of State Bank of India, Subsidiary Banks to State Bank of India. Role of State Bank of India : As an agent of the RBI, as a commercial bank, its role in industrial finance, in foreign exchange business, in agricultural finance and rural development, and in assisting weaker sections of the Society Progress and Performance of SBI.	12



Term – II		
Sr.No.	Topic	No. of Lectures
<b>UNIT 5</b>	<p><b>Regional Rural Banks</b></p> <p>Reasons for establishment of Regional Rural Banks (RRBs), Meaning of RRBs, Difference between RRBs and Commercial banks, Objectives of RRBs, Organization and Management of RRBs Functions of RRBs, Progress, performance and problems of RRBs</p>	12
<b>UNIT 6</b>	<p><b>Cooperative Credit System</b></p> <p>Principles of cooperation, Evolution of cooperative credit system. Meaning, objectives, organization, functions, progress and problems of:</p> <ol style="list-style-type: none"> <li>1. Primary Agricultural Cooperative Credit societies,</li> <li>2. District Central Cooperative banks,</li> <li>3. State Cooperative Banks</li> </ol> <p>Urban Cooperative Banks, Urban Cooperative Credit Societies</p>	12
<b>UNIT 7</b>	<p><b>Reserve Bank of India (RBI)</b></p> <p>Evolution of the Reserve Bank of India, Organization and Management of the RBI Functions of the RBI: Issue and Management of currency Banker to the government Bankers' bank: lender of the last resort, central clearing and supervision of banking system, controller of credit-Qualitative and Quantitative methods of credit control, Custodian of foreign exchange reserves Collections and furnishing of credit information Agricultural finance Export finance Industrial finance</p>	12

<b>UNIT 8</b>	<p><b>Banking Sector Reforms</b>  Rationale and objectives of reforms,  Problems of nationalized banks  Recommendations of the Narasimham Committee (I)  Reforms of the committee pertaining to-  CRR (Cash Reserve Ratio),  SLR (Statutory Liquidity Ratio),  Interest rate structure  Directed credit programme,  Income recognition,  Asset classification,  Capital adequacy norms Provisioning,  Management of Non Performing Assets (NPAs),  Debt Recovery Tribunals,  Recommendations of the Narasimham Committee (II)  Consolidation of banking system,  Directed credit programme,  Redefining of the NPAs  Revision in the Capital adequacy</p>	12
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**Recommended Books :**

1. Functions and Working of the RBI: Reserve Bank of India Publications.
2. Financial Sector Reforms and India's Economic Development: N.A.Majumdar
3. Central Banking and Economic Development: Vasant Desai
4. Monetary Economics: S.B. Gupta
5. Banking in India - S. Panandikar
6. Banking: S.N. Maheshwari
7. Report on Trends and Progress of Banking in India: Reserve Bank of India Publication.
8. Annual Reports of Banks
9. Indian banking system - Dr. Rita Swami
10. Indian Banking System - Dr. B.R. Sangle, Dr. G.T. Sangle, Dr. Kayande Patil and Prof. N.C. Pawar
11. Indian Banking System - Prof. S.V. Joshi, Dr. C.P. Rodrigues and Prof. Azhar Khan

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Subject: Business Laws and practices (206-c)

**Objectives:**

- 1) To impart the Students with the knowledge and understanding important Business Laws.
- 2) To acquaint the students with laws of Insurance, Life Insurance , Marine Insurance , fire & other Insurance.

Term – I		
Sr.No.	Topic	No. of Lectures
<b><u>UNIT 1</u></b>	<b><u>Maharashtra Co-operative Societies Act, 1960</u></b> Definition and features of a co-operative society- Types of Co-operative Societies- Restrictions on the society- Registration, cancellation of registration, & de-registration of a society- Bye Laws and model bye-Laws and amendments of bye-laws.	12
<b><u>UNIT 2</u></b>	<b><u>Management, Accounts, Audit and Disputes under MCS Act.</u></b> Managing Committee-Constitution, composition, powers, duties and removal & powers of registrar there of meetings-first general meeting, Annual general meeting, Special general meeting and committee meetings. Accounts- Accounts and Books to be kept by the society, Annual statement of accounts- Audit-Appointment of Auditors, Powers of an auditor, Audit Memorandum, Re-audit, Cost audit, Special audit- Supervision Inquiry and Inspection by Registrar Disputes- Co-operative Courts Constitution, Jurisdiction & powers relating to settlement of disputes & Appeals.	10
<b><u>UNIT 3</u></b>	<b><u>The multi-state Co-operative Societies Act, 2002.</u></b> Meaning and object & Application of the Act Definitions-Area of operation, Board, Bye-Laws, Central Registrar, Chief executive, Cooperative Bank & Co-operative principles. Central Registrar and Registration- Central Registrar, Registration Procedure, Bye-Laws change of name, change of address, liability- Cancellation of registration conversion of a co-operative society into multi-state co-operative society. Registration and Functions of Federal Co-operatives-membership of multi state co-operative societies and their rights and liabilities-Direction and management- Constitution, powers and functions and meetings of General body- Board of directors and its elections, Powers and Functions, powers functions of Chief Executive-Privileges of multistage Co-operative Societies-Properties and funds of multi-state Co-operative Societies Audit, Inquiry Inspection and Surcharge of multi-state Co-operative	12

	Societies-Disputes and their settlement and offences.	
<b>UNIT 4</b>	<b>The maharashtra Agricultural Produce marketing</b> (Development and Regulation)Act,1963. Meaning, object and scope of the Act- Definition- Agricultural Produce, Agriculturist, Broker, Buyer, bye-laws, Commission Agent, Contract farming, Direct Marketing, District Deputy Registrar, Local Authority, market area, market committee, state marketing Board, retail sales, trader, market committees-constitution, powers & duties- officers and Servants of marketing Board-establishment, constitution, functions & powers. Control and penalties- Inspection Inquiry, submission of statements, seizure of books of accounts and other documents, Amalgamatin or division of market committees and supersession of committee. Penalties (Sec.45 to 52 – B)	14

<b>Term – II</b>		
<b>Sr.No.</b>	<b>Topic</b>	<b>No. of Lectures</b>
<b>UNIT 5</b>	<b>The Law of Insurance</b> The rationale of insurance, -Contract of insurance and its characteristics-Definitions Insurer, Insured or Assured, Insurance policy, Risk, Premium-Types of Insurance,-Insurance and wager- Obligations & rights of Insurer-Rights and Duties of policy holder- Double Insurance and Re-insurance.	12
<b>UNIT 6</b>	<b>Life Insurance</b> Definition of life insurance,-Difference between life and property insurance-Types of life insurance policies,-Surrender value- Agreement of life policies.- Nomination- Assignment Effects of Suicide- The payments of claims – proof of age. The life Insurance Corporation-objects, constitution and functions of L I C – Administration and powers of L I C.	12
<b>UNIT 7</b>	<b>Marine Insurance, fire and other Insurance.</b> Meaning and object of marine Insurance-Difference between marine & life insurance-Definitions-marine insurance, Insurable property, Marine Adventure, Maritime Perils-failures & requisites of a marine policy.-Types of marine Insurance policies-Insurable Interest and types of interest-measures of Insurance value-Disclosure & representations-Construction of terms in marine policy-Warranties in a contract of marine Insurance-Assignment of policy-liability of Insurer.- Premium-losses	12
<b>UNIT 8</b>	<b>Fire and other Insurance.</b> Definition of fire & fire Insurance-characteristics Types of fire policies. Fire insurance agreement. Terms in fire insurance policy-measures of Insurance value-other insurance-Insurance against personal accidents, Burglary insurance Fidelity insurance, motor car insurance, Insurance policy for workmen’s compensation, All in one policy.	12

**Recommended Books :**

- 1) Co-operative Organisation and Management. K.K.Taimani
- 2) New Diversion of Co-operative Management. G.S.Kamat
- 3) Insurance – Principles & Practice. M.N.Mishra
- 4) Insurance- Principles & Practice. Vinaykar, N.M.Radhaswamy
- 5) Life Insurance in India. G.R.Desai
- 6) Agriculture Marketing in India. Acharya S.S. & N.L.Agrawal.
- 7) Maharashtra Agricultural Produce Marketing Regulation 1963 & Rule 1967. (Modified up to July 2003-Joshi V.S., Dhyandip Prakashan,Pune.)
- 8) The Maharashtra Agricultural Produce Marketing (Regulation)Act,1963,with the Rules (Maharashtra Act of 1964) Gupta Ks. And Gupta A.K., Poona Law book Seller & Publisher.
- 9) Business Laws. N.M.Wechlekar.
- 10) Business & Commercial laws. Sen and Mitra.

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( Pattern – 2008 )

w.e.f. 2009 – 10

S.Y.B.Com

**Co-operation and Rural Development (206-d)**

**Objectives:**

- 1) To acquaint students with the Concept of Co-operation
- 2) To acquaint students with Co-operative legislation
- 3) To create awareness regarding the role of State Govt. in development of co- operative sector in Maharashtra.
- 4) To understand the role of “**Panchayat Raj**” in rural development
- 5) To make the students aware about Globalization and its effects on rural development.

<b>Sr.No.</b>	<b>Topic</b>	<b>No. of Lectures</b>
<b><u>UNIT 1</u></b>	<b><u>Co-operation-Introduction</u></b> 1.1 Origin 1.2 Definition 1.3 Nature and Scope 1.4 Modified Principles of Co-operation	4
<b><u>UNIT 2</u></b>	<b><u>Co-operative Legislation in India.</u></b> 2.1 History of Co-operative Legislation 2.2 Co-operative Societies Act -1904, Objectives and Features. 2.3 Co-operative Societies Act- 1912, Objectives and Features. 2.4 Bombay Provisional Co-operative Act- 1925.Main Provisions. 2.5 Benefits of Co-operative Legislations.	8
<b><u>UNIT 3</u></b>	<b><u>Multi - state Co-operative societies Act</u></b> 3.1 History. 3.2 Need. 3.3 Objectives. 3.4 Growth and Progress of Multi - state societies. 3.5 Functions.	12
<b><u>UNIT 4</u></b>	<b><u>Maharashtra State Co-operative Societies Act 1960.</u></b> 4.1 Maharashtra Co-operative Societies Act 1960.-Provisions regarding - a) Registration of Co-operative Societies. b) Membership of Co-operative Societies. c) Privileges and Duties of Co-operative Societies. d) Management of Co-operative Societies. e) Supervision of Co-operative f) Audit of Co-operative	12

<b>UNIT 5</b>	<b>Co-operative Movement in Maharashtra</b> 5.1 History of Co-operative Movement in Maharashtra. 5.2 Role of Co-operative movement in the Rural Development of Maharashtra.	4
<b>UNIT 6</b>	<b>Progress and Problems of Co-operatives.</b> 6.1 Co-operative Sugar Industries. 6.2 Dairy Co-operatives. 6.3 Non Agricultural Credit Co-operatives. 6.4 Urban Co-operative Banks. 6.5 Housing Co-operative Societies. 6.6 Consumer Co-operatives.	8

<b>Term – II</b>		
<b>UNIT 7</b>	<b>Rural Development</b> 7.1 Definition, Meaning, Scope and Objectives. 7.2 Significance of Rural Development. 7.3 Philosophical and Sociological Aspects 7.4 Approaches of Rural Development. a) Individual Approach. b) Group Approach. c) Mass Approach. 7.5 Rural Development Programmes- Integrated Rural Development Programme ( <b>IRDP</b> )	12
<b>UNIT 8</b>	<b>Role of Social Reformers in Rural Development. (Thought &amp; Work)</b> 8.1 Mahatma Jotiba Phule. 8.2 Chhatrapati Shahu Maharaj. 8.3 Mahatma Gandhi. 8.4 Dr Babasaheb Ambedkar. 8.5 Dr Karmaveer Bhaurao Patil. 8.6 Dr Dhananjayrao Gadgil.	12
<b>UNIT 9</b>	<b>Rural Development and Panchayat Raj System.</b> 9.1 Concept and Structure of Panchayat Raj 9.2 Importance of Panchayat Raj System 9.3 Important Provisions, under Panchayat Raj Act. 9.4 Effects of Panchayat Raj System in Rural Development. 9.5 Limitation of Panchayat Raj.	12
<b>UNIT 10</b>	<b>Rural Development with Peoples Participation</b> 10.1 Concept of Peoples Participation 10.2 Importance of Peoples Participation 10.3 Development Strategy of Model Villages	6
<b>UNIT 11</b>	<b>Globalization and Rural development.</b> 11.1 Concept of Globalization 11.2 Merits and Demerits of Globalization. 11.3 Opportunities of Globalization for Rural Development. 11.4 Effects of Globalization on Rural Development.	6

**Recommended Books :**

- 1) **G.S.Kamat.- Cases in Co-operative management.**
- 2) **K.K.Taimani.- Co-operative Organization and Management.**
- 3) **G.S.Kamat.- New Dimensions of Co-operative Management.**
- 4) **Dr G.H.Barhate , L.P.Wakale S.G Sahane--Sahakar vikas , Seth Publication, Mumbai.**
- 5) **Vasant Desai—Fundamentals of Rural Development.**
- 6) V.M.Dandekar and Rath- Poverty in India.
- 7) Dr.P.R.Dubhashi- Rural Development and Administration in India.
- 8) V.Reddy- Rural Development in India
- 9) S.K.Gopal- Co-operative Farming in India.
- 10) B.Mukharji- Community Development.
- 11) I..C.A--State and Co-operative Movement.
- 12) K.K.Taimani.- Co-operative Organization and Management.
- 13) Dr.D.M.Gujrathi and Prof.A.D.Divekar Patsansthace Vishwat



University of Pune

( Pattern – 2008 )

w.e.f. 2009-10

S.Y.B.Com.

Cost & Work Accounting (206-e) Special Paper I

**Objectives:**

To impart the knowledge of

- 1) Cost concepts.
- 2) Elements of cost
- 3) Recording and Ascertaining Cost
- 4) Calculation of Material and Labour Cost

Term – I		
Sr.No.	Topic	No. of Lectures
<b><u>UNIT 1</u></b>	<b>Basics of Cost Accounting</b> 1.1 Concept of Cost, Costing, Cost Accounting and Cost Accountancy. 1.2 Limitations of Financial Accounting. 1.3 Origin of Cost Accounting. 1.4 Objectives of Cost Accounting. 1.5 Advantages & Limitations of Cost Accounting. 1.6 Difference between Financial and Cost Accounting. 1.7 Cost Units and Cost Centers.	16
<b><u>UNIT 2</u></b>	<i>Elements of Cost</i> 2.1 Material, Labour and other Expenses. 2.2 Classification of Costs	6
<b><u>UNIT 3</u></b>	<i>Preparation of Cost Sheet.</i>	10
<b><u>UNIT 4</u></b>	<i>Material</i> 4.1 Need and Essentials of Material Control 4.2 Functions of Purchase Department. 4.3 Scientific Purchasing. 4.4 Purchase Procedure. 4.5 Purchase Documentation. 4.6 Stock Levels. 4.7 Economic Order Quantity. (EOQ)	16

<b>Term – II</b>		
<b>Sr.No.</b>	<b>Topics</b>	<b>No. of Lectures</b>
<b><u>UNIT 5</u></b>	<p><i>Material Accounting</i></p> <p>5.1 Stores Location and Layout            5.2 Types of Stores Organization            5.3 Classification and Codification            5.4 Stores and Material Records - Bin Card, Store Ledger etc.            5.5 Issue of Material and Pricing Methods of Issue of Material                a) FIFO b) LIFO c) Weighted Average</p>	12
<b><u>UNIT 6</u></b>	<p><i>Inventory Control</i></p> <p>6.1 Stock taking, Periodic and Perpetual Metho            6.2 ABC Analysis.            6.3 Inventory Ratios</p>	8
<b><u>UNIT 7</u></b>	<p><i>Labour Cost, Remuneration and Incentives</i></p> <p>7.1 Records &amp; Methods – Time Keeping and Time Booking.            7.2 Methods of Remuneration –time wage system, Piece rate system, Taylor’s Differential piece rate System            7.3 Incentive Plans – Halsey Premium Plan, Rowan Premium Plan</p>	20
<b><u>UNIT 8</u></b>	<p><i>Other Aspects of Labour</i></p> <p>8.1 Labour Turnover            8.2 Job Analysis &amp; Job Evaluation            8.3 Merit Rating</p>	10

**Note- Allocation of marks -50% for theory & 50% for Practical Problem**

**Teaching Methodology**

- 1. Class room Lectures**
- 2. Guest Lectures**
- 3. Visit to industries**
- 4. Group discussion**
- 5. Collection of records & documents**

**Area of Practical problems**

- 1. Preparation of cost sheet**
- 2. Stock levels**
- 3. E.O.Q**
- 4. Pricing methods of issue of material**
- 5. Inventory turnover ratio**
- 6. Methods of Remuneration & Incentive plans**

**Recommended Books :**

<b><u>1.</u></b>	<b><u>Ravi Kishor</u></b>	<b><u>-</u></b>	<b><u>Advanced Cost Accounting and Cost Systems Taxman's Allied Service Pvt. Ltd., New Delhi.</u></b>
<b><u>2.</u></b>	<b><u>S.P. Lyengar</u></b>	<b><u>-</u></b>	<b><u>Cost Accounting Principles and Practice, Sultan Chand &amp; Sons Accounting Taxman's, New Delhi.</u></b>
<b><u>3.</u></b>	<b><u>Ravi Kishor</u></b>	<b><u>-</u></b>	<b><u>Students Guide to Cost Accounting Taxman's – New Delhi.</u></b>
<b><u>4.</u></b>	<b><u>M.N. Arora</u></b>	<b><u>-</u></b>	<b><u>Cost Accounting Principles and Practice Vikas Publishing House Pvt. Ltd., New Delhi.</u></b>
<b><u>5.</u></b>	<b><u>S.N. Maheshwari and S.N. Mittal</u></b>	<b><u>-</u></b>	<b><u>Cost Accounting, Theory and Problems, Mahavir book Depot, New Delhi.</u></b>
<b><u>6.</u></b>	<b><u>B.L. Lall and G.L. Sharma</u></b>	<b><u>-</u></b>	<b><u>Theory and Techniques of Cost Accounting. Himalaya Publishing House, New Delhi.</u></b>
<b><u>7.</u></b>	<b><u>V.K. Saxena and Vashista</u></b>	<b><u>-</u></b>	<b><u>Cost Accounting – Text book. Sultan Chand and Sons – New Delhi</u></b>
<b><u>8.</u></b>	<b><u>V.K. Saxena and Vashista</u></b>	<b><u>-</u></b>	<b><u>Cost Audit and Management Audit. Sultan Chand and Sons – New Delhi</u></b>
<b><u>9.</u></b>	<b><u>Jain and Narang</u></b>	<b><u>-</u></b>	<b><u>Cost Accounting Principles and Practice. Kalyani Publishers</u></b>
<b><u>10.</u></b>	<b><u>N.K. Prasad</u></b>	<b><u>-</u></b>	<b><u>Principles and Practice of Cost Accounting Book Syndicate Pvt. Ltd., Calcutta.</u></b>
<b><u>11.</u></b>	<b><u>N.K. Prasad</u></b>	<b><u>-</u></b>	<b><u>Advanced Cost Accounting Syndicate Pvt Ltd., Calcutta.</u></b>
<b><u>12.</u></b>	<b><u>R.K. Motwani</u></b>	<b><u>-</u></b>	<b><u>Practical Costing. Pointer Publisher, Jaipur</u></b>
<b><u>13.</u></b>	<b><u>R.S.N. Pillai and V. Bhagavati</u></b>	<b><u>-</u></b>	<b><u>Cost Accounting.</u></b>
<b><u>14.</u></b>	<b><u>Hornefgrain and Datar</u></b>	<b><u>-</u></b>	<b><u>Cost Accounting and Managerial Emphasis.</u></b>
<b><u>15.</u></b>	<b><u>Cost Accounting</u></b>	<b><u>-</u></b>	<b><u>Bhatta HSM, Himalaya Publication</u></b>
<b><u>16.</u></b>	<b><u>Cost Accounting</u></b>	<b><u>-</u></b>	<b><u>Prabhu Dev, Himalaya Publication</u></b>
<b><u>17.</u></b>	<b><u>Advanced Cost Accounting</u></b>	<b><u>-</u></b>	<b><u>Made Gowda, Himalaya Publication</u></b>

Journals –

1. Cost Accounting Standards - The ICWA of India, Calcutta
2. Management Accountant - The ICWA of India, Calcutta

Website - [icwajournal@hotmail.com](mailto:icwajournal@hotmail.com)

CD: -On Cost-Sheet Prepared by Asian Center for Research and Training, Pune.  
Trimurti,27B,Damle Complex,Hanuman Nagar,Senapati Bapat Road,Pune-16  
director\_acrtpune@yahoo.co.in

LIST OF PRACTICALS FOR COST AND WORKS ACCOUNTING, PAPER- I  
AT S.Y.B.COM.

<u>Sr. No.</u>	<u>Topic</u>	<u>Particulars</u>	<u>Mode and Practical</u>
<u>1</u>	<u>Cost Units and Cost Centers</u>	<u>Collecting of data on various cost units and cost centers identified / determined by Industries. Making illustrative lists and commenting on the same.</u>	<u>Industrial Visit / Guest Lecture.</u>
<u>2</u>	<u>Cost Sheets</u>	<u>Specimen of job/work cost sheet for a standard / respective job or product. Types of cost sheets.</u>	<u>Library Assignment / by collecting the Cost Sheets of Jobbing concerns</u>
<u>3</u>	<u>Purchases Procedure Documentation</u>	<u>Making a complete set of various specimen documents used in a particular company i.e. GRN/MR/bill of materials/ transfer note / return note.</u>	<u>Class Room Assignment / Guest Lecture</u>
<u>4</u>	<u>EOQ and Stock Levels</u>	<u>Survey on Whether these techniques used in Practice and how illustrations of ordering costs/ carrying cost. Where and how the stock levels fixed are referred.</u>	<u>Group Discussion / Industrial Visit</u>
<u>5</u>	<u>Codification</u>	<u>Information on a) Methods selected b) Bases used. Example on the methods and in practice with illustrative items.</u>	<u>Class Room Assignment/ Industrial Visit</u>
<u>6</u>	<u>Stores Accounting</u>	<u>Specimen of Bin Card, Stores Ledger card and study of their utilities.</u>	<u>Industrial visit / Library Assignment.</u>
<u>7</u>	<u>ABC Analysis</u>	<u>Analyzing the data with quantity and value according to ABC Principles and making report there on.</u>	<u>Class Room Assignment / Industrial Visit</u>
<u>8</u>	<u>Time Keeping</u>	<u>Collecting the specimen documents to Particular industrial units and study thereof.</u>	<u>Industrial Visit.</u>
<u>9</u>	<u>Labour Turnover</u>	<u>Collecting the information about reasons and remedies</u>	<u>Guest Lecture</u>

**Pattern of the Question Paper of Cost and Works Accounting Paper I**

**S.Y.B.Com (Academic Year: 2009-10)**

**Term End Examination**

**Time: 2 hours**

**Total Marks: 60**

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		Marks
Q.no.1(a):	Objectives type questions (Fill in the blanks & True or False)	06
(b):	Short Notes(Any three out of five)	12
Q.no.2:	Theory Question OR Theory Question	12
Q.no.3:	Practical Problem	15
Q.no.4:	Practical Problem	15

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Pattern of the Question Paper of Cost and Works Accounting Paper I

S.Y.B.Com (Academic Year: 2009-10)

Annual Examination

Time: 3 hours

Total Marks: 80

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			Marks
Q.no.1:	Objectives type questions	I term 05)	
	(Fill in the blanks & True or False)	II term 05)	10
Q.no.2:	Theory Question	I term	
	OR		
	Theory Question	I term	15
Q.no.3:	Short Notes (Any three out of five)	II term	15
Q.no.4:	a) Practical Problem	I term 15)	
	b) Practical Problem	I term 05)	20
Q.no.5:	a) Practical Problem	II term	10
	b) Practical Problem	II term	10
	OR		
	b) Practical Problem	II term	

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University of Pune

( Pattern – 2008 )

w.e.f. 2009

S.Y.B.Com.

Subject: Business Statistics (206-f)

**Objectives:**

- 1) To understand and Master the concepts, techniques & applications of Statistical Methods and Operations Research.
- 2) To develop the skills of solving real life problems using Statistical Methods.
- 3) To make students to understand the art of applying statistical techniques to solve some real life problems.
- 4) To gain knowledge of Statistical Computations.

Term – I		
Sr.No.	Topic	No. of Lectures
<b>UNIT 1</b>	<b><u>Moments, Skewness and Kurtosis</u></b> 1.1 Definition raw moments and central moments for ungrouped data (only up to first four moments) 1.2 Relations between first four central moments and raw moments. 1.3 Computations of raw and central moments for ungrouped data. 1.4 Concept of symmetric frequency distribution skewness, coefficient of skewness based on moments, karl pearson's measure of skewness. 1.5 Concept of kurtosis of a frequency distribution , types of kurtosis, coefficients of Kurtosis. 1.6 Examples and problems.	8
<b>UNIT 2</b>	Multiple correlation and Regression, Partial correlation (For trivariate data) 2.1 Introduction 2.2 Trivariate sample data and notation. 2.3 Meaning of multiple and partial correlation (in case of 3 variables) 2.4 Calculation of multiple and partial correlation coefficients when i) Sample correlation coefficients are given ii) Sum of squares and products are given 2.5 Meaning of multiple regression (for 3 variables) 2.6 To obtain multiple regression equations when means, standard deviations and simple correlation coefficients are given 2.7 Examples and Problems	12



<b>UNIT 3</b>	<b>Time series</b> 3.1 Meaning and utility 3.2 Components of time series 3.3 Additive and multiplicative models 3.4 Methods of estimating trend by graphical method, ratio method of moving averages method of least squares for linear trend and exponential smoothing method 3.5 Concept of Auto regressive models, First order autoregressive model AR(1) 3.6 Examples and problems.	14
<b>UNIT 4</b>	<b>Vital Statistics</b> 4.1 Meaning of vital statistics 4.2 Methods of estimating vital statistics 4.3 Uses of vital statistics 4.4 Measures of fertility : CBR, AGE SFR, GFR , TFR 4.5 Measures of Mortality : CDR, Age SDR, STDR (direct method only ) 4.6 Examples and problems.	8
<b>UNIT 5</b>	<b>Theory of Attributes</b> 5.1 Meaning of an attribute, Notation, dichotomy class frequency, order of a class, positive class, negative class, Ultimate class frequencies (for two attributes only) 5.2 Concept of independence and association of two attributes 5.3 Yule's coefficient of association (Q) 5.4 Examples and problems	6

<b>Term - II</b>		
<b>Sr.No.</b>	<b>Topic</b>	<b>No. of Lectures</b>
<b>UNIT 6</b>	<b>Maxima and Minima</b> Output, fixed cost, variable cost, Total cost, cost function, Average cost, Marginal cost, Revenue cost, Profit function, Relation between Average cost & Marginal cost, Definition of Maximum, Minimum and extreme values, Break even Point, Application Related to Commerce, Conditions for Maxima and Minima, Working Rules, Approximation and Error.	10
<b>UNIT 7</b>	<b>Interpolation</b> Meaning of Interpolation and Extrapolation, Newton's Formula for equal Intervals, Lagrange's Formula for unequal intervals.	10

<b>UNIT 8</b>	<p><b>Simplex Method</b></p> <p>Introduction, Mathematical Formulation of L. P. P., solution by Simplex method, (upto three iterations only) Duality, Simple problems.</p>	10
<b>UNIT 9</b>	<p>Transportation Problem (T. P.)</p> <p>Statement and Meaning of T. P. Initial Basic Feasible Solution, Three methods for finding Initial Basic Feasible Solution:</p> <ul style="list-style-type: none"> <li>i) North West corner method</li> <li>ii) Maximum Minimum method</li> <li>iii) Vogel's Approximation method</li> </ul> <p>Optimum solution, Test for optimum solution (u-v Method), Maximization case, Simple numerical problems (concept of degeneracy is not expected )</p>	12
<b>UNIT 10</b>	<p>Assignment Problems ( A. P.)</p> <p>Statement and Meaning of A. P., Hungarian Method for finding optimum solution, Unbalanced Assignment Problem, Maximization case, Prohibitive assignment, simple problems</p>	6

**Recommended Books :**

- 1) S.P Gupta - Statistical Methods
- 2) S.C. Gupta - Fundamentals of Statistics
- 3) J.S Chandran - Statistics for Business and Economics
- 4) Dr. A.B. Rao - Quantitative Techniques for Business
- 5) Business Statistics - S. C. Gupta, Gupta Indra
- 6) Operation Research - V. K. Kapoor
- 7) Statistical Methods - S. P. Gupta
- 8) Business Mathematics - Amarnath Dikshit & Jinendra kumar Jain
- 9) Business Mathematics - J. K.Sharma

University of Pune

( Pattern – 2008 )

w.e.f. 2009

S.Y.B.Com.

Subject: Business Entrepreneurship (206-g)

**Objectives:**

- 1) To create entrepreneurial awareness among the students.
- 2) To provide the conceptual background of types & patterns of Entrepreneurship
- 3) To develop Entrepreneurial competencies among students.

Term – I		
Sr.No.	Topic	No. of Lectures
<b>UNIT 1</b>	<b><u>Entrepreneur &amp; Entrepreneurship</u></b> Definition, meaning & functions of an entrepreneur Need & importance of Entrepreneurship Problem of unemployment & importance wealth creation. Enterprise v/s Entrepreneurship Self-employment v/s Entrepreneurship Entrepreneurial career as an option	5
<b>UNIT 2</b>	<b><u>Entrepreneurial Competencies</u></b> Entrepreneurial Competencies & Behavioral pattern of an Entrepreneur Entrepreneurial Motives David C. McClelland's Theory of Need for Achievement & Kakinada Experiment	7
<b>UNIT 3</b>	<b><u>Study of Biographie of Entrepreneurs</u></b> Pramod Choudhari Vitthal Kamat Azim Premji Anu aga	12
<b>UNIT 4</b>	<b><u>Creativity &amp; Innovation</u></b> Creativity - meaning, Creativity Process Components of creative performance Tools of creativity Innovation: Meaning & Sources of innovation Principles of innovation Do's & Don'ts of innovation	12
<b>UNIT 5</b>	<b><u>Ethics &amp; Social Responsibility of Business</u></b> Business goals, Social responsibility & Business Ethics Social responsibility towards their stakeholders: Investors, Owners, employees, Govt. & Society at large Leadership by Example Code of ethics, Ethical structure Social Audit Brief introduction to corporate Governance	12

<b>Term – II</b>		
<b>Sr.No.</b>	<b>Topic</b>	<b>No. of Lectures</b>
<b><u>UNIT 6</u></b>	<b><u>Group Entrepreneurship</u></b> Concept, meaning & significance Individual Entrepreneurship v/s Group Entrepreneurship Advantages & disadvantages of Group Entrepreneurship	4
<b><u>UNIT 7</u></b>	<b><u>Self-Help group</u></b> Definition, meaning & Evolution Nature & scope of BPL & APL Modus operandi Advantages Do's & Don'ts Self-Help group schemes	8
<b><u>UNIT 8</u></b>	<b><u>Various Entrepreneurial opportunities</u></b> Role of service sector in national Economy Types of service ventures Service industry management Success factors in service ventures Opportunities to service industry in rural & urban areas Distinction between service industry, trading & manufacturing industries. Trading & Manufacturing	12
<b><u>UNIT 9</u></b>	<b><u>Franchising</u></b> Definition, meaning & Types Advantages to the franchisee & franchisor Franchisee Relationship Steps in starting franchisee Cautions in franchising Business process outsourcing	12
<b><u>UNIT 10</u></b>	<b><u>Challenges in Entrepreneurship Development</u></b> Challenges-Social, Cultural, Educational, political, economical, International situation, Cross Cultural aspects Measures to be taken to develop entrepreneurship in India Challenges of globalization & entrepreneurship development in India	10

### **Recommended Books :**

- 1) Desai Vasant-“Dynamics of Entrepreneurial Development & Management”, Himalaya Publication House.
- 2) Hisrich Robert D.& Michael, ‘Entrepreneurship’, Tata McGraw Hill Publishing Company, New Delhi.
- 3) Chary S.N. “Business Guru speak”, Macmillan Business Books 2002
- 4) Drucker Peter-Innovation & Entrepreneurship Heinemann London (1985)
- 5) Piramal Gita-Business Legends – Penguin Book India (p.)Ltd.1998.
- 6) Gupta & Shrinivasan ‘Entrepreneurial Development’, Sultan Chand & Co.
- 7) Pandit Shrinivas- Thought Leaders- Tata McGraw Hill Publishing Company.
- 8) Devkar Yogiraj -‘Udyojakata’ Continental Publication,Pune.
- 9) Piramal Gita-‘Business Maharaje’ Tra.Ashok Jain,Mehata Publishing House,Pune.

### **Journals :**

- 1) ‘Journal of Entrepreneurship’, Entrepreneurship Development Institute of India,Ahmedabad.
- 2) Mahratta Chamber of Commerce, Industries & Agriculture, Pune’s Magazine – “Sampada”.
- 3) MCED’s –“Udyojak”.
- 4) “Vanijya Vishwa” ,The Poona Merchant Chamber’s Magazine.

VCD’s on ‘Entrepreneurship’ & ‘Motivation’ Produced by Asian Centre for Research & Training ‘Trimurti’,27/B,’Damle Bunglow’,Hanumannagar, Senapati Bapat Road,Pune 411016.

Email: [director\\_acrt@yahoo.co.in](mailto:director_acrt@yahoo.co.in),[acrtpune@gmail.com](mailto:acrtpune@gmail.com)

[www.http//sites.google.com/site/acrtpune.](http://sites.google.com/site/acrtpune)

University of Pune

( Pattern – 2008 )

w.e.f. 2009

S.Y.B.Com.

**Subject: Marketing Management (206-h)**

**Objectives:**

1. To give the students elementary knowledge of the subject.
2. To equip the students to analyse Marketing Situations and understand their implications.
3. To enable the students to become better and more aware consumers.

Term – I		
Sr.No.	Topic	No. of Lectures
<b><u>UNIT 1</u></b>	<b><u>Marketing and Marketing Management</u></b> <ul style="list-style-type: none"><li>• Meaning, definition and importance of Marketing and Marketing Management</li><li>• Evolution of Marketing</li><li>• Traditional and modern approaches of Marketing to Business</li><li>• Role of Marketing Managers in the Changing Marketing Environment</li></ul>	12
<b><u>UNIT 2</u></b>	<b>Ethics in Marketing</b> <ul style="list-style-type: none"><li>• Meaning and Definition</li><li>• Scope of Ethics in Marketing</li><li>• Evaluation of Marketing</li><li>• Challenges facing Marketers</li></ul>	12
<b><u>UNIT 3</u></b>	<b>Marketing Mix</b> <ul style="list-style-type: none"><li>• Concept and definition of Marketing Mix</li><li>• Four P's(Product, Price, Place and Promotion) and their elements</li><li>• Extended Ps of Marketing (People, Process and Physical evidence)</li></ul>	12
<b><u>UNIT 4</u></b>	<b>Consumerism</b> <ul style="list-style-type: none"><li>• Meaning and Definition of Consumerism</li><li>• Consumer Movement- Origin and Nature</li><li>• Consumer Movement and Marketing</li><li>• Consumer Education</li><li>• Consumer Guidance Society of India</li></ul>	12

Term – II		
Sr.No.	Sr.No.	Sr.No.
<b>UNIT 5</b>	<p><b>Agri Marketing</b></p> <ul style="list-style-type: none"> <li>• Meaning, Definition and Scope</li> <li>• Difference between agri product Marketing and Manufactured Product Marketing</li> <li>• Factors affecting demand of agro products</li> <li>• Importance of Agri Marketing</li> </ul>	12
<b>UNIT 6</b>	<p><b>Marketing of Services</b></p> <ul style="list-style-type: none"> <li>• Meaning Definition and Nature of Services</li> <li>• Features of Services</li> <li>• Classification of Services—Consumer Services and Industrial services</li> <li>• A detailed study of Banking, Insurance and Transport Services</li> <li>• Marketing strategies for services</li> </ul>	12
<b>UNIT 7</b>	<p><b>Marketing Communication</b></p> <ul style="list-style-type: none"> <li>• Concept of Marketing Communication</li> <li>• Importance of Marketing Communication</li> <li>• Marketing Communication through product cues: Package, Colour, Brand Name, Company Name</li> <li>• Promotion as a component in Marketing Communication- (Marketing Communication through Personal Selling, Advertising , Salespromotion and Publicity</li> <li>• Meaning of Integrated Marketing Communication</li> <li>• Growing Importance of Marketing Communication</li> </ul>	12
<b>UNIT 8</b>	<p><b>Customer Relationship Management (CRM)</b></p> <ul style="list-style-type: none"> <li>• Meaning and Definition of CRM</li> <li>• Features of Effective CRM</li> <li>• Principles of CRM System</li> <li>• Computers and CRM</li> <li>• Difficulties in CRM</li> </ul>	12

**Recommended Books :**

- 1) Principles of Marketing By Phillip Kotler and Gary Armstrong
- 2) Marketing Management by V.S. Ramaswamy and S Namakumari
- 3) Handbook of Marketing Management by Biplab Bose
- 4) Marketing a Managerial Introduction by Gandhi
- 5) Industrial Marketing by Robert R Reader Edward G B rierty and Betty H Reeder
- 6) Services Marketing Text and Cases by Harsh V Varma
- 7) Basic Marketing by William D Perreault , Jr. E. Jerome Mc Carthy , The Mc Graw Hill Companies
- 8) Principles of Marketing Phillip Kotler
- 9) Marketing by V.S. Ramaswamy and S Namankumari

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( Pattern – 2008 )

w.e.f. 2009

S.Y.B.Com.

Subject: Agriculture & Industrial Economics (206-i)

**Objectives:**

- 1) To study the basic concepts of Agricultural and Industrial Economics.
- 2) To understand the working of the Agricultural and industrial sector

Term – I		
Sr.No.	Topic	No. of Lectures
<b><u>UNIT 1</u></b>	<b><u>Basic Concepts Of Agricultural Economics</u></b> 1.1 Nature and scope of Agricultural Economics. 1.2 Importance of Agriculture in Indian Economy	8
<b><u>UNIT 2</u></b>	<b><u>Agricultural Productivity</u></b> 2.1 Meaning of agricultural productivity. 2.2 Causes of low productivity and measures to improve productivity.	10
<b><u>UNIT 3</u></b>	<b><u>Agricultural Finance</u></b> 3.1 Sources of Agricultural Finance. a) Non institutional finance b) Institutional Finance.	10
<b><u>UNIT 4</u></b>	<b><u>Agricultural Marketing and Pricing</u></b> 4.1 Agricultural marketing – concept, defects of agricultural marketing and its measures. Types and classification of markets. 4.2 Agricultural pricing – Determination of prices, Agriculture Price Commission, Different types of prices, trends in prices, effect of subsidies on agricultural prices	20

Term – II		
Sr.No.	Topic	No. of Lectures
<b><u>UNIT 5</u></b>	<b><u>Introduction</u></b> 5.1 Meaning, nature, scope and importance of Industrial Economics. 5.2 The concept of Plant, firm and industry. 5.3 Role of industrialization in economic development.	8
<b><u>UNIT 6</u></b>	<b><u>Size and Scale of Production</u></b> 6.1 Economies and diseconomies of scale of operations. 6.2 Concept of optimum firm. 6.3 Factors determining optimum firm. 6.4 Reconciliation of different optimal factors	10



<b>UNIT 7</b>	<b>Industrial Location</b> 7.1 Importance and Factor affecting Industrial Location 7.2 Theories of Industrial location – Alfred Weber’s theory, Sergeant Floerence Theory. 7.3 Problems of concentration and need for dispersal of industries. 7.4 Special Economic Zones (SEZ) Concept and features	20
<b>UNIT 8</b>	<b>Industrial Productivity and Efficiency</b> 8.1 Meaning and problems in measurement of industrial productivity. 8.2 Factors influencing industrial productivity. 8.3 Industrial efficiency and profitability.	10

**Recommended Books :**

- 1) Agricultural Economics and Indian Agriculture: Dr. S. S. Chinna- Kalyani Publishers- Ludhiana - New Delhi
- 2) Agricultural Problems in India – C. B. Mammoria 1976
- 3) Hey D.A. & D. J. Morris - Industrial Economics & Organization: Theory & Evidence
- 4) S. C. Kuchal – Industrial Economy of India. 1981
- 5) Cherunillam International Economics 1999, Tata McGraw Hill Co. Ltd
- 6) Dutt and Sundharam – Indian Economy, S. C. Chand &Co. 2008

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( Pattern – 2008 )

w.e.f. 2009

S.Y.B.Com.

Subject: Defence Budgeting And Finance Management ( 206 – j )

**Objectives:**

To acquaint the students with the economic and financial aspects of Defence.

Term – I		
Sr.No.	Topic	No. of Lectures
<b>UNIT 1</b>	<b><u>Defence as an Economic Problem</u></b> a) Silent Features of India Economy b) Relationship between defence and Economy c) Defence as an Economic Problem – Meaning and Importance	12
<b>UNIT 2</b>	<b><u>Peace Time Economy</u></b> a) Aims and Objectives b) Merits and Demerits c) Pre-war preparation d) Mobilization of resource for defence	12
<b>UNIT 3</b>	<b><u>War – time Economy</u></b> a) Aims and Objectives b) Merits and Demerits c) Techniques of controlling inflation and rationing Methods of war finance	12
<b>UNIT 4</b>	<b><u>Defence production in India</u></b> a) Role in Defence Production Public Sector Undertaking b) Role of private sector in Defence production c) Role of Foreign Collaboration d) Role of Defence Research and Development Organization e) Self Reliance Programme & Transfer of Technology	12

Term – II		
Sr.No.	Topic	No. of Lectures
<b>UNIT 5</b>	<p><b><u>Defence planning in India</u></b></p> <p>a) Meaning and Importance of Defence Planning  b) Meaning and programming  c) Definition of Budget and Budgeting  d) Types of Budgeting  e) Importance of Zero Base Budgeting</p>	12
<b>UNIT 6</b>	<p><b><u>Defence Expenditure</u></b></p> <p>a) Productivity or Non-Productivity  b) More or Less Analysis  c) Causes of Increasing Defence Expenditure  d) Impact of Decreased Expenditure on Armed Forces</p>	24
<b>UNIT 7</b>	<p><b><u>Factors determining the size of Defence Expenditure</u></b></p> <p>a) External and Internal Security Threat Perception  b) Political Ideology  c) Leadership  d) National Power/Capability etc.</p>	12
<b>UNIT 8</b>	<p><b>8) Analysis of India's Defence Expenditure</b></p> <p>a) Phase I – 1947-1962  b) Phase II – 1962-1971  c) Phase III – 1971-1990  d) Phase IV – 1990 to present day</p>	12

**Recommended Books :**

- 1) Agrwal, Rajesh K., Defence Production & Development (New Delhi: Gulab Vazirani for Arnold – Heinemann Publisher, 1978)
- 2) Deger, S. & Sen, S., Military Expenditure in the Third World Countries: The Economic Effects (London: Routledge & Kegan Paul, 1986)
- 3) Dutta, Meena & Sharma Jai Narain., Defence Economics (New Delhi: Deep & Deep Publication)
- 4) Ghosh, Ameya, India's Defence Budget & Expenditure Management in a Wider Context (New Delhi: Lancer Publishers & Spantech, 1996)
- 5) Kennedy, Gavin, Defence Economics (London: Gerald Duckworth and Co. Ltd., 1983)
- 6) Hitch, Charles J., and Mcken, Ronald N. The Economics of Defence in the Nuclear Age (Combridge, Mass: Havard University Press, 1960)
- 7) Khanna, D. D. and Mehrotra, P. N. Defence Versus Development: A case study of India, (New Delhi: Indus Publication Company, 1993)
- 8) Nada, Ravi, National Security Perspective Policy and Planning (New Delhi: Lancer Books, 1991)
- 9) Subramanyam, K., India's Security Perspective, Policy and Planning (New Delhi: Lancer Books, 1991)

- 10) Thomas, Raju, G. C., The Defence of India: A Budgetary Perspective of Strategu and Politics (Meerut: The Macmillan Company of India Limited, 1978)
- 11) Thomas, Raju G. C., Indian Security Policy (Princeton, New Jersey: University Press, 1986)

University of Pune

( Pattern – 2008 )

w.e.f. 2009 – 10

S.Y.B.Com

Subject: Insurance , Transport & Tourism (206 – k)

**Objectives:**

- 1) To acquaint the students with basic concepts in insurance and tourism
- 2) To develop a right understanding to study various facets of insurance and tourism

Term – I		
Sr.No.	Topic	No. of Lectures
<b><u>UNIT 1</u></b>	Life Insurance scenario in India, Basic principles of Insurance, Organizational structure of Life Insurance business. Working of Life Insurance business.	10
<b><u>UNIT 2</u></b>	Types of life insurance policies- whole life, endowment, money back, group insurance, unit linked insurance policy, pension plan. Role of insurance agent, field officer, surveyor, assessor & responsibilities of insurer.	10
<b><u>UNIT 3</u></b>	Principles of General Insurance, Comparison between General and Life Insurance. Study & Scope of General Insurance in India. Introduction to the marketing of General Insurance business in India.	10
<b><u>UNIT 4</u></b>	Role of General Insurance Company of India. ( GIC ). Types of General Insurance - Fire, Marine, Motor, Personal Accident, Health, Engineering, Crop etc. Study of various policies and insurance cover, Study of Risk factors and causes of insurance claims.	10
<b><u>UNIT 5</u></b>	Regulations of insurance business in India, Insurance Regulatory Development Authority ( IRDA)	8

Term – II		
Sr.No.	Topic	No. of Lectures
<b><u>UNIT 6</u></b>	Tourism- Types of tourists, tourism, recreation and leisure, and study of tourism activities. Inter regional and intra regional tourism. Potential areas of tourism development and need for tourism planning.	10
<b><u>UNIT 7</u></b>	Forms of Tourism- Religious, Ethnical, Geographical, Educational, Health, Sports, Heritage, Historical, Hill Region, and Coastal Region. Potential areas for tourism development – Health, Agro & Sports Tourism.	10



<b>UNIT 8</b>	Tour operators – their responsibilities, planning of tour - pre tour and post tour activities. Essentials of tour planning. Tour Packages – Types of tours, group tours, packages, travel agency resources, Time table, calendars, study of local weather conditions.	10
<b>UNIT 9</b>	Tourist Accommodation – Significance and types of accommodation – Hotels holiday homes, resorts, cottages, tent houses, dharamshalas, Hotel meal plans, rates, rooms category, locations and reservations.	10
<b>UNIT 10</b>	Impact of tourism on – Economy – environment, social and cultural aspects of the society.	8

**Recommended Books :**

- 1) Tourism Promotion and Development – G S Batra & R C Dangwal
- 2) Tourism Industry in India – Dr M Selvam
- 3) Tourism Development in India – A Satish Babu.
- 4) Insurance – Principles and Practices – M N Mishra
- 5) Insurance – Principles and Practice – Vinayakan, N M Radhaswamy & V Vasudevan.
- 6) Life Insurance in India – G R Desai.
- 7) Geography of Transport in India – Dr B C Vaidya, Concept Publ, New Delhi

University of Pune

( Pattern – 2008 )

w.e.f. 2009 – 10

S.Y.B.Com

Subject: Computer Application (VB) (206-I)

Sr.No.	Topic	No. of Lectures
<b>Term – I</b>		
<b><u>UNIT 1</u></b>	<b><u>Getting started with V. B.</u></b> 1.1 Installing of V. B., Object Oriented Concept 1.3 Event Driven Programming Language 1.3 Reviewing the Basics of forms and Controls 1.3 Working with properties 1.4.1 Studying the Events of a Form 1.4.2 Working code for events 1.4.3 Planning the Design	6
<b><u>UNIT 2</u></b>	<b><u>Operators</u></b> 2.1 Uses of operators 2.2 Data types 2.2.1 Number , long , Boolean , doubles , variant , string 2.2.2 User defined data types 2.3 Variables 2.4 Constant 2.5 Expression	6
<b><u>UNIT 3</u></b>	<b><u>Control Structures And Iterations</u></b> 3.1 If 3.2 Select Case 3.3 Iterations 3.3.1 While 3.3.2 For 3.3.3 Until 3.4 Array 3.4.1 Control Array 3.5 Functions(Built in and user defined)	12



<b>UNIT 4</b>	<b><u>Working with Controls</u></b> 4.1 Adding controls on form 4.2 Working with Properties and Methods of each Controls 4.3 Creating an application 4.4 Creating an application with multiple from 4.4.1 Displaying forms in a program 4.4.2 Using variables to manipulate forms 4.4.3 Creating MDI applications 4.4.4 Coding for events in a form 4.4.5 Event occurring when form unloaded 4.4.6 Coding Events for control 4.4.7 Extending forms through Custom Properties and Methods 4.4.8 Creating a properties in a form 4.4.9 Creating a method in a form	16
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**Term – II**

<b>UNIT 5</b>	<b><u>Working with ActiveX Controls</u></b> 5.1 Creating Status Bar For your program 5.2 Working with Progress Bar 5.3 Working with Toolbar 5.4 Setting up the Image List Controls 5.4.1 Working with design Environment 5.4.2 Adding and Deleting Images with code 5.4.3 Study of Different Dialog Boxes	10
<b>UNIT 6</b>	<b><u>Menus</u></b> 6.1 Creating a menu System 6.1.1 Designing The Menu 6.1.2 Creating the menu with the menu Editor 6.1.3 Adding shortcut and Access keys to menu items 6.1.4 Using other menu item properties 6.2 Creating and accessing pop-up menu 6.2.1 Creating pop-up menu 6.2.2 Activating pop-up menu 6.3 Modifying Menus At Run-time 6.3.1 Changing Menu Item Properties 6.3.2 Enabling Menu Item in response to program state 6.4 Adding Menu Items at Run-time 6.4.1 Adding Menu Items for MDI Child Form 6.4.2 Using Menu Item Arrays	10

<b><u>UNIT 7</u></b>	<b><u>Working With Database</u></b> 7.1 Data Control 7.1.1 Studying the Properties and methods of Data Control 7.1.2Connectivity with MS-Access 7.1.3 Operations of database through coding 7.2 ADO Data Control 7.2.1 Advantages of ADODC over DC 7.2.2 Studying the properties and Methods of ADODC 7.2.3 Connectivity with MS-Access 7.2.4 Connectivity with Oracle 7.2.5 Report Generation 7.3 Developing ADO application through ADODC and coding 7.4 Report Generation	20
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**Recommended Books :**

- 1) Mastering Visual Basic
- 2) Visual Basic Black Book
- 3) Learn VB in 21 days