

Revised Syllabi for Three - Year Integrated B.Com. Degree course (From June 2013)

1) INTRODUCTION

The revised syllabi for B.Com Degree Course will be introduced in the following order.

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|------|--------------------|-----------|
| i) | First Year B.Com. | 2013-2014 |
| ii) | Second Year B.Com. | 2014-2015 |
| iii) | Third Year B.Com. | 2015-2016 |

The B.Com. Degree Course (Revised Structure) will consist of three Years. The first year annual examination will be held at the end of the first year. The Second Year annual examination will be held at the end of the second year. The Third annual examination shall be held at the end of the third year.

2) ELIGIBILITY

1. No Candidates shall be admitted to enter the First Year of the B.Com. Degree Course (Revised Structure) unless he/she has passed the Higher Secondary School Certificate Examination of the Maharashtra State Board of Higher Secondary Education Board or equivalent or University with English as a passing subject.
2. No candidate shall be admitted to the annual examination of the First year B.Com. (Revised Structure) unless he/ she has satisfactorily kept two terms for the course at the college at the college affiliated to this University.
3. No candidate shall be admitted to the annual examination of the Second Year unless he/she has kept two terms satisfactorily for the course at the college affiliated to this University.
4. No candidate shall be admitted to the Third year of the B.Com. Degree Course (Revised Structure) unless he/she has passed in all the papers at the First Year B.Com. Examination and has passed in all the papers at the first Year B.Com. Examination and has satisfactorily kept terms for the second year and also two terms for the third year of B.Com. satisfactorily in a college affiliated to this University.

3) A.T.K.T. Rules :

As far as A.T.K.T. is concerned, a student who fails in two theories and one practical head of passing at F.Y.B.Com may be admitted to S.Y.B.Com. likewise a student who fails in the two theory and one practical head of passing at S.Y.B.Com may be admitted to T.Y.B.Com. But a student passing S.Y.B.Com but fails in any subject at F.Y.B.Com cannot be admitted to T.Y.B.Com.

4) (A) Revised Structure of B.Com. Course.

F.Y.B.Com. w.e.f. 2013-14	
Sr. No.	Compulsory / Main Subjects
101	Compulsory English
102	Financial Accounting
103	Business Economics (Micro)
104 (A)	Business Mathematics and Statistics
	or
104 (B)	Computer Concepts and Applications
105	Optional Group (Any one of the following) a) Organizational Skill Development. b) Banking & Finance c) Commercial Geography d) Defense Organization and Management in India e) Co-Operation. f) Managerial Economics
106	Optional Group (Any one of the following) a) Essentials of E-Commerce b) Insurance & Transport c) Marketing & Salesmanship d) Consumer Protection & Business Ethics. e) Business Environment & Entrepreneurship f) Foundation Course in Commerce
107	(Any one of the language from the following groups) Modern Indian Languages (M.I.L.) -: Compulsory English / Marathi / Hindi / Gujarathi / Sindhi / Urdu / Persian. Modern European Languages (M.E.L.) -: French / German. Ancient Indian Languages (A.I.L.) -: Sanskrit. Arabic.

S.Y.B.Com. w.e.f. 2014-15	
Sr. No.	Compulsory / Main Subjects
201	Business Communication.
202	Corporate Accounting.
203	Business Economics (Macro)
204	Business Management
205	Elements of Company Law
206	Special Subject – Paper I (Any one of the following) a) Business Administration b) Banking & Finance. c) Business Laws & Practices.

	<ul style="list-style-type: none"> d) Co-operation & Rural Development. e) Cost & Works Accounting. f) Business Statistics. g) Business Entrepreneurship. h) Marketing Management. i) Agricultural & Industrial Economics. j) Defense Budgeting, Finance & Management. k) Insurance, Transport & Tourism. l) Computer Programming and Applications.
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T.Y. B.Com. w.e.f. 2015-16	
Sr. No.	Compulsory / Main Subjects
301	Business Regulatory Framework (Mercantile Law)
302	Advanced Accounting.
303 (A)	Indian & Global Economic Development
	Or
303 (B)	International Economics
304	Auditing & Taxation
305	<p>Special Subject – Paper II (Same special subject offered at S.Y. B.Com.)</p> <ul style="list-style-type: none"> a) Business Administration b) Banking & Finance. c) Business Laws & Practices. d) Co-operation & Rural Development. e) Cost & Works Accounting. f) Business Statistics. g) Business Entrepreneurship. h) Marketing Management. i) Agricultural & Industrial Economics. j) Defense Budgeting, Finance & Management. k) Insurance, Transport & Tourism. l) Computer Programming and Applications.
306	<p>Special Subject – Paper III (Same special subject offered at S.Y. B.Com.)</p> <ul style="list-style-type: none"> a) Business Administration b) Banking & Finance. c) Business Laws & Practices. d) Co-operation & Rural Development. e) Cost & Works Accounting. f) Business Statistics. g) Business Entrepreneurship. h) Marketing Management. i) Agricultural & Industrial Economics. j) Defense Budgeting, Finance & Management. k) Insurance, Transport & Tourism. l) Computer Programming and Applications.

B) Subjects Carrying Practical's

There will be practical examination for the F.Y.B.Com. for the subject Financial Accounting. There will be practical and practical examinations for the special subjects at S.Y.B.Com. and T.Y.B.Com. levels. There will be Practical for the S.Y.B.Com level Compulsory subject Business Communication & for T.Y.B.Com Auditing & Taxation.

(C) A Student must offer the same Special Subject at T.Y.B.Com. which he has offered at S.Y.B.Com.

(D) In an exceptional cases, a student may change the subject chosen by him at second year during the first term of the third year provided he keeps the additional terms of the new subject at S.Y.B.Com.

4. EXTERNAL CANDIDATES

- 1) The student who has registered his name as the external student will appear at the annual examination.
- 2) The result of external student will be declared on the basis of Annual Examination of 80 marks for practical subjects by converting the same out of 100.
- 3) No foreign student shall be allowed to register as an External Student.

5. MEDIUM OF INSTRUCTION.

Medium of instruction for B.Com. degree course shall be either Marathi or English except languages.

The Medium of instructions for Business Communication (S.Y.B.Com) shall be English only.

6. WORKLOAD

The present norms of workload of lectures, tutorials and practicals per subject in respect of B.Com. Course shall continue.

7. UNIVERSITY TERMS

The dates for the commencement and conclusion of the first and the second terms shall be as determined by the University Authorities. The terms can be kept only by duly admitted students. The present relevant ordinances pertaining to grant of terms will be applicable.

8. VERIFICATION AND REVALUATION

The candidate may apply for verification and revaluation or result through Principal of the College which will be done by the University as per ordinance framed in that behalf.

9. EQUIVALENCE AND TRANSITORY PROVISION

The University will conduct examination of old course for next three academic years from the date of implementation of new course.

The candidate of old course will be given three chances to clear his subjects as per the old course and thereafter he will have to appear for the subjects under new course as per the equivalence given to old course.

10. RESTRUCTURING OF COURSES

This new revised structure shall be made applicable to the colleges implementing 'Restructured Programme' at the undergraduate level from June, 2004. The existing pattern of 'C', 'D', and 'E' Components shall be continued.

The Colleges under the Restructured Programme which has revised their structure in the light of the "2008 Pattern" shall be introduced with effect from academic year 2010-11.

11. SETTING OF QUESTION PAPERS

1. A candidate shall have the option of answering the question in any of the subjects either in Marathi or English except in languages.
2. The question papers shall be framed so as to ensure that no part of the syllabus is left out of study by a student.
3. The question paper shall be balanced in respect of various topics outlined in the syllabus.
4. The question papers shall have combination of long and short answer type question. As far as possible short answer type questions should not exceed 15 to 20 percent.
5. There shall be no overall option in the question paper, instead, there shall be internal options (such as either/ or and three short answers out of five etc.).
6. In case of question paper under the Special Subject (Paper No. III) one question carrying 10 marks will be set on current knowledge in relating subject in the academic year.

S.Y. B.Com.
Compulsory Paper
Subject Name -: Business Communication.
Course Code -: 201.

Objectives of the Course:

1. To understand the concept, process and importance of communication.
2. To develop awareness regarding new trends in business communication.
3. To provide knowledge of various media of communication.
4. To develop business communication skills through the application and exercises.

Medium of Instruction : English

Unit No.	TERM: I	Periods
1	Introduction of Business Communication: Introduction, Meaning, Definition, Features, Process of Communication, Principles, Importance, Barriers to Communication & Remedies.	12
2	Methods and Channels of Communication: Methods of Communication-Merits and Demerits&Channels of Communication in the Organisation and their Types, Merits & Demerits	10
3	Soft Skills: Meaning, Definition, Importance of Soft Skills Elements of Soft Skills: 1) Grooming Manners and Etiquettes 2) Effective Speaking 3) Interview Skills 4) Listening 5) Group Discussion 6) Oral Presentation	16
4	Business Letters: Meaning, Importance, Qualities or Essentials, Physical Appearance, and Layout of Business Letter	10
	TotalPeriods	48
	TERM: II	
5	Types and Drafting of Business Letters: 1) Enquiry Letters 2) Replies to Enquiry Letters 3) Order Letters 4) Credit and Status Enquiries 5) Sales Letters 6) Complaint Letters 7) Collection Letters 8) Circular Letters	16
6	Job Application Letters: Meaning, Types & Drafting of Job Application Letters, Bio-Data/Resume	08

	/Curriculum Vitae	
7	Internal and other Correspondence: 1) Office Memo (Memorandums) 2) Office Orders 3) Office Circulars 4) Form Memos or Letters 5) Press Releases	12
8	New Technologies in Business Communication: Internet: Email, Websites, Electronic Clearance System, Writing a Blog Social Media Network: Twitter, Facebook, LinkedIn, YouTube, Cellular Phone, WhatsApp Voice Mail Short Messaging Services Video Conferencing Mobile	12
Total Periods		48

Recommended Books:

1. Asha Kaul (1999), "Business Communication", Prentice Hall of India, New Delhi.
2. Chaturvedi P. D. & Chaturvedi Mukesh (2012), "Managerial Communication", Pearson, Delhi.
3. Madhukar R. K. (2005), "Business Communication", Vikas Publishing House Pvt. Ltd., New Delhi.
4. Mamoria C. B. & Gankar S. V. (2008), "Personnel Management", Himalaya Publishing House, Mumbai.
5. Nawal Mallika (2012), "Business Communication", Cengage Learning, Delhi.
6. Rajendra Pal & Korlahalli (2007), "Essentials of Business Communication", Sultan Chand & Sons, New Delhi.
7. Sharma R. C. & Krishan Mohan, "Business Correspondence & Report Writing", Tata McGraw Hill Publishing Co. Ltd.
8. Sinha K. K. (2003), "Business Communication", Galgotia Publishing Company, New Delhi.
9. Sinha K. K. (2008), "Business Communication", Galgotia Publishing Company, New Delhi.
10. Vasishth Neeru & Rajput Namita (2006), "Business Communication", Kitab Mahal, Allahabad.

Assessment Pattern

Internal Assessment (Term End Examination)	:	20 Marks
Practical Examination	:	20 Marks
Annual Examination	:	<u>60 Marks</u>
Total Marks	:	<u>100 Marks</u>

Question Paper Pattern

Term End Examination

Q. 1: Answers in 20 Words: (Attempt any Seven) (Total 10 Questions)	:	14 Marks
Q. 2: Answer in 50 Words: (Attempt any Two) (Total 4 Questions)	:	08 Marks
Q. 3: Answer in 100 Words (Attempt any Three) (Total 5 Questions)	:	18 Marks
Q. 4: Answer in 500 Words (Attempt any One) (Total 2 Questions)	:	20 Marks

Annual Examination:

Q. 1: Term I Syllabus OR	:	16 Marks
Q. 1: Term I Syllabus		
Q. 2: Term I Syllabus OR	:	16 Marks
Q. 2: Term I Syllabus		
Q. 3: A: Term I Syllabus OR	:	08 Marks
Q. 3: A: Term I Syllabus		
Q. 3: B: Term II Syllabus OR	:	08 Marks
Q. 3: B: Term II Syllabus		
Q. 4: Term II Syllabus OR	:	16 Marks
Q. 4: Term II Syllabus		
Q. 5: Short Notes (Attempt any Four) (Total 6 Short Notes on Term II Syllabus)	:	16 Marks

Guidelines for completion of Practicals:

- 1) At least Four Practicals should be completed during the academic year by students in consultation with subject teacher.
- 2) Practical should be based on visit as well as library assignments.
- 3) A subject teacher has special privileges to make the allotment of practical topics.
- 4) Students should discuss with the subject teacher at the time of selection of practical topics.
- 5) If a student fails to complete minimum number of practicals, then the student shall not be eligible for appearing at the practical examination.

List of suggested Topics for Practicals:

Sr. No.	Topics
1	Analysis of Case Studies on Business Communication
2	Analysis of Posters/Pictures (Non-Verbal)
3	Barriers to Communication through Case Studies
4	Barriers to Listening through attending seminars/conferences/public meetings.
5	Drafting of Unsolicited/Solicited Job Application Letter with Bio-Data/Resume/CV
6	Collection & Drafting of various Business Letters
7	Group Discussions
8	Class Room Presentations on various Topics
9	Interview Skills
10	Use of Technology in Communication
11	Drafting of Memos
12	Drafting of Press Releases/Notes
13	Drafting of Office Orders
14	Drafting of Office Circulars
15	Any other topics to be suggested by the Subject Teachers

S.Y. B.Com.
Compulsory Paper
Subject Name -: Corporate Accounting
Course Code -: 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.

1. To make aware the students about the conceptual aspect of corporate accounting
2. To enable the students to develop skills for Computerized Accounting
3. To enable the students to develop skills about accounting standards

Term – I

Unit	Topic and Contents	No. of Lectures
1.	Accounting Standards:- Detailed Study of Accounting Standards 5, 6, 10, 14, 21 with Practical Examples numerical case studies, Application nature.	08
2.	Company Final Accounts:- Preparation of Final Accounts- Forms and contents as per Provisions of Companies Act (As Amendment upto the beginning of the relevant academic year) As per Revised Schedule- VI	14
3.	Company Liquidation Accounts:- Meaning of Liquidation- Modes of winding up – (a) Preparation of Liquidator final statement of Account (b) Preparation of Statement of Affairs and Deficiency Account.	12
4.	Computerized Accounting Practices:- Conceptual background - (a) Inventory Accounting (b) Payroll Accounting (c) MIS Reports including Demonstration and Hands Experience.	14
Total		48

Term – II

Unit	Topic and Contents	No. of Lectures
5.	Accounting for Amalgamation, Absorption and External Reconstruction of Companies:- Meaning- Vendor and Purchasing Companies- Purchase Consideration- Accounting entries- and Preparation of Balance Sheet after Amalgamation, Absorption and External Reconstruction.	14
6.	Accounting for Internal Reconstruction:- Meaning- Alteration of Share Capital, Reduction of Share Capital-Accounting Entries and preparation of Balance Sheet After Internal Reconstruction	10
7.	Holding Company Account:-	14

	Preparation of consolidated Balance sheet of Holding Company with one subsidiary only. Adjustment of inter company transactions, unrealized profit of stock.	
8.	Valuations of Shares:- Concept of Valuation, Need for Valuation, Special Factors affecting Valuation of Shares, Methods of Valuation - (a) Net Assets Method, (b) Yield Basis Method, (c) Fair Value Method.	10
	Total	48

Notes:-

1. Question Paper for Termend and Annual Examination should consist of :
 - Theory Questions :- 30%
 - Problems :- 70%
2. In the Question Paper of Annual Examination, the weightage to the syllabus should be as follows:
 - i) 40% on the total syllabus of the First Term.
 - ii) 60% on the total syllabus of the Second Term.
3. Colleges are required to use only licensed copy of software.

Recommended Books:-

1. Advanced Accounts: By M.C. Shukla & S.P. Grewal (S.Chand & Co. Ltd.)
2. Advanced Accountancy: By S.P. Jain & K.N. Narang (Kalyani Publishers)
3. Advanced Accountancy: By R.L.Gupta & M. Radhaswamy (Sultan Chand & Sons)
4. Company Accounts: By S.P. Jain & K.L. Narang
5. Advanced Accounts: By Paul Sr.
6. Corporate Accounting: By Dr. S. N. Maheshwari & S.K. Maheshwari
7. Corporate Accounting: By Mukharji & Hanif
8. Corporate Accounting: By Dr. K. N. Jagtap, Dr. S. D. Zagade, Dr. H. M. Jare
9. Accounting Standard: By D. S. Rawat.
10. Accounting Standards –as issued by Institute of Chartered Accountants of India.

Journals:-

1. The Chartered Accountant : Journal of the Institute of Chartered Accountants of India.
2. The Accounting World : ICFAI Hyderabad
3. Journal of Accounting & Finance : Accounting Research Association of Jaipur.

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S.Y. B.Com.
Optional Paper
Subject Name -: Business Economics (Macro)
Course Code -: 203

Objectives:

1. The objective of the course is to familiarize the students the basic concept of Macro Economics and application.
2. To Study the behavior of the economy as a whole.
3. To Study the relationship among broad aggregates.
4. To apply economic reasoning to problems of the economy.

Term – I		
Sr. No	Topic	No. of Lectures
UNIT- 1	<u>Basic Concepts of macro Economics</u> 1.1 Meaning of Macro Economics 1.2 Nature and Scope of Macro Economics 1.3 Significance and limitations of Macro Economics 1.4 Difference between Micro and Macro Economics	08
UNIT- 2	<u>National Income</u> 2.1 Meaning & Importance of National Income 2.2 Concept - a) Gross National Product (GNP) b) Net National Product (NNP) c) Income at Factor cost or National Income at Factor Prices d) Per Capita Income e) Personal Income (PI) f) Disposable Income(DI) 2.3 Measurement of National Income – Circular Flow of Income-Two sector model 2.4 Difficulties in Measurement of National Income	14
UNIT- 3	<u>Money</u> 3.1 Meaning and functions of Money 3.2 Demand for Money – Classical and Keynesian Approach 3.3 Supply of Money a) Role of Central Bank – Credit Control- Quantitative and Qualitative b) Reserve Bank of India’s New Money Measures 3.4 Role of Commercial Banks – Process of Multiple Credit Creation and its limitations	12
UNIT- 4	<u>Value of Money</u> 4.1 Meaning & Concept of Value of Money 4.2 Quantity Theory of Money	14

	4.3 Cash Balance approach – Cambridge Equation - Pigou, Marshall, Keynes 4.4 Milton Friedman’s Approach 4.5 Difference between Quantity Theory and Cash Balance Approach Theory	
	Term - II	
UNIT- 5	<u>Inflation and Deflation</u> 5.1 Inflation and Deflation – Meaning, Causes and effects 5.2 Demand Pull and cost Push inflation 5.3 Inflationary Gap 5.4 Philips Curve – Supply side Economics 5.5 Stagflation	10
UNIT- 6	<u>Trade Cycle -</u> 6.1 Meaning, Definition and features of Trade Cycle 6.2 Phases of Trade Cycle 6.3 Policy for control of Trade Cycle – Monetary and Fiscal Measures	12
UNIT- 7	<u>Theories of Output and Employment</u> 7.1 Classical Theories of Employment – Says , Pigou , Fisher 7.2 Keynesian Criticism on Classical Theories of Employment 7.3 Keynesian Theory of Employment	12
UNIT-8	<u>Public Finance</u> 8.1 Meaning, Nature and Scope of Public Finance 8.2 Principle of Maximum Social advantage-Dr. Dalton’s Approach 8.3 Public Revenue and Expenditure 8.4 Types of Taxation 8.5 Principles of Taxation 8.6 Effects of Taxation 8.7 Causes of increasing Public Expenditure	14

Basic Reading List

1. Ackey, G (1976) Macro Economics Theory and Policy, Macmillan Publishing Company, New York
2. Ahuja H. L. (2002) Macroeconomics Theory and Policy, Chand and Co. Ltd New Delhi.
3. D’souza Errol (2008) Macroeconomics : Person Publication, New Delhi.
4. Gupta S.B. (1994) Monetary Economics, S. Chand and Co. Delhi
5. Jingan M.L. (2002) Macro Economic Theory, Vrinda Publication, Delhi
6. Vaish M. C. (2002) Macro Economic Theory, Vikas Publishing House, N. Delhi
7. Shapiro E (1996) Macro Economic Analysis; Galgotia Publication, New Delhi

ADDITIONAL READING LIST

1. Dillard, D. (1960), The Economics of John Maynard Keynes, Crosby Lockwood and Sons, London.
2. Day A.C.L. (1960) Outline of Monetary Economics, Oxford University Press, Oxford
3. Higgins, B. (1963), Economic Development: Principles, Problems and Policies, Central Book Depot, Allahbad.
4. Keynes, J.M. (1936), The General Theory of Employment, Interest and Money, Macmillan, London.
5. Kindleberger, C.P. (1958), Economic Development, McGraw-Hill Book Company, New York.

6. Lucas, R. (1981), Studies in Business Cycle Theory, MIT Press, Cambridge, Massachusetts.

S.Y. B.Com.
Optional Paper
Subject Name -: Business Management
Course Code -: 204

Objective:

1. To provide basic knowledge & understanding about business management concept.
2. To provide an understanding about various functions of management.

UNIT NO	CHAPTER	PERIODS
	TERM-I	
Unit –I	OVERVIEW OF MANAGEMENT Meaning, Definition, Management: Is it Science, Art or profession? Characteristics of Professional Management. The need of Management Study. Process of Management, Level Of Management, Managerial Skills, Challenges before management , Brief Review of Management Thought with reference to FW Taylor & Henry Fayol	12
Unit –II	PLANNING & DECISION MAKING. Planning-Meaning, Definition, Nature, Importance, Forms, Types Of Planning, Steps in Planning, Limitations Of Planning. Forecasting-Meaning & Techniques. Decision Making- Meaning, Types Of Decisions & Steps In Decision Making.	12
Unit III	ORGANIZATION & STAFFING Meaning, Process & Principles, Departmentalization, Organization Structure, Authority and Responsibility, Delegation of authority, Difficulties in delegation of Authority, Centralization verses Decentralization, Team Work. Staffing-Meaning, Need & Importance of Staffing, Recruitment-Sources and Methods of Recruitment.	12
Unit IV	DIRECTION & COMMUNICATION Direction- Meaning, Elements, Principles, Techniques & importance.. Communication-Meaning, Types, Process of Communication & importance of effective Communication. Barriers to Communication.	12
	Total	48
	TERM-II	
UNIT-V	MOTIVATION Meaning, importance, Theories of motivation, Maslow’s Need Hierarchy Theory, Herzberg’s Two factors Theory, Douglas Mc Gregor’s Theory of X & Y & Ouchi’Theory Z. McClelland’s Theory.	12

UNIT-VI	LEADERSHIP Meaning, Importance, Qualities & Functions of a Leader, Leadership Styles for Effective Management .Contribution of Shantanu Kirloskar,Rahul Bajaj, Bill Gates, Ratan Tata,Dhirubhai Ambani.	12
Unit- VII	CO-ORDINATION AND CONTROL Meaning and Need , Techniques of establishing Co-ordination, difficulties in establishing co-ordination, Control-Need, steps in the process of control & Techniques.	12
Unit-VIII	RECENT TRENDS IN BUSINESS MANAGEMENT Business Ethics, Corporate Social Responsibility, Corporate Governance, Disaster Management, Management of Change	12
	Total	48

Recommended Books:

1. Principles of Management - Koontz & O'Donnel
2. The Management Process - R S Davar
3. Essentials of Management - Koontz & O' Donnel Tralei McGraw Hill Publishing House
4. Business Administration - Mritunjoy Banerjee
5. Principles & Practice - T N Chhabra, Dhanapat Rai & Co.of Management.
6. Management – LM .Prasad.
7. Super Highway: Bill Gates Foundation
8. Makers of Modern India - NBT Publishers
9. Indian Business leaders

S.Y. B.Com.
Optional Paper
Subject Name -: Elements of Company Law.
Course Code -: 205

Objectives:

- 1) To impart students with the knowledge of fundamentals of Company Law.
- 2) To update the knowledge of provisions of the Companies Act of 2013.
- 3) To apprise the students of new concepts involving in company law regime.
- 4) To acquaint the students with the duties and responsibilities of Key Managerial Personnel.
- 5) To impart students the provisions and procedures under company law.

Term – I		
Sr. No.	Topic	Lectures
Unit 1	<p>Introduction to the New Act & Concept of Companies:</p> <p>1.1. Background and Salient Features of the Act of 2013, Overview of the changes introduced by the Act of 2013;</p> <p>1.2. Nature and types of Companies, Definitions and important features of a Company- Distinction between a company and a partnership - Lifting or Piercing the Corporate Veil</p> <p>1.3. Types of Companies based on various criteria including one man company, dormant company, sick and small company, associate company.</p> <p>1.4. Distinction between private and public company (Advantages, Disadvantages and privileges of both the companies) - Conversion of a private company into a public company - Conversion of a public company into a private company.</p>	13
Unit 2	<p>Formation and Incorporation of a Company:</p> <p>2.1. Stages in the Formation and Incorporation.</p> <p>2.1.1. Promotion: Meaning of the term ‘Promoter’ / Promoter Group - Legal Position of Promoters, Pre-incorporation contracts.</p> <p>2.1.2. Registration/ Incorporation of a company : - Procedure, Documents to be filed with ROC. 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>	8
Unit 3	<p>Documents relating to Incorporation and Raising of Capital:</p> <p>3.1 Memorandum of Association: Meaning and importance- Form and</p>	07

	<p>contents- Alteration of memorandum.</p> <p>3.2 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>3.3 Prospectus: Meaning and Definition- Contents- Abridged form of prospectus- Statutory requirements in relation to prospectus- Deemed prospectus- Shelf prospectus - Statement in lieu of prospectus- Mis-statement in a prospectus and Liabilities for Mis-statement.</p>	
Unit 4	<p>Capital of the Company</p> <p>4.1 Various Modes for Raising of Share Capital including private placement, public issue, rights issue, bonus shares.</p> <p>4.2 ESOS, Sweat Equity Shares, Buy-back of shares.</p> <p>4.3 Allotment of Shares: Meaning- - Statutory provisions for allotment, improper and irregular allotment- Consequences of irregular allotment.</p> <p>4.4 Calls On Shares: Meaning- Requisites of a valid call, Calls in advance</p> <p>4.5 Share Certificates: Meaning, Provisions regarding issue of share certificates - Duplicate Share Certificate.</p> <p>4.6 Share Capital – Meaning, Structure (Kinds) – Concept of Securities – Definition, Nature and Kinds of Shares.</p>	14
Unit 5	<p>Forfeiture, Surrender & Transfer of Shares</p> <p>5.1 Forfeiture and Surrender of Shares: Meaning of forfeiture of shares: - Conditions/Rules of valid forfeiture- Effect of forfeiture- Re-issue of forfeited shares- Annulment of forfeiture-</p> <p>5.2 Surrender of shares</p> <p>5.3 Transfer and transmission of shares - meaning and procedure distinction between transfer and transmission</p> <p>5.4 Nomination of shares</p>	6
	Term – II	
Sr. No.	TOPIC	Lectures
Unit 6	<p>E-Governance and E-Filing:</p> <p>6.1 Introduction- Meaning of E-Governance</p> <p>6.2 Advantages of E-Governance,</p> <p>6.3 Basic understanding of MCA Portal</p> <p>6.4 E-filing (Ss. 397 to 402), DIN-Directors Identification Number (Ss. 153-159)</p>	06
Unit 7	<p>Management of Company:</p> <p>7.1 Board of Directors: Definition, Powers, Restrictions, Prohibition on Board. (Ss. 179 to 183)</p> <p>7.2 Director: Meaning and Legal position of directors.</p> <p>7.3 Types of Directors – Types including Executive, Non-Executive, Independent, Additional, Alternate, Interested, Nominee Director, Related Party Transactions (Ss. 188)</p> <p>7.4 Appointment of Directors, Qualifications and Disqualifications.</p> <p>7.5 Powers, Duties, Liabilities of Directors, Remedies for Breach of</p>	10

	Duties. 7.6 Loans to Directors (S. 185), Remuneration of Directors	
Unit 8	Key Managerial Personnel (KMP) 8.1 Meaning, Definition and Appointments of Managing Director, Whole Time Director, Manager, Company Secretary Term of office/ Tenure of appointment, Remuneration – 8.2 Distinction between Managing Director, Manager and Whole Time Director - Role (Powers, Functions of above KMP) 8.3 Corporate Social Responsibility (CSR) [U/S 135] – Concept who is Accountable, CSR Committee, Activities under CSR, 8.4 Role of Board of Directors. 8.5 Prevention of Oppression and Mismanagement (Ss. 241 to 246)	10
Unit 9	Company Meetings: 9.1 Board Meeting – Meaning and Kinds 9.2 Conduct of Meetings - Formalities of valid meeting [Provisions regarding agenda, notice, quorum, proxies, voting, resolutions (procedure and kinds) minutes, filing of resolutions, Virtual Meeting] 9.3 Meeting of Share Holders General Body Meetings, Types of Meetings A. Annual General Meeting (AGM), Ss. 96 to 99 B. Extraordinary General Meeting (EOGM) – S. 100 9.4 Provisions regarding convening, constitution, conducting of General Meetings contained in Ss. 101 to 114	12
Unit 10	10.1 Revival and Re-habilitation of Sick Companies (S. 253-269) 10.2 Compromises, Arrangements and Amalgamation: Concept and Purposes of Compromises, Arrangements, Amalgamation, Reconstruction – Fine distinction between these terms.: 10.3 Winding –up: Meaning of winding-up, Dissolution of company, Conceptual understanding of winding-up by the Tribunal, Compulsory winding-up, Members’ voluntary winding-up, Creditors’ voluntary winding-up	10

Recommended Books
<ol style="list-style-type: none"> 1) Bharat’s – Companies Act, 2013 with comments, Edited by: Ravi Puliani, Advocate Mahesh Puliani, Bharat Law House Pvt. Ltd., New Delhi, 19th Edition, 2013. 2) Introduction to Company Law, Karn Gupta, Publication: LexisNexis, 2013, Gurgaon, Haryana, India. 3) The Companies Act, 2013. With notes to Legislative Clauses. 2014 Edition. Corporate Professionals – where excellence is Law, CCH – a Wolters Kluwer business. Wolters Kluwer (India) Pvt. Ltd., DLF – Cyber City, Gurgaon, Haryana (India) 4) Insights into the New Company Law – PrachiManekar LexisNexis, Gurgaon, Haryana, India, 2013. 5) Taxman’s, Company Law Ready Reckoner, V.S. Datey, Printed at – Tan Prints (India) Pvt. Ltd. Jhajjar,

Haryana, India., 13th September, 2013.

- 6) Analysis of Companies Act, 2013, Corporate Professionals – where excellence is Law., CCH – a Wolterskluwer business., Corporate Professionals India Pvt. Ltd., New Delhi, India., Published by – Wolters Kluwer (India) Pvt. Ltd., 2013.

S.Y. B.Com.

Business Administration Special Paper I

Subject Name -: Business Administration

Course Code -: 206 – A.

Objective:

1. To provide basic knowledge about various forms of business organizations.
2. To acquaint the students about business environment and its implications thereon.
3. To aware them with the recent trends in business.

UNIT NO	CHAPTER	PERIODS
	TERM-I	
UNIT-I	BUSINESS ADMINISTRATION CONCEPTS Business - Definition, Characteristics, scope & Objectives of business- Economic & Social perspectives . Commerce- Meaning, Concept. Trade & Aids to trade- Meaning & Definition of the Terms: Administration, Management and Organization. Functions of Administration	6
UNIT-II	FORMS OF BUSINESS ORGANIZATION Sole Proprietorship, Partnership Firm, Limited Liability Partnership, Joint Ventures, Joint Stock Company, Co-operative Society- features, Merits & Limitations. Non Profit joint Stock Company under section 25 of the Companies Act Suitability of a form of organization- Factors determining the suitability of form of Organisation	6
UNIT III	BUSINESS PROMOTION Business Unit- Promotion: Concept of promotion, stages in business promotion, Factors affecting location & Size, Present trends in location, size of business unit. Role of Govt in the promotion of SEZ	6
UNIT IV	BUSINESS ENVIRONMENT Meaning, Constituents of business environment- Economic, International, Social, Legal, Cultural, Educational, Political, Technological & Natural. Interaction of business & environmental forces. Social Responsibilities	6
	TERM-II	
UNIT- V	LEGAL ASPECTS Compliance of legal requirements in promoting business unit, Licensing, Registration, Filing returns & other documents. Important legal provisions governing promotion & establishment of unit.	6

UNIT-VI	PRODUCTIVITY Meaning, Importance & measurement of productivity. Factors affecting productivity, techniques, Measures to boost productivity, Role of National Productivity Council- Product Quality Control ISO-9000, 14000, Quality Circles	6
UNIT-VII	RECENT TRENDS IN BUSINESS MANAGEMENT Liberalisation, Privatization, Globalization -meaning, concept – implications & consequences, SEZ, BPO, KPO and LPO .Public Private Partnership .MKCL	6
UNIT-VIII	INDUSTRIAL SICKNESS Meaning, definition, symptoms, causes & Consequences of industrial sickness. Role of Government in prevention of industrial sickness. Role of BIFR.	6
	TOTAL	48

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
6. Industrial Administration & Management: J Batty McDonald
7. MKCL annual Report

S.Y. B.Com.
Banking & Finance Special Paper I
Subject Name -: Indian Banking System - I
Course Code -: 206 – B.

Objectives:

1. To create the awareness among the students of Indian banking system.
2. To enable students to understand the reforms and other developments in the Indian Banking
3. To provide students insight into the functions and role of Reserve Bank of India.

Term – I		
Sr. No	Topic	No. of Lectures
UNIT 1	Structure and Role of Indian Banking System: Structure of Indian Banking System Central bank - Commercial banks - Cooperative banks – Developmental 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
UNIT 2	Private sector banks: A) Private sector banks in India: Their progress and performance after Banking Sector Reforms B) Foreign banks in India: Their problems and prospects of Foreign Banks Regulation of Foreign banks in India	12
UNIT 3	Nationalized banks: Social control over banks, Nationalization of banks - Arguments for and against nationalization, Objectives of nationalization, Progress of nationalized banks pertaining to branch expansion, deposit mobilization, credit development and priority sector lending: Lead Bank Scheme,	12
UNIT 4	State Bank of India 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 Merger of SBI Subsidiaries.	12
	Total Period	48
Term II		
UNIT 5	Regional Rural Banks and National Bank for Agricultural and Rural	12

	<p>Development (NABARD) :</p> <p>A) 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, Consolidation of RRB`s</p> <p>B) National Bank for Agricultural and Rural Development (NABARD): Objectives, Functions and Performance</p>	
UNIT 6	<p>Cooperative Credit System :</p> <p>A) Principles of cooperation, Evolution of cooperative credit system. Meaning, objectives, organization, functions, progress and problems of:</p> <ol style="list-style-type: none"> 1. Primary Agricultural Cooperative Credit societies, 2. District Central Cooperative banks, 3. State Cooperative Banks <p>B) Urban Cooperative Credit Societies</p> <p>C) Urban Cooperative Banks</p>	12
UNIT 7	<p>Reserve Bank of India (RBI) :</p> <p>Evolution of the Reserve Bank of India, Organization and Management of the RBI</p> <p>A) Functions of the RBI:</p> <p>Issue and Management of currency Banker to the government Bankers' bank: lender of the last resort, central clearance Supervision of banking system, controller of credit-Quantitative and Quantitative methods of credit control, Custodian of foreign exchange reserves Collections and furnishing of credit information Agricultural finance, Export finance, Industrial finance</p> <p>B) Changing role of RBI: Promotional role, Development role & Super regulation work.</p>	12
UNIT 8	<p>Banking Sector Reforms:</p> <p>Rationale and objectives of reforms, Problems of nationalized banks</p> <p>A) Recommendations of the Narasimham Committee (I)</p> <p>Reforms of the committee pertaining to-</p> <p>Deregulation of interest rate, CRR (Cash Reserve Ratio), SLR (Statutory Liquidity Ratio), CD Ratio- Credit Deposit Ratio Interest rate structure, Directed credit programme, Income recognition, Asset classification, Capital adequacy norms, Provisioning, Redefining of the NPAs Management of Non Performing Assets (NPAs), Debt Recovery Tribunals,</p> <p>B) Recommendations of the Narasimham Committee (II)</p> <p>Consolidation of banking system, Directed credit programme, Revision in the Capital adequacy</p> <p>C) Financial Inclusion: Role of Micro Finance – Development of Self Help</p>	12

	Groups	
		Total Period
		48

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. Indian Banking System (भारतीय बँक व्यवसाय प्रणाली) - Prin. Dr. B. R. Sangle
9. Indian Banking System (भारतीय बँक व्यवसाय प्रणाली) - Prin. Dr. B. R. Sangle,
Dr. Murtadak, Dr.M. U. Mulani, Dr. T. N. Salve
10. Annual Reports of Banks
11. Indian banking system - Dr. Rita Swami
12. Indian Banking System - Dr. B.R. Sangle, Dr. G.T. Sangle, Dr. Kayande Patil and
Prof. N.C. Pawar
13. Indian Banking System - Prof. S.V. Joshi, Dr. C.P. Rodrigues and Prof. Azhar Khan

S.Y. B.Com.
Business Laws & Practices Special Paper I
Subject Name -: Business Laws & Practices.
Course Code -: 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 and other insurance.

Sr. No.	Topic	No. of Lectures
Term – I		
Unit - 1	The Maharashtra Agricultural Produce Marketing (Regulation) Act, 1963 –	12
	Background, Meaning, Definition –	
	Agricultural Produce, Agriculturist, Broker, Buyer, bye-laws, Commission Agent, Director, Coolee, Local Authority, Market Area, Market Committee, Processor, Secretary, Retail sales, State Marketing Board. Agriculture Produce, Marketing (Clause 6 to 10). State Agricultural Produce Marketing Board (Clause 39 A to 39 O) Amalgamation of division of market committees office and servants of market committee.	
Unit - 2	The Law of Insurance -	12
	Introduction, Meaning & Characteristics of Insurance, Importance of Insurance, Basic Principles of General Insurance, Contract of Insurance, Type of Insurance. Basic Terms – Insured, Insurer, Premium, Policy subject matter of Insurance, Claim, Proposal. Insurance Interest. Double Insurance and Reinsurance.	
Unit - 3	Life Insurance -	12
	Meaning, Definition of Life Insurance, Features of Life Insurance, Importance of life Insurance. Basic Principles of Life Insurance. Advantages of Life Insurance, Type of Life Insurance Policy, Procedure of Life Insurance Policy. Settlement of Claims of Life Insurance of Policy, Nomination of Policy. LIC- Object, Constitution & Functions, Challenges before LIC, Social Responsibility of LIC.	
Unit - 4	Fire Insurance -	12
	Meaning of Fire Insurance, Definition of Fire Insurance, Types of Fire Insurance Policies, Basic Principles in Fire Insurance Policies, Settlement of Claims of Fire Insurance, Difference between Life Insurance & Fire Insurance, Private Insurance Companies in India, Social Corporate Responsibilities of Private Insurance Companies.	

Term - II		
Sr. No.	Topic	No. of Lectures
Unit - 5	Marine Insurance & Other Insurance – Meaning, Definitions, Type of Marine Insurance Policies, Terms in Marine Insurance Policy. Difference between Fire Insurance & Marine Insurance, Difference between Life Insurance & Marine Insurance. Contract of Fire Insurance, Motor Insurance Policy. Theft & Burglary Insurance Personal Accident Insurance, Rural Insurance in India.	12
Unit - 6	Maharashtra Co-operative Societies Act, 1960 Definition and Features of a Co-operative Society. Types of Co-operative Societies. Restriction on the society - Registration, Cancellation of Registration and De-registration of a Society. Bye Laws and Amendments of bye-laws.	12
Unit - 7	The Industrial Dispute Act, 1947 (Section 1 to 7, 22 to 29) Introduction and Definitions, Machinery for Settlement of Disputes, Strikes, Lockout, Layoff, Retrenchment, Closure and Re-starting of Undertaking.	12
Unit - 8	Partnership Act, 1952 <ul style="list-style-type: none"> • Meaning of Partnership, Features of Partnership • Registration & Formation of Partnership. • Kinds of Partners. • Rights, Duties and Liabilities of a Partner. • Reconstitution of Partnership Firm. • Incoming Partners. • Outing Partners. • Dissolution of a Partnership Firm. 	12

Recommended Books		
References –		
1. Labour and Industrial Laws	-	M.N. Misra central Publicaions, Allahabad
2. Business Laws	-	Kuchhal M.C.
3. Industrial Law	-	P.L. Malir
4. Business Law	-	Avtar Sing
5. Mercantile Law	-	P.L. Ma...
6. Business Law	-	S.D. Geet and M.S. Patil

S.Y. B.Com.
Co-operation and Rural Development Special Paper I
Subject Name -: Co-operation and Rural Development.
Course Code -: 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 acquaint students with the role of Social reformers in rural development .
5. To understand the role of “Panchayat Raj “ in rural development.
6. To make the students aware about Globalization and its effects on rural development

Sr. No.	Topic	No- of Lectures
Unit 1	Co-operative Legislation in India 1.1 History of Co-operative Legislation 1.2 Co-operative Societies Act-1904, Objectives and Features 1.3 Co-operative Societies Act-1912, Objectives and Features 1.4 Bombay Provisional Co-operative Societies Act 1925, Main Provisions 1.5 Benefits of Co-operative Legislations	12
Unit 2	Multi-state Co-operative Societies Act 2.1 History, need and objectives 2.2 Registration of Societies 2.3 Bye- laws of Co-operative societies 2.4 Management of Co-operative Societies 2.5 Role of Central Registrar	12
Unit 3	Maharashtra State Co-operative Societies Act 1960 3.1 Maharashtra Co-operative Societies Act 1960 amended up to August 2013 –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 Societies f) Audit of Co-operative Societies g) Role of Registrar for Co-operative Societies o f Maharashtra State	12
Unit 4	Functions, Progress and Problems of Co-operatives 4.1 Agriculture Credit through Co-operatives a) Primary Agriculture Credit Societies(PACS)	12

	b) District Central Co-operative Banks c) State Co-operative Bank 4.2 Co-operative Sugar Factories 4.3 Dairy Co-operatives 4.4 Non Agricultural Credit Co-operatives 4.5 Urban Co-operative Banks 4.6 Housing Co-operative Societies 4.7 Consumer Co-operatives	
Term – II		
Unit 5	Rural Development 5.1 Definition, Meaning, Scope and Objectives 5.2 Significance of Rural Development 5.3 Role of Co-operative movement in Rural Development of Maharashtra 5.4 Approaches of Rural Development a) Individual Approaches b) Group Approaches c) Mass Approach	12
Unit 6	Role of Social Reformers in Rural Development . (Thought & Work) 6.1 Mahatma Jotiba Phule 6.2 Chhatrapati Shahu Maharaj 6.3 Mahatma Gandhi. 6.4 Dr. Babasaheb Ambedkar. 6.5 Karmaveer Bhaurao Patil 6.6 Dr. Dhananjayrao Gadgil. 6.7 Dr. Panjabrao Deshmukh	12
Unit 7	Rural Development and Panchayat Raj System 7.1 Concept and Structure of Panchayat Raj 7.2 Importance of Panchayat Raj System 7.3 Important Provisions of Panchayat Raj Act 7.4 Effects of Panchayat Raj System on Rural Development 7.5 Limitations of Panchayat Raj	12
Unit 8	a) Rural Development through Peoples Participation 8.1 Concept of Peoples Participation 8.2 Importance of Peoples Participation 8.3 Mahatma Gandhi National Rural Employment Guarantee Scheme 8.4 Development Strategy of Model Villages	06
	b) Globalization and Rural Development 8.5 Concept of Globalization 8.6 Merits and Demerits of Globalization 8.7 Opportunities of Globalization for Rural Development 8.8 Effects of Globalization on Rural Development	06

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) Vasant Desai – Fundamentals of Rural Development.
- 5) V.M.Dandekar and Rath – Poverty in India.

University of Pune, S.Y. B.Com.

- 6) Dr. P.R.Dubhashi – Rural Development and Administration in India.
- 7) V.Reddy – Rural Development in India.
- 8) S.K. Gopal – Co-operative Farming in India.
- 9) B. Mukharji – Community Development.
- 10) I.C.A State and C-operative Movement.

S.Y. B.Com.
Cost and Works Accounting Special Paper I
Subject Name -: Cost and Works Accounting.
Course Code -: 206 – E.

Objectives:

To Impart The Knowledge Of:

1. Basic Cost concepts.
2. Elements of cost.
3. Ascertainment of Material and Labour Cost.

SR. NO.	TOPIC	LECTURES
Unit 1	Basics Of Cost Accounting	
1.1	Concept of Cost, Costing, Cost Accounting and Cost	16
1.2	Accountancy.	
1.3	Limitations of Financial Accounting.	
1.4	Origin of Costing.	
1.5	Objectives of Costing.	
1.6	Advantages & Limitations of Costing.	
1.7	Difference Between Financial Accounting and Cost Accounting. Cost Units and Cost Center.	
Unit 2	Elements Of Cost	
2.1	Material, Labour and other Expenses.	16
2.2	Classification of Costs.	
2.3	Preparation of Cost Sheet, Quotation, Tenders.	
Unit 3	Material Control	
3.1	Need and Essentials of Material Control.	16
3.2	Functions of Purchase Department.	
3.3	Purchase Procedure.	
3.4	Purchase Documentation.	
3.5	Stock Levels.	
3.6	Economic Order Quantity. (EOQ)	

Term – II

SR.NO.	TOPIC	LECTURES
Unit 4	Material Accounting	
4.1	Stores Location and Layout.	12
4.2	Types of Stores Organization.	
4.3	Classification and Codification of Material.	
4.4	Stores and Material Records –	

4.5	Bin Card, & Store Ledger etc. <u>Issue of Material and Pricing Methods of Issue of Material:-</u> (a) FIFO. (b) LIFO. (c) Simple Average Methods. (d) Weighted Average Methods.	
4.6	Stock valuation, Use of computer in store Accounting.	
Unit 5	Inventory Control	
5.1	Stock Taking, Periodic and Perpetual Method.	08
5.2	ABC Analysis.	
5.3	Inventory Ratios.	
Unit 6	Labour Cost, Remuneration And Incentives	
6.1	Records & Methods Of Time Keeping and Time Booking Study of New Methods.	
6.2	<u>Methods Of Remuneration-</u> ❖ Time Rate System, ❖ Piece Rate system, ❖ Taylor's Differential Piece rate System.	
6.3	<u>Incentive Plan-</u> Halsay Premium Plan,	
6.4	❖ Rowan Premium Plan. ❖ Group Bonus Schemes.	08
Unit 7	Other Aspects Of Labour	
7.1	Labour Turnover.	
7.2	Job Analysis & Job Evaluation Key.	
7.3	Merit Rating.	10
Unit 8	Direct Cost	
8.1	Concept and Illustrations.	02
		Total 48

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.

❖ **Recommended Books :**

1. S.P. Lyengar - Cost Accounting Principles and Practice, Sultan Chand, & Sons Accounting Taxman's, New Delhi.
2. M.N. Arora - Cost Accounting Principles and Practice Vikas Publishing House Pvt.Ltd. New Delhi.

3. S.N. Maheshwari and S.N.Mittal- Cost Accounting, Theory and Problems, Mahavir book Depot, New Delhi.
4. B.L. Lall and G.L. Sharma - Theory and Techniques of CostAccounting. Himalaya Publishing House, New Delhi.
5. V.K. Saxena and Vashista - Cost Accounting – Text book. Sultan Chand and Sons – New Delhi
6. V.K. Saxena and Vashista - Cost Audit and Management Audit.Sultan Chand and Sons – New Delhi
7. Jain and Narang - Cost Accounting Principles and Practice. Kalyani Publishers
8. N.K. Prasad - Principles and Practice of Cost Accounting Book Syndicate Pvt. Ltd.,Calcutta.
9. N.K. Prasad - Advanced Cost Accounting Syndicae Pvt Ltd., Calcutta.
10. R.K. Motwani - Practical Costing. Pointer Publisher,Jaipur
11. R.S.N. Pillai and V. Bhagavati - Cost Accounting.
12. Hornefgrain and Datar - Cost Accounting and Managerial Emphasis.
13. Cost Accounting - Bhatta HSM, Himalaya Publication
14. Cost Accounting - Prabhu Dev, Himalaya Publication
15. Advanced Cost Accounting - Made Gowda, Himalaya Publication

Journals -

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

Website - icwaijournal@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

S.Y. B.Com.
Business Statistics Special Paper I
Subject Name -: Business Statistics.
Course Code -: 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.

Sr. No.	Topic	No. of Lectures
Unit 1	Theory of Attributes (up to order three only): Introduction Classification, Notation, dichotomy, types of classes, Order of a class, dot operator to find relation between class frequency (up to order three, Fundamental set of class frequencies, Consistency up to three attributes, Independent and Association of two attributes, Yule's Coefficient of association, example and problems.	14
Unit 2	Multiple Regression, Multiple and Partial Correlation: Introduction, Multiple Regression, Statement of equation of plane of regression of X_1 on X_2 and X_3 . Standard Error of Estimate, Partial and Multiple Correlation, Advantages and limitations of multiple Correlation Analysis. example and problems	16
Unit 3	Vital Statistics : Introduction, Methods of collecting vital Statistics, Mortality rates : CDR, ASDR, STDR (direct method), Fertility rates: CBR, ASFR, TFR, GFR Population Growth rate: GRR and NRR, example and problems	10
Unit 4	Life Tables: Introduction, Construction of life table, functions ($l_x, L_x, p_x, q_x, e_x, T_x$) and their interpretation, Expectation of life, example and problems.	08
Term 2		

Unit 5	Time Series: Introduction, Definition, Components of Time Series, The Trend, Seasonal variation , Cyclical variation, Irregular variation, Methods of estimating Trends, Moving averages (with periods 3,4,5), Fitting of trend line and second degree curve, Exponential smoothing, Example and problems	14
Unit 6	Simplex Method: Definition of Linear programming problem , Canonical and standard form duality relation between primal and dual, example and problems on simplex method two iterations only, meaning of unbounded solution, basic feasible solution, alternate solution, degenerate solution	14
Unit 7	Transportation Problem (T.P.) / optimization (only minimization): Introduction, balanced and unbalanced TP, Initial Basic Feasible Solution IBFS using NWCR, MMM, VAM, Optimal solution using MODI method. Example and problems.	14
Unit 8	Assignment Problem (A.P): Introduction, concept minimization and maximization, Hungarian method example and problems	06

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

S.Y. B.Com.
Business Entrepreneurship Special Paper I
Subject Name -: Business Entrepreneurship.
Course Code -: 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
<u>UNIT1</u>	<u>Entrepreneur & Entrepreneurship</u> Definition, meaning - functions of an entrepreneur - Need & importance of Entrepreneurship - Problem of unemployment - importance of wealth creation - Enterprise v/s Entrepreneurship - Self-employment v/s Entrepreneurship - Entrepreneurial Competencies - Behavioral pattern of an Entrepreneur - Entrepreneurial Motives - David C. McClelland's Theory of Need for Achievement & Kakinada Experiment	12
<u>UNIT2</u>	<u>Study of Biographies of Entrepreneurs (Co-operatives sector)</u> 1. Dr. Vitthalrao Vikhe Patil, Pravranagar 2. Karamveer Bhaurao Patil 3. Shree. Bhausahab Hire 4. Shree Ratnappa Kumbhar 5. Shree Dhanjajrao Gadgil	12
<u>UNIT3</u>	<u>Creativity & Innovation</u> Creativity – meaning - Creativity Process - Techniques & tools of creativity Innovation: Meaning - Sources of innovation – Peter Drucker's Principles of innovation - Do's & Don'ts of innovation	12
<u>UNIT4</u>	<u>Business Ethics & Social Responsibility of Business</u> 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

Term – II		
Sr. No.	Topic	No. of Lectures
<u>UNIT1</u>	Group Entrepreneurship	12

	Concept - meaning & significance - Individual Entrepreneurship v/s Group Entrepreneurship - Advantages & disadvantages of Group Entrepreneurship Self-Help group - Definition - meaning & Evolution - Nature - scope of – SHG - Administration functions & operation SHG's - Do's & Don'ts with suitable illustration of Self-Help group	
<u>UNIT2</u>	Various Entrepreneurial opportunities - 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 & manufacturing industries.	12
<u>UNIT3</u>	Franchising – Definition - meaning & Types - Advantages to the franchisee & franchisor - Franchisee Relationship Steps in starting franchisee - Cautions in franchising - Business process outsourcing	12
<u>UNIT4</u>	Challenges in Entrepreneurship Development Challenges-Social, Cultural, Educational, political, economical, International situation, Cross Cultural aspects Measures & Challenges of globalization & entrepreneurship development in India	12

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,acrtpune@gmail.com

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

Practical's : At least 4 practical's should be completed during the academic year.

1. Interview with entrepreneur.
2. Case study of each entrepreneurs mentioned in syllabus (5).
3. Social Responsibility of business.

University of Pune, S.Y. B.Com.

4. Visit to industry.
5. Social audit.
6. Business Ethics.
7. S H G
8. Group entrepreneurship.
9. Franchising.
10. Information about service industry.

S.Y. B.Com.
Marketing Management Special Paper I
Subject Name -: Marketing Management.
Course Code -: 206 – H.

Objectives:-

- To orient the students recent trends in marketing management
- To create awareness about marketing of eco friendly products in the society through students
- To inculcate knowledge of various aspects of marketing management through practical approach
- To acquaint the students with the use of E-Commerce in competitive environment
- To help the students understand the influences of marketing management on consumer behavior

FIRST TERM

Unit No.	Unit Details	Lectures
1.	Elements of Marketing Management: Meaning, Nature and Scope of Marketing Management - Components of Marketing Management - Marketing Management Philosophy - Marketing Characteristics in Indian context - Marketing Management process - Marketing Planning.	16
2.	Current Marketing Environment in India : A) with special reference to Liberalization, Globalization and Privatization- economic environment- demographic- technological - natural - political - socio cultural. B) Change in market practices- global marketing- case studies	10
3.	Marketing Communications – Meaning, Definition and objectives - Marketing Communication Mix- Traditional Media-New Age Media-Marketing Communication through product cues – Different forms of appeal for communication.	12
4.	Services Marketing :- Unique features of Services - classification of services – Growth of Services: The global and the Indian scene- new generation services – tasks involved in services marketing.	10

SECOND TERM

Unit No.	Unit Details	Lectures
5.	E- Marketing:- Meaning, Definition and utility of e-marketing. Advantages, limitations and challenges before e – marketing. Online and Offline marketing, Present status of e-marketing in India, Scope for e -marketing in Indian scenario – online marketing	14

	strategies	
6.	Rural Marketing:- Introduction – basic features – contemporary rural marketing environment-problems, challenges and marketing strategies – present status of rural marketing in India.	12
7.	Green Marketing:- Meaning, Definition and Importance - Role of Marketing Manager in Green Marketing- Marketing mix of green marketing – principles of success of green products – case studies.	12
8.	Consumer Behavior and Buying decision process: Definition- consumer behavior and marketing – factors influencing consumer behavior and buying decision- various buying motives – stages involved in buying decision	10

Suggested references Books

1. Marketing Management – Philip Kotler
2. Marketing Management – Rajan Saxena (Latest Edition)
3. Marketing Management, Indian context – global prespective -Ramaswami Namakumari
4. Marketing Management – Pankaj Madan & Hemraj Verma Amit Mittal
5. Marketing Management (Text and Cases) - Rajagopal
6. Marketing Concepts and Cases – Michael J. Etzel, Bruce J. Walkar, Willam J. Stanton, Ajay Pandit
7. Introduction to e- Commerce- Nidhi Dhawan
8. Electronic Commerce –Bharat Bhaskar
9. Retailing and E-tailing - S.L.Gupta, Mittal & Nayyar
10. E- Commerce: Fundamentals and Applications- Henry Chan, Lee
11. Marketing in the new global order: challenges and opportunities –Tapan Panda and Navin Donthu

S.Y. B.Com.
Special Paper I
Subject Name -: Agricultural and Industrial Economics.
Course Code -: 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
Unit-1	<u>Basic Concept of Agricultural Economics</u> 1.1 Definition , Nature and scope of Agricultural Economics 1.2 Importance of Agriculture in Indian Economy	08
Unit-2	<u>Role of Agriculture</u> 2.1 Role of Agriculture in Economic Development 2.2 Peculiarities of Agriculture as Sector of Economy. 2.3 Nature of risk and uncertainly in Agriculture. 2.4 Measures to control risk and uncertainly	10
Unit-3	<u>Organization of Agricultural Production</u> 3.1 Concept of forming firm 3.2 Farm Management inputs and outputs 3.3 Size of the farm small versus large.	10
Unit-4	<u>Demand for Agricultural Product</u> 4.1 Nature of demand for agricultural product 4.2 Different purposes of demand 4.3 Factor affecting demand for agricultural product 4.4 Pattern and trend of demand main agricultural product	10
Unit-5	<u>Supply of Agricultural Product</u> 5.1 Nature of supply of agricultural product 5.2 Factors affecting supply (Technology, Fertilizers, Irrigation etc.) 5.3 Supply during short and long period.	10

<u>Term-II</u>		
Unit-6	<u>Introduction of Industrial Economics</u> 6.1 Definition , meaning, nature, scope and importance of Industrial Economics. 6.2 Scope and significance of Industrial Economics 6.3 The concept of plant, firm and industry.	8
Unit-7	<u>Organization of Industrial Production</u> 7.1 Traditional and modern approach to the theory of firm 7.3 Optimum size of firm 7.3 Factors affecting optimum size of firm	10
Unit-8	<u>Location of Industry</u> 8.1 Theories of location of industries-Weber and Sergeant Florence 8.2 Factors affecting location of industries	10
Unit-9	<u>Diversification and combination</u> 9.1 Meaning of diversification of Industry 9.2 Types of diversification of firm 9.3 Industrial Integration 9.4 Combination of Industries 9.5 Industrial Monopoly – Causes and affects 9.6 Survival of small firm in modern economy	10
Unit-10	<u>Industrial Productivity and Efficiency</u> 10.1 Industrial productivity – meaning 10.2 Factors affecting industrial productivity 10.3 Industrial efficacy – Economic and Non-Economic aspect	10

Recommended Books :

1. Agricultural Economics and Indian Agriculture: Dr. S.S. Chinna – Kalyani Publishes – Ludhiana – New Delhi.
2. Agricultural Problems in India – C.B.Mammoria 1976.
3. Hey D.A. and D.J.Morris – Industrial Economics and Organization: Theory and 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.

S.Y. B.Com.
Special Paper I
Subject Name -: Defense Budgeting, Finance & Management.
Course Code -: 206 – J.

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

Term – I		
Sr. No.	Topic	No. of Lectures
UNIT 1	Defence as an Economic Problem a) Silent Features of India Economy b) Relationship between defence and Economy c) Defence as an Economic Problem – Meaning and Importance	12
UNIT 2	Peace Time Economy a) Aims and Objectives b) Merits and Demerits c) Pre-war preparation d) Mobilization of resource for defence	12
UNIT 3	War–time Economy a) Aims and Objectives b) Merits and Demerits c) Techniques of controlling inflation and rationing Methods of war finance	12
UNIT 4	Defence production in India 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

UNIT 5	Defence planning in India 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	12
UNIT 6	Defence Expenditure a) Productivity or Non-Productivity b) More or Less Analysis c) Causes of Increasing Defence Expenditure d) Impact of Decreased Expenditure on Armed Forces	24
UNIT 7	Factors determining the size of Defence Expenditure a) External and Internal Security Threat Perception b) Political Ideology c) Leadership d) National Power/Capability etc.	12
UNIT 8	Analysis of India's Defence Expenditure a) Phase I – 1947-1962 b) Phase II – 1962-1971 c) Phase III – 1971-1990 d) Phase IV – 1990 to present day	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)

S.Y. B.Com.
Special Paper I
Subject Name -: Insurance Transport and Clearance
Course Code -: 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.
- 3) To aware about the Role and importance of insurance and tourism business

Term-1		
Sr. No.	Topic	No. of Lecturers
Topic -1	Basic principles of insurance, Working of Life Insurance business, Organizational structure of Life Insurance business, Life Insurance scenario in India.	10
Topic-2	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 and responsibilities of insurer.	10
Topic-3	Principles of General Insurance, Comparison between General and Life Insurance. Study and scope of General Insurance in India. Introduction to the marketing of General Insurance business in India. Insurance contribution to Gross Domestic Product (GDP).	10
Topic-4	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, insurance claims.	10
Topic-5	Regulations of insurance business in India, Insurance Regulatory Development Authority (IRDA) Economical Growth and Employment Development in Insurance Sector. Opportunities and challenges before Indian Insurance business, Career in insurance business.	08
Term-II		

Sr. No.	Topic	No. of Lecturers
Topic -1	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, Govt. policies for Tourism Development.	10
Topic-2	Forms of Tourism- Religious, ethnical, geographical, educational, health, sports, heritage, historical, hill region and coastal region. Potential areas for tourism development- Health, Agro & Sport tourism.	10
Topic-3	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. Carrier in tourism industry.	10
Topic-4	Tourism Accommodation- significance and types of accommodation - Hotels holiday homes, resorts, cottages, tent houses, dharamshalas. Hotel meal plans, rates, rooms category, locations and reservations. Current trends in Tourism industry.	10
Topic-5	Impact of tourism on -Economy- environment, social and cultural aspects of the society. Current scenario of Tourism in India. Opportunities and challenges before Indian Tourism.	08

Recommended books and reports

1. Insurance- Principles and Practices- M.N. Mishra, Dr. S.B. Mishra (S. Chand)
 2. Insurance- Principles and Practices- Vinayakan, N.M. Radhaswamy & V. Vasudevan.
 3. Life Insurance in India- G.R. Desai
 4. Insurance Theory and Practice-Nalini Prava Tripathy, Prabir Pal (PHI Publication)
 5. General Insurance- Principles and Practice- by P. Mitra, Academic Publication
 6. Life Insurance in India- by Suryapal Singh, Sahitya Bhavan Publication
 7. IRDA -Annual Reports & Journal.
 8. LIC council reports.
 9. Annual Reports of LIC of India.
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1. Tourism Promotion and Development- G.S. Batra & R.C. Agarwal
 2. Tourism Industry in India- Dr. M. Selvam.
 3. Tourism Development in India- A Satish Babu
 4. Geography of Transport in India- Dr. B.C. Vaidya, Concept Publication, New Delhi.
 5. Tourism Development in India- By S.J. Srivastava.

S.Y. B.Com.
Computer Programming and Application Special Paper I
Subject Name -: Computer Programming and Application.
Course Code -: 206 – L.
(First Term) (VB Script)

Objective:

- To learn to use VBScript, transform Web pages from static text and images into functional, interactive, and dynamic e-commerce tools.
- To embed VBScript code in an HTML document.
- To use VBScript operators; write code that makes decisions based on existing conditions, using control structures and loops.
- To enable communication with a Web page visitor using Message and Input boxes.
- To use the DOM to control the layout of HTML pages, add effects, and get information from users.

Sr. No.	Topic Name	No. of Lectures
<u>Unit 1</u>	<u>Introduction To VBScript</u> 1.1 VBScript and the Web 1.1.1 VBScript's Popularity 1.1.2 VBScript Defined 1.1.3 Platform or Host Dependence 1.1.4 Scripting Languages 1.2 VBScript Basics 1.2.1 Embedding VBScript in HTML 1.2.2 VBScript to Display Information 1.2.3 Hiding VBScript from Older Browsers 1.2.4 Code Documentation and Formatting	06
<u>Unit 2</u>	<u>Variables ,Arrays, and VBScript Operators</u> 2.1 Variables, Subtypes, and Constants 2.1.1 Variables Defined, Declared 2.1.2 Variants and Subtypes 2.1.3 Assigning Values to Variables 2.1.4 Determining Variant Subtype 2.1.5 Data Subtype Conversion 2.1.6 Numeric and Literal Constants 2.2 Arrays 2.2.1 Groups of Similar Variables 2.2.2 One-Dimensional Arrays 2.2.3 Multi-Dimensional Arrays	14

	2.3 VBScript Operators 2.3.1 VBScript Operators 2.3.2 Arithmetic Operator Precedence 2.3.3 Comparison Operators 2.3.4 Logic Operators 2.3.5 String Concatenation 2.4 Program Control and Structure 2.4.1 Control Statements 2.4.2 Four Control Structures 2.4.3 Using Loops	
<u>Unit 3</u>	<u>VBScript Procedures and Control Structures</u> 3.1 VBScript Procedures 3.1.1 Procedures 3.1.2 Subroutine Procedures 3.1.3 Scope of Variables 3.1.4 Function Procedures 3.1.5 Randomize and RND 3.2 Strings and Numbers 3.2.1 Strings 3.2.2 Formatting Numbers 3.3 Message and Input Boxes 3.3.1 Message Box 3.3.2 Input Boxes 3.4 Dates and Times 3.4.1 Dates and Times 3.4.2 Splitting Up Dates and Times 3.4.3 Page Updates	10
<u>Unit 4</u>	<u>Handling Documents and Events</u> 4.1 The Document Object Model 4.1.1 What Does VBScript Manipulate? 4.1.2 History and Background of the DOM 4.1.3 Properties, Methods, Events and Collections 4.1.4 Internet Explorer 5.x DOM 4.2 Event Handlers 4.2.1 Top-Down vs. Event-Driven Programming 4.2.2 Mouse Events 4.2.3 Keyboard Events 4.2.4 Validation and Error Handling	10
<u>Unit 5</u>	<u>Working With Database</u> 5.1 Basic Database Connectivity (MS Access or MySQL) 5.1.1 Introduction to Basic Queries with Select, Insert, Update, Delete commands 5.1.2 Send and Retrieve Data through Forms	08

Books:

- VBScript Programmer's Reference-Third Edition by Adrian Kingsley-Hughes, Kathie Kingsley-Hughes and Daniel Read
ISBN-13 9788126514915, WROX-Wiley

- Microsoft VBScript: Step by Step Paperback by Bargain Price
- VBScript in a Nutshell, 2nd Edition, Paul Lomax, Matt Childs, Ron Petrusha, ISBN-13: 978-0596004880, Publication- O'Reilly Media

(Second Term) (RDBMS)

Objective:

You will learn how to create and access data using Structured Query Language (SQL), the programming language used by most relational database management systems.

<u>Sr. No.</u>	<u>Topic Name</u>	<u>No. of Lectures</u>
<u>Unit 1</u>	<u>Structured Query Language – I</u> 1.1 Introduction 1.2 What is RDBMS? 1.3 Introduction to SQL 1.4 SQL Language Elements 1.5 Classification of SQL commands 1.7 Creating and Managing Tables 1.8 Applying Constraints	10
<u>Unit 2</u>	<u>Structured Query Language – II</u> 2.1 Introduction 2.2 Basic Data Retrieval 2.2.1 Column Aliases 2.2.2 Duplicate Rows 2.3 Restricting and Sorting Data 2.4 Dual Table 2.5 Single Row Functions 2.5.1 Numeric Functions 2.5.2 Character Functions 2.5.3 Date Time Functions 2.5.4 Conversion Functions 2.6 Joins	10
<u>Unit 3</u>	<u>Advanced Queries And Database Objects</u> 3.1 Introduction 3.2 Aggregate Functions 3.3 Group by Having Clause 3.3.1 Comparing Having clause and where clause 3.4 Creating Other Database Objects 3.4.1 Views 3.4.2 Indexes 3.4.3 Sequences 3.4.4 Synonyms 3.5 Sub queries	10

	3.5.1 Sub query in DDL and DML commands	
<u>Unit 4</u>	<u>Security Privileges, SET Operators & Datetime Functions</u> 4.1 Introduction 4.2 Enhancements to GROUP BY function 4.2.1 ROLLUP Operator 4.2.2 CUBE Operator 4.2.3 GROUPING Function 4.3 SET OPERATORS 4.3.1 INTERSECT Operator 4.3.2 UNION Operator 4.3.3 UNION ALL Operator 4.3.4 MINUS Operator 4.4 DATETIME FUNCTIONS 4.4.1 Parsing Date and Time 4.5 Controlling User Access 4.5.1 System privileges 4.5.2 Object Privileges 4.5.3 What a user can grant? 4.5.4 GRANT/REVOKE PRIVILEGES	10
<u>Unit 5</u>	<u>Advanced Subqueries</u> 5.1 Introduction 5.2 Multiple Column Subqueries 5.2.1 Coding Subqueries in the FROM clause 5.3 Scalar Subqueries 5.4 Correlated Subquery 5.5 WITH clause 5.5.1 Functions of the WITH clause 5.6 Hierarchical Queries	08

Books:

- SQL: THE COMPLETE REFERENCE 3rd Edition Author: James Groff, Paul Weinberg, Andy Oppel
Tata Mc-graw Hill Publishing Co.ltd.-New Delhi ISBN : 9781259003882
- SQL, PL/SQL: The Programming Language Of Oracle (With CD-ROM) 4th Revised Edition Author: Ivan Bayross BPB PUBLICATIONS
ISBN-13 9788176569644
- Oracle Database 11G: The Complete Refere 1st Edition Author: KEVIN LONEY , Tata Mcgraw Hill Education Private Limited
ISBN-13 9780070140790
- MySQL, The Complete Reference By Vikram Vaswani, ISBN 0-07-222477-0, Tata McGraw Hill

- The Complete Reference in Microsoft Access 2007, Andersen, ISBN13: 9780070222854
- Learning MySQL by O'reilly, Seyed M.M Tahaghogi, Hugh E. Williams, Oreilly Media