

Tilak Maharashtra Vidyapeeth, Pune
B.Com. Regular/External Programme
Semester Pattern (CBCS) Syllabus – 2019-20
F.Y. B.Com. I Semester

Credit Score:

1) Core / Compulsory Subjects 4 credits per subject

Compulsory Subjects:-

- 1. Functional English**
- 2. Business Economics (Micro)**
- 3. Financial Accounting**
- 4. Marketing**
- 5. Computational Skill**

BCOM19/101 - Financial Accounting (4 credits)

Objectives:-

1. To know the basic concepts of Accounts.
2. To enable students to have command on Advanced Accounting Methods in business.
3. To know the details about Partnership Accounting.
4. To get the students acquainted with accounting treatments of Non – trading organizations.
5. To acquaint the students with the methods of preparation of final accounts.
6. To meet the growing requirements of the students of accountancy.

Chapter 1 :- Introduction

UNIT -1 - Fundamentals of Accounting

- 1.1 Introduction to Accounting -
Classifications of Accounts
Accounting Principles, Conventions and Concepts
Double entry system
Rules of debit s and credit
Accounting Equation
- 1.2 Recording of Transactions – Journal, Ledger, Trial Balance
- 1.3 Final accounts of Non-Corporate entities -Capital and Revenue items,
Principles of preparing Trading and Profit and Loss
Account, Balance sheet

- 1.4 Meaning, definitions, Scope and need of Accounting (rules of Accounts)
- 1.5 Branches of development of accounting.
- 1.6 Introduction of accounting standards

Chapter 2 :- Piecemeal Distribution of partnership firm.

- 2.1 Surplus capital method.
- 2.2 Maximum loss method.

Chapter 3: - Depreciation

- 3.1 Meaning, need.
- 3.2 Methods: - (annuity & sinking fund)
 1. Journal Entry.
 2. Ledger.

Chapter 4 :- Farm Accounting.

- 4.1 Introduction.
- 4.2 Books of Accounts to be maintained for farm accounting.
- 4.3 Preparation of Revenue Accounts & finding out profit or loss on various sections. Crop Accounts, Live Stock Accounts, Dairy Accounts, Poultry Accounts, Fishery Accounts.
- 4.4 Preparation of Balance Sheet.

Chapter 5 :- Tally and Computerized Accounting.

Accounting in Computerized Environment

- 5.1 Introduction
- 5.2 Advantages of Computerized Accounting
- 5.3 Features of Computerized accounting system
- 5.4 Difference between manual accounting & computerized accounting
- 5.5 Accounting packages features.
- 5.6 Introduction of Tally 7.2, objective, use.

BCOM19/102 - Business Economics (Micro) (4 credits)

Objectives:-

1. To impart the knowledge of basic business economics.
2. To know the theory of demand and supply.
3. To enable the students to know the various factors of production.

1) **Introduction: -**

Micro economics, Meaning , Importance & Limitations
Difference between micro & macro economics
Basic problems of an economy.
Market Mechanism: - Functions & limitations.

2) **Demand Analysis:** -

Concept & meaning of demand.
Law of demand , changes in demand.
Elasticity of demand-concept, price , income , cross elasticity of demand,
Determinants of elasticity of demand, measurement of price, income
and cross elasticity of demand,
Total revenue, Average revenue, Marginal revenue.

3) **The Production Function** -

Introduction, Concept of Production
Law of variable proportion, Three phases of Law
Law of Returns to scale & Three phases
Economics of Large Scale Production,
Internal & external economies & diseconomies of Large scale
production.

4) **Cost Concepts: - Introduction**

Types of costs – Fixed, Variable, average, marginal and total cost,
Short run cost & long run cost.
Opportunity cost. – application of opportunity cost
A firm's Short run & Long run average cost curve.

5) **Market Structure: - Introduction - Definition, classification**

Perfect competitive market,
Perfect competition –characteristics, conditions of equilibrium,
equilibrium of firm & Industry short run & long run supply curve, Price &
output determination.
Monopoly – characteristics, types, equilibrium of monopoly firm, price
Discrimination, price & output determination – short run / Long run
period.
Monopolistic competition – characteristics, price & output determination-
Short run & Long run under Monopolistic competition
Meaning
Oligopoly – Features of oligopoly market
Duopoly – Meaning and Features of Duopoly market

6) **Factor pricing: - Introduction, features of factor pricing**

1. Marginal productivity & Theory of distribution
2. Rent – Ricardian & Modern Theory of rent ; Quasi rent.
3. Wages- Real & Money wages, collective bargaining & trade union
4. Introduction, Gross & Net Interest, Loanable Fund Theory
5. Profit – Meaning, Theories of profit – Risk & uncertainty theory, Dynamic Theory, Innovation Theory.

BCOM19/103 – Marketing (4 credits)

Objectives:-

1. To enable students to know the concepts of Market & Marketing.
2. To understand 4 P's of Marketing mix in detail.
3. To understand the recent trends in Marketing.

Unit I: Introduction To Marketing: -

- 1.1 Meaning & Definition: - Market, Marketing.
- 1.2 Functions of Marketing: -
Buying; Assembling; Selling, Warehousing; Transport;
Standardization; grading; Packaging; Labeling; Risk Bearing
Insurance; Finance; Market Research.
- 1.3 Branding- features, Methods, Packaging

Unit II :- Product Mix :-

- 2.1 Meaning; Definition; Elements of Marketing Mix.
- 2.2 Product – Concept; Definition,
Characteristics – Implicit, Explicit
- 2.3 Product Life Cycle.
- 2.4 Product Differentiation; Product Positioning.
- 2.5 Development of a New Product.

Unit III :- Price Mix :-

- 3.1 Concept & Definition of Price.
- 3.2 Elements of Price Mix.
- 3.3 Importance of Pricing.
- 3.4 Pricing Methods: -
 1. Cost oriented pricing strategy.
 2. Demand oriented pricing.
 3. Competition oriented pricing.

Unit IV :- Place Mix

- 4.1 Meaning & Concept of Place Mix.
- 4.2 Types of Intermediaries / Middlemen.
 - A. Merchant Middlemen.
 1. Wholesalers.
 2. Retailers: - Small scale retailers and Large scale retailers.
 3. Mail order house.
 4. Super market.
 5. Consumer Co-operative.
 - B. Agent Middlemen.
- 4.3 Types of Channels.

Unit V :- Promotion Mix :-

- 5.1. Meaning of promotion mix.
- 5.2. Elements of promotion mix.
- 5.3. Factors influencing promotion mix.
- 5.4. Sales promotion techniques & methods.
 1. Premiums.

2. Contests.
3. Price deals.
4. Other sales promotion technique.

Unit VI: - Recent trends in marketing :-

- 6.1 Rural marketing.
- 6.2 Services Marketing.

BCOM19/104F - Functional English (4 credits)

Objectives:-

1. To enhance the communication skills in English.
2. To acquaint the students with basic conversational and writing skills in English.
3. To develop the reading habit among the students.

Unit I - Reading Skills and Grammar: -

1. Introduction , Reading & Comprehension
2. Skimming the text for identifying the General Theme.
3. Scanning the text to locate specific details
4. Comprehension passages for practice

Unit II - Conversational Skills: - Introduction :-

1. Introduction
2. Introducing yourself and introducing others
3. Joining and Leaving a conversation
4. Requesting
5. Inviting, Accepting and Dealing Invitations.
6. Asking, Giving and Refusing permission.
7. Asking for Information.
8. Suggesting
9. Agreeing, Partly agreeing and disagreeing

Unit III - Writing Skills-

1. Agendas
2. Minutes
3. Reports
4. Letters.
5. Curriculum Vitae

Unit IV - Grammar

Common Errors in English

1. Nouns
2. Pronouns

3. Adjectives
4. Verbs
5. Active & Passive Voice
6. Tenses
7. Auxiliaries & modals
8. Verbs followed by Prepositions
9. Adverbs
10. Prepositions & conjunctions.

BCOM19/105 - Computational Skill (4 credits)

Objectives: -

- a) To know the basic of typing & the key board
- b) To get introduced to the computing system
- c) To know the input & output devices
- d) To know the primary & secondary storage devices

Unit 1) Typing

Unit 2) Introduction to computer system

Unit 3) Input devices and Output Devices

Unit 4) Primary Storage and Secondary Storage Devices

Unit 5) Basics of MS Word

Unit 6) Basics of MS Excel

Unit 7) Basics of MS power point

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Semester Pattern (CBCS) Syllabus – 2019-20
F.Y. B.Com. II Semester

Credit Score:

1) Core / Compulsory Subjects 4 credits per subject

Compulsory Subjects:-

- 1. Environment**
- 2. Fundamentals of Banking**
- 3. Entrepreneurship Awareness**
- 4. Business Management**
- 5. Indian Legal System**

BCOM19/106 Environment (4 credits)

1. Environmental Studies : Multidisciplinary Nature
2. Natural Resources
3. Ecosystems
4. Biodiversity and its conservation
5. Environmental Pollution
6. Social Issues and the Environment
7. Human Population & Environment
8. Bibliography

BCOM19/107 - Fundamentals of Banking (4credits)

Objectives:-

1. To know the basic concepts of banking
2. To develop awareness of services provided by commercial banks
3. To acquaint students with the different types of negotiable instruments.
4. To acquaint the students with technological development of banks

1. Introduction: -

- Meaning & definition of Bank.
- Origin of the word “Bank”
- Evolution of commercial banks in India

2. Functions of commercial banks: - Introduction

2.1. Primary Functions: -

- 1) Acceptance of deposits – different types of Accounts
- 2) Granting loans & advances.

2.2. Secondary Functions: -

1. Agency Functions & Service

- Payment & collection of negotiable instruments.
- Purchase & sale of approved securities.
- Acting as a trustee.
- Executor or Attorney.
- Acting as a representative.

2. General Utility Functions: -

- Safe Custody.
- Safe Deposit Vaults., Transfer of money Traveler's Cheque,
- Acting as referee –
- Merchant Banking, Teller system – ATM, Credit Cards, Stock invest, Mutual Arrangement Scheme, Gift Cheques Consultancy & guarantee service.
- Issue of letter of credit.
- Payment of Pension.
- Conducting government & foreign exchange transactions.

3. Procedure for opening of different types of Accounts & types of customers :-

3.1. Introduction

3.2. Opening of deposit Account: -

Fixed, Saving, Recurring & Current Account

3.3. Operating of Deposit Account: -

Mode of deposit & withdrawals

Mode of operations, Method of Remittance

3.4. Closing of Accounts.

3.5. Types of customers: -

Individuals Customers - Minor, Major, Illiterate, Non Resident, Pardanashin women.

Other Institutional customers -Sole proprietorship, Joint Hindu family, Partnership firms, Joint stock companies, Clubs, Trusts Associations & Societies, Executors & Administrators.

3. Lending Principles, Credit Creation & Balance Sheet of a Bank :

4.1. Introduction

4.2. Lending Principles: -

- Safety
- Liquidity
- Profitability
- Diversification of risks
- Marketability of securities
- Conflict between liquidity & profitability

4.3. Credit creation by banks: process & limitations

4.4 Balance sheet of a Commercial Bank.

4. Negotiable Instruments :-

- 5.1. Introduction
- 5.2. Definitions & Characteristics of Negotiable Instrument.
- 5.3. Cheques: Types of cheques & Types of crossings.
- 5.4. Bills of Exchange.
- 5.5. Promissory Notes.
- 5.6. Hundies
- 5.7. Certificate of Deposit
- 5.8. Treasury Bills

5. Endorsements: -

- 6.1 Introduction
- 6.2 Definitions of Endorsement
 - 6.2.1 Legal provisions regarding endorsement
 - 6.2.2 Rules regarding endorsement
- 6.3 Types of Endorsement.

6. Use of Modern Technology in Banking :-

- 7.1 Introduction
- 7.2 Need & Importance of Technology in Banking.
- 7.3 Automatic Teller Machine (ATM)
- 7.4 Credit Cards.
- 7.5. Debit Cards.
- 7.6. Tele Banking.
- 7.7. Net Banking / E Banking
- 7.8. Core Banking.

BCOM19/108 – Entrepreneurship Awareness (4 credits)

Objectives: -

- 1. To acquaint the students with the emerging business environment and trends at the national and inter - national level in the light of the policies of liberalization and globalization.
- 2. To provide exposure to the students to the entrepreneurial, cultural and industrial growth so as they prepare them to set up and manage their own small units.

Unit I - Indian Business Environment -

concept components and importance.

Types of environment – natural, economic, political, social, technical, cultural and legal Business Environment and economic growth and economic trends.

Unit II - Problems of Growth -

Unemployment, poverty, Regional imbalances, social injustice, inflation, parallel economy, industrial sickness, pollution – types – sources – effects and measures to control.

- Unit III - Role of Government -**
Monetary and fiscal policy, industrial policy since 1991. Privatization and liberalization - Its impact on Indian economy export – import policy, Regulation of foreign investment.
- Unit IV- International environment -**
international trading environment –
overview – trends in world trade and problems of developing countries. International economic grouping and institutions
GATT, WTO, World Bank, I.M.F.
- Unit V- Entrepreneur Introduction -**
The entrepreneur – meaning, qualities, functions, difference between entrepreneur and manager, entrepreneurs and economic development, emergence of entrepreneurial class, Rate of socio economic environment – Theories of entrepreneurship
- Unit VI- Entrepreneurial Development Programmes (E.D.P.) -**
E.D..P. – Role – relevance – achievements - Role of government in organizing EDPs
Role of entrepreneur in economic growth as an innovation -
Entrepreneurship and economic development – case study of successful entrepreneur from local region.(any two)
- Unit VII – Venture Capital**
Promotion of venture – analysis of opportunities – external environment analysis – Legal requirement for establishment of a new unit and raising of funds- venture capital sources and documentation required.
- Unit VIII - Entrepreneurial Behavior -**
Innovation and entrepreneur –
type of entrepreneurs – women entrepreneurs & role – status, problems and prospects.

BCOM19/109 - Business Management (4 credits)

Objectives:-

1. To introduce the concept of management to the students.
2. To acquaint the students with modern management practices.
3. To develop leadership skills ,communication skills.

1. Concepts of Management.

Definitions as art or science, profession, scope of Management, functions of Management ,Managerial skills; Traditional & Professional . in India.

2. Evaluation of Management Thoughts : -

2.1 F.W.Taylor- scientific Management.

2.2 Henry Fayol – administrative Management

2.3 Elton Mayo - experiment

2.4 Chester Barnard – theory

2.5 Peter Drucker – thoughts

3. Functions of Management.

1. Planning – Meaning, Importance, process, advantages & limitations
2. Content of planning:
 - a. Forecasting – meaning, need, techniques
 - b. Decision Making – Meaning, Importance, Factors affecting decision making.
 - c. Time management.
 - d. Organizing & Staffing

4. Organization structure.

Meaning, purpose, types of organization, delegation of Authority, span of control.

5. Direction.

Definition, Meaning, Importance, Nature & principles of direction, components of direction & techniques.

6. Motivation: Meaning, Importance & theories

1. Maslow’s Need theory of Hierarchy
2. Herzberg’s two factors Theory
3. Mc Gregors Theory X & Theory Y
4. Financial & Non- Financial Incentives
5. Moral

7. Leadership: Meaning, Importance, qualities of leaders, theories of leadership- Trait, Situational, composite, Theory Leadership Style - Autocratic, Participative, Free rain.

BCOM19/110 - Indian Legal System (4 credits)

Objectives:-

- a) To get introduced to the Indian legal system
- b) To know the outline of the constitution of India, CrPC, CPC
- c) To know the types of laws
- d) To know the personal laws

Unit 1: Introduction to Indian Legal System

Unit 2: The Constitution of India

Unit 3: Civil and Criminal Procedure Code

Unit 4: Personal Laws

Unit 5: Basic Commercial Laws

Unit 6: Taxation Laws

Unit 7: Land Revenue Laws

Unit 8: Summary