

Tilak Maharashtra Vidyapeeth, Pune
B.Com. Regular & External Programme
Semester Pattern (CBCS) Syllabus – 2019-20
S.Y.B.Com. III Semester

Credit Score:

1) Core / Compulsory Subjects 4 credits per subject

Compulsory Subjects:-

- 1) Business Communication
- 2) Corporate Accounting
- 3) Business Economics (Macro)
- 4) Corporate Law

BCOM19/201 - Business Communication (4 credits)

Objectives:-

1. To develop communication skills in the students.
2. To acquaint the students with various types of business letters so as to improve business correspondence.
3. To develop the art of Report writing.

Unit -I - Business Communication

- i. Communication - Definition, Meaning & Importance
- ii. Business communication - Definition, Meaning & Importance
- iii. Elements of communication process
- iv. Types of communication
- v. Principles of effective communication
- vi. Barriers to effective communication.

Unit -II - Methods of Communication

1. Nature and scope of business communication & it's importance
2. Methods of communication: - Verbal, Non- verbal, Use of audio visual and electronic media for business communication.
3. Types of communication in corporate organisation: - Upward, Downward & Horizontal communication.

Unit - III- Interpersonal skills and Body Language

1. Body language- Concept & importance, Definition
2. Use of body language to improve communication.
3. Interpersonal skills – concept, use of effective interpersonal skills to get desired results in corporate sector, Elements of Good Listening, Barriers in Listening

Unit – IV - Business correspondence

1. Business letters (correspondence) – Meaning & Importance, structure and layout of a business letters, forms of layout Essential qualities of a good business letter.
2. Types of Business Letters.- Letters of Enquiry and replies to them, Order letters & their fulfillment, trade reference and status Enquiry, Complaints and their adjustment, collection letters, sales letters & circular letters.
3. Application letter for Employment, Appointment letter, Termination letter

Unit – V - Reports Writing

1. Report writing – Meaning and Importance
2. Types of Reports, Structure of reports.
3. Drafting of Reports- Definition, purpose and scope – determining the audience – Collection of data, organizing the material analysis and interpretation of data presentation of data, Writing of Reports and it's submission.
4. Study of specimen Reports.

Unit – VI - Business communication and Information Technology

1. Computer application in business communication – Use of E-mail, Fax and Internet. Website, Telex and Electronics Clearance System

BCOM19/202 - Corporate Accounting (4 credits)

Objectives: -

1. To know the basic concepts of corporate accounting.
2. To develop awareness about corporate accounting practices.
3. To enable the students with the provision of companies Act related to Holding Company.& Liquidation of company

Chapter1:- Issue of shares

- 1.1 Types of shares
- 1.2 Issue of equity shares (at par, at premium, at discount)
- 1.3 Forfeiture of shares, Reissue of forfeited shares

Chapter 2: Profit Prior To Incorporation

- 2.1 Introduction
- 2.2 Accounting treatment profit or loss prior to incorporation.
- 2.3 Sales ratio, Time ratio & Variable ratio

Chapter 3: Accounting Standards:

Familiarity to AS1; AS2 ; AS4; AS5;

Chapter 4: Holding Company:

Introduction: Definition of Holding Companies and subsidiary

companies – Principles of consolidation – consolidation of balance sheet with one subsidiary company – Goodwill or capital reserve – Minority interest – capital or revenue profits / losses – inter company

Chapter 5: Liquidation of Joint Stock Company:-

- Concept of Liquidation
- Modes of Winding up
- Procedure of Winding up

BCOM19/203 - Corporate Law (4 credits)

Objective:-

- A] To acquaint the students with company/corporate law.
- B] To enable them to learn the implementations of these laws.

1. Joint stock company:

- Meaning, characteristics, kinds of companies
- Lifting the veil of incorporation
- Conversion of Private Ltd. Co. into Public Ltd.Co. & vice versa
- Formation stages of joint stock companies, Promotion
- Incorporation, Commencement of Business stage

2. Documents incidental to formation of company:

- Memorandum of Association- meaning, clauses, alterations, doctrine of constructive notice of memorandum
- Articles of Association – Meaning, Contents, Alterations, Table A- Doctrine of Indoor Management.
- Prospectus – Meaning contents, draft & Abridged form of prospectus, statutory requirements in relation to prospectus
- Statement in lieu of prospectus.
- Misstatement in prospectus
- Consequences, remedies & Liabilities for misstatement in prospectus:

3. Share & Share Capital :

- Meaning of shares, types of shares, Issue & allotment, underwriting of shares, Transfer & transmission of shares, D-MAT of shares, Forfeiture of shares, Re-issue& surrender of shares, Buy Back of shares, employee stock option scheme & SWEAT equity shares.
- Membership of Joint Stock Co. Meaning, Mode of acquisition & termination of membership. Rights & Liability of members, Nomination by member.

4. Borrowing Powers:

Provisions relating to borrowing powers.

- Debentures - Meaning, types, Issue of debentures
- Public deposits - Acceptance (Rule)

- Mortgage, Pledge, Hypothecation.

5. Company Management:

- Corporate Governance - Introduction
- Director – Provision related to appointment, Removal & retirement by rotation of director's, powers Duties of a director, Liabilities of Directors
- Appointment of whole time director.
- Appointment of a managing director, remuneration of secretarial Auditors.

6. Rules of majority:

- Meaning, Exceptions to rule of majority
- Prevention of oppression & mismanagement.

7. Company Meeting:

- Meaning, Prerequisites of a valid meeting
- Types of meeting & provision related to various types of meeting.

8. Winding up of a joint stock company :-

- Meaning, mode of winding up
- Procedure of winding up
- appointment of official liquidators –rights & duties.

BCOM19/204 - Business Economics (Macro) (4 credits)

Objectives: - To impart the knowledge of

- 1) Macro economics
- 2) Inflation and deflation
- 3) Output of employment

2. Basic Concepts of Macro Economics- Introduction, Meaning, nature, scope, significance & limitations of Macro Economics.

3. Money-

- Definition & functions of money, & Meaning
- Demand for money
- Classical and Keynesian Approach
- Supply of money – Role of Central Bank
- Reserve Bank of India's New Money Measures
- Role of Commercial Banks. (Credit Creation)
- Value of money – Quantity Theory of Money, Cash Balance Approach, Milton Friedman's Approach, James Tobin's Portfolio

4. Inflation & Deflation

Inflation – meaning, causes & Effects
 Demand – pull & cost, push inflation, consequences of inflation
 Inflationary gap – Definition, Causes & effects

Deflation – Meaning & causes
Consequences of deflation.

5. Output & Employment Theories.

- Say's Law of Market
- Keynesian theory of employment & Income

6. Trade Cycle - Meaning, Features & phases of trade cycle
Policy for Trade cycle – Monetary & Fiscal Measures

7. National Income – Definition Meaning,

- Concept of National Income – Gross National product (GNP)
Net National product (NNP)
National Income at factor cost
personal Income, Disposable
Income
- Measurement of National Income - Methods
- Circular flow of Income
- Difficulties in Measurement of National Income

8. Public Finance – Meaning, nature & scope – Public Revenue, Public
Expenditure, Public Debt, Deficit Financing
Budget Concept & Types

8. Consumption Function – Meaning

- Propensity to consume
- Propensity to save
- Keynes's Law of Consumption
- Determinants of Consumption function

BCOM19/205 – Organization Trade And Markets(4 credits)

UNIT I - Introduction

Nature and scope of Business in the modern context- Objectives of Business-Study of various policies- Product buying ,selling price and Credit policies.

UNIT II - Service Sector

Role ,importance and development of Service Sector in India-Business Practices with reference to E-Commerce.

UNIT III - State in Trade

Concept of State Trading –Arguments for and against State Trading-Role of State Trading Corporation(STC) and Food Corporation of India (FCI) -State and privatisation of trading activities.

UNIT IV - Organised and Regulated Markets

Meaning and importance- Features of Organised Commodity Markets and Regulated Markets
Produce Exchanges –Meaning, Organisation and Management, Objectives and Services
offered-Produce Exchanges in India-Forward Markets-Meaning and importance.

UNIT V - Co-operative Marketing

Co-operative Marketing-objectives-Need-features-structure-Functions-Advantages-and Working.

UNIT VI - Security Markets

Meaning-functions-structure-constitution and management –Listing of securities-Price
fluctuations-Regulations and control-Role of Securities Exchange Board of India (SEBI)-its
guidelines-Stock Exchanges in India.

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Credit Score:

1) Core / Compulsory Subjects 4 credits

Compulsory Subjects:-

- 1) MS Office (Practical)
- 2) Business Regulatory Framework
- 3) Advanced Accountancy
- 4) Taxation & Auditing
- 5) GST

BCOM19/206 – MS Office (4 credits)

Microsoft Word

- **Word Processing Basics**
An Introduction to Word processing and its advantages, The word screen introduction to Title bar, Menu Bar, Standard tool bar, Ruler, Scroll bar, How to use help?
- **Entering, Editing text and inserting picture in document**
Creating a new document, character formatting keyboard shortcuts, moving and copying Text, find function, replace function, autocorrect, formatting text (using font command change font, size, color and style), document checking tools- Use of spell and grammar check. Inserting picture from clipart, file, inserting auto-shapes and word art.
- **Managing Files**
Opening an existing file, saving file (using save and save as), closing a file, quitting from Word, working with multiple files.
- **Paragraph Formatting**
Paragraph dialog box-indentation, paragraph spacing, aligning text, controlling page breaks. Tabs-setting tabs with tabs dialog box, setting a tab with the ruler. Bulleted, numbered and multilevel lists, Borders and shading.
- **Tables**
Creating tables using table menu-moving around the table, selecting parts of modifying tables- adding cells, rows and columns, deleting cells, rows and columns, moving cells, rows and columns, changing the size of tables (row height and column width). Formatting tables- text, splitting tables, merging and splitting cells, applying borders and shadings.
- **Printing Word Document**
Different types of page views- normal. Online layout, outline, page layout, master

document, print preview and full screen. Page set-up creating and positioning headers and footers, deleting and editing headers and footers. Page numbering – insertion and removing page numbering, footnotes and endnotes. Setting of margins.

- Introduction to mail-merge, macros and graphs

Microsoft Excel

- **Introduction of Spreadsheet**

Elements of Electronic Spread Sheet. Application/usage of Electronic spreadsheet. Elements of the screen, working with the full screen, difference between workbook and worksheet, entering text into cell. Moving around worksheet using keyboard, mouse, Edit- go and formula bar. Moving between worksheets- selecting cell with mouse.

- **Creating and editing simple Spread Sheet**

Entering and editing data, rules of arithmetic operations. Inputting and formatting the numbers, adjusting the column and row width, renaming a worksheet, moving, inserting, hiding and unhiding and deleting sheets. Copying and moving cells.

- **Formatting worksheet**

Use of format menu, formatting toolbar and auto format. Alignment and orientation fonts, font styles and sizes. Cell borders. Background colors and patterns.

- **Managing workbook files**

Use of save, save as, close, exit, open, find file and file new from file menu.

- **Cell referencing**

Advantages of relative referencing, need for absolute, mix referencing, Naming cell Ranges, rules for names.

- **Formulas and functions**

Use of functions like sum (), max, median, average etc. more features of auto sum.

The function wizard, use of lookup function, if function and nested functions.

- **Charts and Graphs**

Creating embedded charts and chart sheets, use of series function, plotting non-adjacent cell ranges, formatting charts, adding extra text to chart.

Microsoft Power Point

- **Making Small Presentations**

Difference between presentation and document, Opening a Power point Presentation, Using Wizard for creating a presentation.

- **Creating a Presentation**

Selection of type of Slides, Importing text from word documents. Title, Text Creation, Font and Sizes. Bullets and indenting, Moving to Next Slide. Use Slide sorter, Title Sorter.

- **Formatting and Printing your Presentation**

Use of Slide Manager, Change Background and Text colors. Making your own Slide format, adding of animation, Footnotes and Slide numbering. Slide Manipulation and Slide Show, Printing the Slides and Handouts.

Microsoft Access

- **Introduction to DBMS and RDBMS**

Introduction to relationships and types of relationship and types of relationship. Purpose to use DBMS and RDBMS steps used to design it.

- **Introduction to Access**

Starting access, opening existing database, why store data? You can use table to store data, why use multiple tables.

BCOM19/207-Business Regulatory Framework (6 credits)

Objectives –

1. To develop the understanding of business laws in students.
2. To enable them do learn various provisions of law and its implementation.

Unit-1 - Contract Act (1872)

- a. Nature, classification of contract, offer & acceptance, parties to contract, Essentials of valid contract (free consent, Lawful object, consideration, Agreement declared to be void,)
- b. Kinds of contract- Contingent contract, quasi contract, performance of contract, void, avoidable contract.
- c. Discharge of contract, breach of contract & remedies for breach of contract.

Unit-2- Sale of Goods Act (1930)

Formation of contract of sale, sale & agreement to sale & Essentials
Goods & their classification & kinds
Conditions & warranties – Transfer by non - owners
Transfer of property in goods
Sale by auction & Agreement to Sale

Unit-3- Negotiable Instrument Act (1881)

Definition, features, presumptions of negotiable instruments, promissory notes, Bills of exchange & cheques. Distinction between them, Crossing of cheques
Holder & holder in due course- privileges to holder in due course, Drawee in case of need, Negotiation, endorsement, Dishonor & discharge., Liabilities of parties to Negotiable Instrument.

Unit-4 - Consumer Protection Act (1986)

Definition of consumer, complaints, contents of complaints, grievance, redressal, machinery & Procedure, Unfair Trade Practice, Restrictive Trade Practice Consumer protection Council, Procedure to file complaints, Consumer Disputes Redressal Agencies Time limit of appeal Silent features of consumer protection Act

Unit-5 – Intellectual Property Rights (IPRs)

WIPO – Objectives, programmes & Activities of WIPO
TRIPS – Objectives & Categories of IPR covered by TRIPS
Patent - Definition, concept, Rights & Obligations of Patentee
Copyright – Characteristics, subject matter, Author & Rights, Term
Trademark – Characteristics, Functions, Illustrations, Various Marks, Term Rights of Trademark holder
Design – Importance, characteristics, Rights of Design Holder

BCOM19/208 - Advanced Accountancy (4 credits)

Objectives:-

1. To impart the knowledge of
2. Final account of Banks and company
3. Insurance
4. Branch account
5. Accounts for incomplete record etc.

1. Banking company final account:-

Introduction, NPA, Reserved fund, Acceptance, endorsement and other obligations
Bills for collection, rebate on bills discounted, Provision for bad and doubtful debts
Preparation of final account in a variation form as per banking regulation act 1949.

2. Insurance Claim: -

- a. Claim for loss of stock- Introduction, calculation of average clause, treatment of abnormal item of goods. Under & over valuation of stock
- b. Claim for loss of profit: - Indemnity period, Calculation of claim

3. Investment accounts:-

Introduction, need, investment in securities cum interest , Ex- interest while purchasing and selling brokerage and expenses treatment and valuation of stock (closing investment) FIFO, Market price.

4. Branch Account : -

Introduction, types of branches, dependent branches only
Stock and debtors system
Branch trading, P & L account
Goods supplied at cost and invoice price

5. Departmental accounts : -

Introduction, methods and technical allocation of expenses, interdepartmental transfers, provision for unrealized profit

6. Accounts for Incomplete Records: -

Introduction, ascertainment of profit of sole trader, statement of affair method and conversion of single entry in to double entry

7. Interpretation and analysis of financial data

Meaning, objectives, purpose, methods, calculation of various ratio – gross profit, net profit, operating profit, stock turnover, current, liquid return of investment

8. Accounting standards: -

AS – 6 , AS – 9 , AS – 13

BCOM19/209 - Taxation and Auditing (4 credits)

Objectives: -

1. To impart the knowledge of Taxation
2. To enable the students to learn various auditing practices.

UNIT -I : Income Tax Act, 1961

Definition:

Income, Person, Assesses, Assessment Year, Previous year, Agricultural income, Exempted Income, Residential status of an assesses.

UNIT- II : Computation of taxable income under the different heads of income.

2.1 Income from Salary -Salient features , meaning of salary; Allowances and their taxability; perquisites and their valuation, Profit in lieu of salary; Deductions allowed (theory and problems)

2.2 Income from house property
Basic of chargeability;
Annual value
Deductions allowed (Theory and problems)

Profits and Gains by Business & Profession: -

Methods of Accounting Deductions expressly allowed and deductions expressly disallowed (Theory & problems)

Capital Gains:-

Chargeability

Definitions
Cost of improvement
Short term and long term gains
Deductions (Theory only)

Income from other sources:
Inclusions & Deductions

Unit -III : Computation of total taxable income of an individual

Deductions to be made applicable to individual from gross total income
Income-tax Rebates and Reliefs Computation of Taxable Income and Income -tax

Auditing:

Unit-I: Introduction and principles of Auditing

Definition, nature, objects and Advantages of Auditing.
Types of Errors and frauds.
Various types of Audit including Tax Audit

Unit - II : Audit Process :

Audit Programme, Audit Note Book, Working papers, Test checking,
Vouching of cash Book
Verification and valuation of Assets and liabilities.
Internal control, Internal check and Internal Audit
Audit in Computerized Accounts

Unit - III : Company Auditor

Qualifications and Disqualifications
Appointments and Removal
Rights, Duties and liabilities

Unit - IV : Audit Report

Types of Audit Report
Audit certificate, Difference between Audit Report and Audit certificate

Unit - V : Tax Audit

Auditor's Role under Income Tax Act.
Compulsory Tax Audit
Certificate for claiming exemptions
Selective Tax Audit

Unit - VI : Audit of Computerized Systems

Auditing an EDP environment
Problems in EDP
General EDP control
Audit Techniques

BCOM19/210 - GST (4 credits)

- 1 Introduction of GST
- 2 Need and Importance for Study
- 3 GST in India and Other Countries
- 4 Indirect Taxes replaced by GST
- 5 Roadmap of GST in India
- 6 Main Provisions of the GST
- 7 Input Tax Credit Mechanism under GST
- 8 E-way bill system under GST
- 9 GST council: - History, Minutes and its Applications
- 10 Accounts and records to be maintain under GST
- 11 Audit and Instructions under GST
- 12 Objections Raised Against GST
- 13 Future of GST