

Bachelor of Commerce Degree course (B.Com.)

◆ Eligibility for Admission :

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.

◆ Course Duration :

The B.Com. Degree Course will consist of three Years.

◆ 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.

◆ The scheme of Examinations :

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.

◆ RULES OF A.T.K.T.

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.

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

F.Y.B.Com.

Sr. No.	Compulsory / Main Subjects
101	Compulsory English
102	Financial Accounting
103	Business Economics (Micro)
104	(A) Business Mathematics and Statistics
	OR

	(B) Computer Concepts and Applications
105	Optional Group (Any one of the following)
	a) Organizational Skill Development.
	b) Banking & Finance
	c) Co-Operation.
	d) Computer Application Paper - I
106	Optional Group (Any one of the following)
	a) Marketing & Salesmanship
	b) Consumer Protection & Business Ethics
	c) Business Environment & Entrepreneurship
	d) Computer Application Paper - II
107	(Any one of the language from the following groups)
	a) Additional Marathi
	b) Additional English

S.Y.B.Com.

Sr. No.	Compulsory / Main Subjects
201	Business Communication
202	Corporate Accounting
203	Business Economics (Macro)
204	Business Management
205 & 206	Special Subject – Paper II & III
	a) Business Administration
	b) Banking & Finance
	c) Cost & Works Accounting
	d) Business Entrepreneurship
	e) Marketing Management
	f) Computer Programming and Applications - Paper V & IV

T.Y.B.Com.

Sr. No.	Compulsory / Main Subjects
301	Business Regulatory Framework (Mercantile Law)
302	Advanced Accounting
303	A. Indian & Global Economic Development
	OR
	B. International Economics
304	Auditing & Taxation
305	Special Subject – Paper II (Same special subject offered at S.Y. B.Com.)
	a) Business Administration
	b) Banking & Finance
	c) Cost & Works Accounting
	d) Business Entrepreneurship
	e) Marketing Management
	f) Computer Programming and Applications - Paper -V
306	Special Subject – Paper III (Same special subject offered at S.Y. B.Com.)
	a) Business Administration
	b) Banking & Finance
	e) Cost & Works Accounting
	g) Business Entrepreneurship
	h) Marketing Management
	l) Computer Programming and Applications Paper - VI

◆ **COURSE SYLLABUS**

▪ **FIRST YEAR -**

Subject Name : Compulsory English

Course Code : 101

<i>Topic Name</i>	
1.	

Subject Name : Financial Accounting

Course Code : 102

<i>Topic Name</i>	
Term – I	
1.	Piecemeal Distribution of Cash Meaning and Introduction, Surplus Capital Method and Maximum Loss Method
2.	Amalgamation of Partnership Firms:- Meaning and Introduction, Objectives, Methods of accounting
3.	Conversion of a partnership firm into a limited company Meaning and introduction, objectives, effects, methods of calculation of purchase consideration (Net Asset and Net Payment method), accounting procedure in the books of the firm and balance sheet of new company
4.	Computerized Accounting Environment Meaning and Introduction, application of accounting software package, Voucher entry through software package
Term – II	
5.	Introduction and Relevance of Accounting Standards Overview of Accounting Standards in India-Concept, Need, Scope and Importance. Study of AS- 1, AS- 2, AS- 4 and AS- 9
6.	Royalty Accounts [excluding sub-lease]: Royalty, Minimum Rent, Short Workings, Recoupment of Short Working, Lapse of Short Working. Journal Entries and Ledger Accounts in the Books of Landlord and Lessee.
7.	Hire Purchase and Installment System:[Excluding H. P. Trading] Basic Concepts and Distinction, Calculation of Interest and Cash Price, Journal Entries And Ledger Accounts in The Books of Purchaser and Seller
8.	Departmental Accounts Meaning and Introduction, Methods and Techniques, Allocation of expenses, Inter Departmental Transfers, Provision for unrealized profits

Subject Name : Business Economics (Micro)

Course Code : 103

<i>Topic Name</i>	
Term – I	
1.	INTRODUCTION. 1.1 Meaning, Nature and Scope of Business Economics- (Micro) 1.2 Difference between Micro and Macro Economics. 1.3 Tools for Analysis a. Functional Relationships b. Schedules c. Graphs d. Equations 1.4 Goals of firms a) Economic Goals of Firms 1. Profit Maximization

	<ul style="list-style-type: none"> 2. Shareholders Wealth Maximization 3. Management Reward Maximization 4. Growth of the firm 5. Sales maximization 6. Long run survival <ul style="list-style-type: none"> b) Non-Economic goals <ul style="list-style-type: none"> 1. Political power, Prestige 2. Social responsibility and welfare 3. Goodwill of employees
2.	<p>DEMAND ANALYSIS</p> <p>2.1 Elasticity of Demand, Types of Elasticity, Price Elasticity, Income Elasticity and Cross Elasticity.</p> <p>2.2 Consumer Behaviour</p> <ul style="list-style-type: none"> a) Marginal Utility Approach - Limitations b) Indifference Curve Analysis – Concept, Characteristics, Consumer Equilibrium <p>2.3 Demand Forecasting and Estimation</p> <ul style="list-style-type: none"> a) Meaning and objectives of Demand Forecasting b) Methods of Demand Forecasting c) Descriptive Analysis of <ul style="list-style-type: none"> i) Direct Methods <ul style="list-style-type: none"> 1) Consumer Survey 2) Expert opinion 3) Simulating market situation 4) Controlled Market Experiments ii) Indirect Methods <ul style="list-style-type: none"> 1) Simple correlation 2) Trend Projections
3.	<p>PRODUCTION AND COST ANALYSIS</p> <p>3.1 Production Function – Meaning</p> <p>3.2 Law of Variable Proportions - The Three Stages</p> <p>3.3 Law of Returns to Scale - The Three Stages</p> <p>3.4 Economies and Diseconomies of Scale – Internal and External</p> <p>3.5 Cost Analysis – Types of Costs</p> <ul style="list-style-type: none"> a) Types of Costs <ul style="list-style-type: none"> 1) Total cost 2) Average Cost 3) Marginal Cost 4) Opportunity cost b) Behaviour of Cost Curves <ul style="list-style-type: none"> 1) In the Short Run 2) In the Long Run
Term – II	
4.	<p>REVENUE BEHAVIOUR</p> <p>4.1 Meaning and Importance of Revenue Concepts</p> <p>4.2 Total Revenue (TR), Average Revenue (AR), Marginal Revenue (MR).</p> <p>4.3 Relationship between Total Revenue, Average Revenue and Marginal Revenue</p>
5.	<p>PRICING UNDER VARIOUS MARKET CONDITIONS</p> <p>5.1 Perfect Competition – Features and equilibrium</p> <p>5.2 Monopoly – Features and equilibrium, Price Discrimination</p> <p>5.3 Monopolistic competition - Features and equilibrium</p> <p>5.4 Oligopoly – Features</p>
6.	<p>FACTOR PRICING</p> <p>6.1 Marginal Productivity theory of Distribution.</p> <p>6.2 Rent</p>

	a) Theories of Rent i) Ricardian Theory of Rent ii) Modern Theory of Rent 6.3 WAGES - i) Backward sloping Supply curve of Labour. ii) Collective Bargaining & Trade Unions 6.4 INTEREST - a) Theories of Interest – i) Loanable Fund Theory of Interest ii) Keynes Liquidity Preference Theory of Interest 6.5 PROFIT - a) Theories of Profit – i) Dynamic Theory of Profits ii) Innovation Theory of Profit iii) Risk and Uncertainty Theory of Profit
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Subject Name : Business Mathematics and Statistics

Course Code : 104 (A)

<i>Topic Name</i>	
Term – I	
1.	Pre-requisites (For objective type questions only) 1. Natural Numbers and Integers 2. H.C.F and L.C.M. 3. Fractions- addition, subtraction multiplication and division of two or more fractions 4. Laws of Indices 5. Ratio and Percentage 6. Proportion and partnership
2.	Interest (08) 1. Simple Interest 2. Compound interest (nominal and effective rate of interest) 3. Equated Monthly Installments (EMI) (Reducing and flat rate of interest) 4. Examples
3.	Shares and dividends (06) 1. Concept of Shares, face value, market value, Net Asset Value 2. Equity Shares and Preference shares 3. Dividend 4. Bonus Shares 5. Examples
4.	Population and Sample (08) 1. Definition and concept of Statistics 2. Scope of Statistics in Economics, Management Science and Industry 3. Concept of Population and Sample 4. Methods of Sampling: Simple Random Sampling and Stratified Random Sampling (Description of procedures only)
5.	Measures of central tendency (16) 1. Variables Qualitative and Quantitative, Raw data, Classification of data, 2. Frequency distribution, cumulative frequency distribution, 3. Histogram (finding mode graphically) Ogive curves and its uses. 4. Measures of central tendency: Mean, Median for ungrouped and Grouped data. 5. Examples
Term – II	
6.	Profit and Loss 1. Concept of Cost Price, Marked Price and Selling Price 2. Trade Discount and Cash Discount 3. Commission and Brokerage

	4. Examples
7.	Linear Programming Problems (For two Variables only) 1. Definition and terms in a L.L.P. 2. Formulation of L.L.P. 3. Solution by Graphical Method 4. Examples
8.	Measures of dispersion 1. Concept of Dispersion 2. Measures of Dispersion – Range, Variance and Standard Deviation (S.D.) for Grouped and ungrouped data 3. Measures of relative dispersion- Coefficient of range and coefficient of Variation 4. Examples
9.	Correlation and Regression (08) 1. Concept of Bivariate data, correlation using scatter diagram 2. Karl Pearson’s Coefficient correlation for ungrouped data 3. Spearman’s Rank correlation coefficient 4. Concept of regression, lines of regression 5. Regression as prediction Model 6. Examples
10.	Index number 1. Concept of Index Number 2. Construction of Price Index Number 3. Laspeyre’s, Paasche’s and Fisher’s Method 4. Family Budget and Aggregate Expenditure Method 5. Concept of – Cost of Living /Consumer Price Index Number, SENSEX and NIFTY 6. Examples

Subject Name : Computer Fundamentals

Course Code : 104 (B)

<i>Topic Name</i>	
Term – I	
1.	Introduction to Computer Fundamentals Introduction to Computer Computer System Hardware Computer Memory Input and Output Devices Interaction between User and Computer Introduction to Free and Open Source Software Definition of Computer Virus, Types of Viruses, Use of Antivirus software
2.	Basics of Operating System Definition of Operating System Objectives, types, and functions of Operating Systems Working with Windows Operating System: Introduction, The Desktop, Structure of Windows, Windows Explorer, File and Folder Operations, The Search, The Recycle Bin, Configuring the Screen, Adding or Removing New Programs using Control Panel, Applications in windows (Paint, Notepad, WordPad, Calculator)
3.	Introduction to Business Communication Tools MS-Word: Introduction, Starting MS-Word, MS-Word Screen and its Components, Elementary Working with MS-Word MS-Excel: Introduction, Starting MS-Excel, Basics of Spreadsheet, MS-Excel Screen and Its Components, Elementary Working with MS-Excel MS-Powerpoint: Introduction, Starting MS-PowerPoint, Basics of PowerPoint, MS-PowerPoint Screen and Its Components, Elementary Working with MSPowerPoint

4.	Introduction to Computer Network Introduction Importance of Networking Computer Network (LAN, WAN, MAN) Network Components (Hub, Switch, Bridge, Gateway, Router, Modem) Network Topology, Wireless Networks
5.	Use of Computer in Commerce Data Processing, Files and Records, File Organization (Sequential, Direct/Random, Index) Computer Applications in Business – Need and Scope Computer Applications in various fields of Commerce: Personnel Administration, Accounting, Cost and Budgetary Management, Purchasing, Banking, Insurance and Stock-broking, e-governance Introduction to E-Commerce, Evolution of E-Commerce, Role of E-Commerce, E-Commerce Framework, E-Commerce Categories
Term – II	
6.	Internet and Internet application Introduction, Internet evolution Working of Internet, Use of Internet Overview of World Wide Web (Web Server and Client) Introduction to Search engine and Searching the Web Downloading files Introduction to Web Browsers Working with E-mail (creation and use of the same)
7.	Electronic Data Interchange Introduction to EDI EDI Architecture Financial EDI Overview of the technology involved in EDI
8.	Electronic Payment System Introduction to EPS Introduction to EFT (Electronic Fund Transfer) Introduction to SET (Secure Electronic Transaction) Business requirement addressed by SET Introduction to Digital Signature and Digital Certificates , Stages of SET Types of Payment System: Digital Cash, Electronic Cheque, Smart Card, Credit/Debit Card
9.	Introduction to HTML. Introduction to HTML, Working of HTML, Creating and loading HTML page, tags, Structure of on HTML, Document, Stand Alone Tags, Formatting text, Adding Images, Creating hyper Links, Tables, Sending E-mails through Web Page, Sample web pages
10.	Introduction To Web page Design Introduction to Web design, Types of Web Pages, Web design Pyramid, Building web sites, Web development process model
11.	Designing The web pages Page size, Page type, Page margin, Entrance page, Exit page, Graphics in Webpage design, Animation Effect, Sound Effect, Color Effect Uploading the web site (Web space, Domain Name, Hosting the web site)
12.	Internet Security Security, Privacy, Ethical Issues & Cyber Law

Optional Group

A. Organizational Skill Development

Course Code : 105-A

<i>Topic Name</i>	
Term – I	
1.	Modern Office 1.1 Introduction, Definition, Characteristics, Importance and Functions 1.2 Traditional and Modern Concepts of Office 1.3 Office Location, Meaning, Objectives , Principles of Office Location, Office Layout – Meaning , Objectives , Principles and Layout, Modular and Structured Furniture 1.4 Factors of Good Ambience, Office Lighting, ventilation. Temperature, Sanitation, Interior, Decoration, Noise and Cleanliness.
2.	Office Organization 1.1 Definition, Importance of office organization, 1.2 Principles, Steps. 1.3 Types of Organization 1.4 Concept and Functions of Office Administrator
3.	Office Manager and Organizational Skills 3.1 Office Manager – Role, duties and responsibilities 3.2 Qualification, Qualities and skills of an office manager 3.3 Time Management –Definition, Need, Principles, advantages and Disadvantages, Time Management techniques. 3.4 Goal Setting-Concept of goal-setting - Importance of goals, SMART(Specific, Measurable, Achievable, Realistic, Time-bound) goals , Do's and Don'ts about goals
4.	Office services 4.1 Mail Routine , Courier Services its need and Importance 4.2 Office Forms - objectives, advantages and types of office forms E-forms – advantages. 4.3 Organizational Web Page – Contents, advantages, Internet/Web based applications of office activities. 4.4 Office Stationary and Supplies - Importance of stationary, Essentials of a good system of regulating stationary, purchases, storage, Record of stationary,
Term – II	
5.	Office Records Management 5.1 Introduction - Need - Objectives - Kinds of Records. 5.2 Organization of records department. 5.3 Classifying and Indexing of Records and Files. Principles – Retention and disposition of records. 5.4 Digitalization of Records: Meaning, advantages, process, utility and feasibility.
6.	Office Communications 6.1 Meaning and Elements of Office Communications, 6.2 Channels of Communication – Internal and External 6.3 Significance and barriers to effective communications 6.4 Recent trends in modern communications such as Fax - E-Mail, Internet, Intranet, www (World Wide Web), Tele conferencing, Video Conferencing as means of Communication
7.	Public Relations : 7.1 Definition, nature, Scope of PR with customers, investors , employees, government offices and others 7.2 Objectives, importance and functions 7.3 Role of Public Relation Officer in Modern Office 7.4 Modern methods of Public Relations

8.	<p>Office Automation</p> <p>8.1 Office Automation – meaning, scope, feasibility, and advantages</p> <p>8.2 Different types of modern appliances and machines used in Offices.</p> <p>8.3 Computerization of office activities - LAN – WAN</p> <p>8.4 Accounting Packages, Payroll Accounting, Inventory statements, - Vouchers – Invoices - Salary - Maintenance of records and Accounting, Books and preparation of financial Report, Leave accounting, Attendance.</p>
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B. Banking and Finance [Fundamentals of Banking]

Course Code : 105-B

<i>Topic Name</i>	
Term – I	
1.	<p>Evolution of banking</p> <p>1.1 Origin, Meaning and Definition of 'Bank'</p> <p>1.2 Evolution of banking- Europe, USA & Asia</p> <p>1.3 Evolution of banking in India.</p> <p>1.4 Structure of Indian Banking System</p>
2.	<p>Functions of Bank</p> <p>2.1 Primary functions:</p> <p style="padding-left: 20px;">A) Accepting deposits: Demand deposits: Current and Savings; No Frills Account, Time deposits-Recurring and Fixed deposits, Flexi Deposits (Auto Sweep)</p> <p style="padding-left: 20px;">B) Granting Loans and Advances- Term Loan, Short term credit, Overdraft, Cash Credit, Purchasing, Discounting of bills,</p> <p>2.2 Secondary functions:</p> <p style="padding-left: 20px;">A) Agency Functions- Payment and Collection of Cheques, Bills and Promissory notes, Execution of standing instructions, Acting as a Trustee, Executor.</p> <p style="padding-left: 20px;">B) General Utility Functions: Safe Custody, Safe deposit vaults, Remittances of funds, Pension Payments, Acting as a dealer in foreign exchange.</p>
3.	<p>Procedure for opening and operating of deposit account</p> <p>3.1 Procedure for Opening of Deposit Account: Know Your Customer- Needs and Norms (KYC Norms), Application form, Introduction, Proof of residence, Specimen signature and Nomination: Their Importance</p> <p>3.2 Procedure for Operating Deposit Account: Pay-in-slips, Withdrawal slips, Issue of pass book, (Current Savings or Recurring deposits), Issue of Cheque book, Issue of fixed deposit receipt, Premature encashment of fixed deposits and loan against fixed deposit. Recurring deposits: Premature encashment and loan against recurring deposit.</p> <p>3.3 a) Closure of accounts b) Transfer of accounts to other branches/Banks</p> <p>3.4 Types of account holders</p> <p style="padding-left: 20px;">a) Individual account holders- Single or joint, Illiterate, Minor, Married woman, Pardahnashin woman, Non resident accounts</p> <p style="padding-left: 20px;">b) Institutional account holders- Sole proprietorship, Partnership firm, Joint stock company, Hindu undivided family, Clubs, Associations and Societies and Trusts</p>
4.	<p>Methods of Remittances</p> <p>4.1 Demand drafts, bankers' Cheques and Truncated Cheques</p> <p>4.2 Mail transfer, Telegraphic transfer,</p> <p>4.3 Electronic Funds Transfer- RTGS, NEFT and SWIFT</p>
Term – II	
5.	<p>Lending principles, Credit Creation and Balance Sheet of a bank</p> <p>5.1 Safety, Liquidity, Profitability, Diversification of risks Conflict between liquidity and profitability</p> <p>5.2 Multiple Credit Creation: Process and Limitations</p> <p>5.3 Balance sheet of a commercial bank</p>

6.	Negotiable Instruments 6.1 Definition, meaning and characteristics of Promissory note, Bill of Exchange and Cheque 6.2 Types of Cheques- Bearer, Order and Crossed 6.3 Types of Crossing- General and Special
7.	Endorsement 7.1 Definition and meaning of endorsement 7.2 Types of endorsement- Blank, Full or Special, Restrictive, Partial, Conditional, Sans Recourse, Facultative
8.	Technology in Banking 8.1 Need and importance of technology in banking 8.2 E-Banking: ATM, Credit card, Debit card, Tele Banking, Mobile Banking, Net Banking, SWIFT (Society for Worldwide Inter-bank Financial Telecommunication) 8.3 Concept and benefits of Core Banking Solution

E. Co-operation

Course Code : 105-C

<i>Topic Name</i>	
Term – I	
1.	Concept of Co-operation- <ul style="list-style-type: none"> ☒ Meaning & Definitions ☒ Objectives ☒ Nature and Scope of Co-operation
2.	Principles of Co-operation- Evaluation of Co-operative principles and modifications there in from time to time. <ul style="list-style-type: none"> ☒ International Co-operative Alliance (I.C.A) Committee-1937 ☒ International Co-operative Alliance (I.C.A.) Commission-1966 ☒ International Co-operative Alliance (I.C.A.) Commission-1995
3.	History of Indian Co-operative Movement – Origin of Co-operative movement in India. <ul style="list-style-type: none"> ☒ Sir Fedrick Nicholson Report 1904 ☒ Maclagen Committee Report 1912 ☒ Gorewala Committee Report 1954 ☒ Vaidyanathan Committee Report 2005
4.	Contribution to the development of Co-operative Movement in India of: <ul style="list-style-type: none"> ☒ Dr. Dhananjay Gadgil ☒ Padmashri. Vaikuntbhai Mehta ☒ Padmashri. Vitthalrao Vikhe Patil ☒ Dr. Verghese Kurien ☒ Karmaveer Bhausahab Hiray
Term – II	
5.	Different Types of Co-operative: <ul style="list-style-type: none"> ☒ Rural Co-operative and Urban Co-operative ☒ Agriculture Co-operative and Non Agriculture Co-operative. ☒ Credit Co-operative and Non Credit Co-operative. ☒ Weaker Sections Co-operatives. ☒ Federation of Co-operatives
6.	Government and Co-operative movement: <ul style="list-style-type: none"> ☒ Role of Central Government ☒ Role of State Government
7.	Achievement of Co-operative movement: <ul style="list-style-type: none"> ☒ Strength and Weakness ☒ Future Trends of Co-operative Movement in India.
8.	Co-operative Education and Training: <ul style="list-style-type: none"> ☒ Objectives of Co-operative Education and Training. ☒ Training arrangement in India.

	<ul style="list-style-type: none"> ⌘ Evaluation of education and training programmes. ⌘ Problems and suggestions
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Vocational Computer Application

Paper I: Computer Fundamentals and Office Automation

Course Code : 105

<i>Topic Name</i>	
1.	Introduction to Computer Systems 1.1. Definition of Computer 1.2. Characteristics of Computer, 1.3. Evolution of Computers, Generation of Computers 1.4. Types of Computer 1.5. Applications of Computer 1.6. Block Diagram of Computer
2.	Number Systems 2.1. a) Binary, b) Octal, c) Decimal, d) Hexadecimal 2.2. Conversion of number system 2.3. Binary Arithmetic: a) Addition, b) Subtraction, c) multiplication, d) Division, e) 1's compliment, f) 2's complement. 2.4. Alphanumeric codes for character representation: a) BCD, b) EBCDIC, c)ASCII, d) Unicode.
3.	Computer Architecture and Hardware 3.1 Central Processing Unit 3.2 Computer Memory : Primary Memory - Register, RAM, Cache and ROM Secondary Memory – Magnetic Tape, Magnetic Disks (Floppy and Hard disk, RAID) CD-ROM, DVD, Pen Drive 3.3 Input devices: Keyboard, Mouse, Light pen, Touch Screen, Barcode Reader, Optical Scanner, OMR, MICR, Digitizer, Camera, Microphone 3.4 Output Devices: Monitor, Printer - Desk jet, Dot matrix, LASER Printers, Plotter
4.	Computer Software History and significance, Software fundamentals, Systems Software - System Control Programs and Operating Systems – Significance, Definition and Functions of Operating Systems, Major Desktop Operating Systems - MS DOS, Unix, Linux, Windows and Macintosh Applications Software: Definition, Types of Application Software – Word processing, Spreadsheet, Data Management, DTP, Presentation Graphics, Multimedia
5.	Windows Operating Environment GUI, Icons, Toolbars, Taskbar, Control panel, Clipboard, Accessories, Paint brush.
6.	Introduction to MS Office: a) MS Word, b) MS Excel, c) MS Power Point (Compete tools of each application.)
7.	Introduction to Computer Programming Languages
8.	Introduction to Computer Network: LAN, WAN, Internet - concepts, Services offered by the Internet, Browsers, Search engines, e-mail, chatting and downloading
Vocational Paper I: Practical Time duration: 2 hours Journal: 10 marks Oral / Viva-voce: 10 marks Practical Questions (using computer systems) : 20 marks Assignment based on MS word, Excel, Power Point such as - Preparing Business letters, Memos, Mail Merge... Preparing Sales Register, Purchase Register, Cost sheet... To prepare a presentation (Slide show) on any specific topic / unit such as Company profile, Product information, Employee Training, Teaching and learning, Animation etc.	

Optional Group

A. Marketing and Salesmanship [Fundamentals of Marketing]

Course Code : 106-A

<i>Topic Name</i>	
Term – I	
1.	Basics of marketing 1.1) Market – Marketing – Introduction, Meaning, Definition, Scope, Types and Significance. 1.2) Marketing Management – Introduction, Meaning, Definition, Scope, and Significance. 1.3) Functions of Marketing – Basic Functions, Functions of Exchanges, and Subsidiary Functions. 1.4) Marketing Mix - Introduction, Meaning, Definition, Scope, and Significance.
2.	Marketing Environment 2.1) Introduction – Definition and Nature. 2.2) Factors Constituting Marketing Environment. 2.3) Micro and Macro Environment. 2.4) Impact of Marketing Environment on Marketing Decisions
3.	Buyer Behaviour and Market Segmentation 3.1) Introduction – Meaning, Definition, Scope and Significance of Buyer Behavior. 3.2) Determinants of Buyer Behaviour, Stages of Buyer Behaviour – Buying Process.. 3.3) Introduction, Meaning, Importance of Market Segmentation. 3.4) Bases for Segmentation – Qualities of Good Segmentation
4.	Product and Pricing Decision 4.1) Concept of Product – Product Classification. 4.2) Factors Considered For Product Management – Role of Product Manager. 4.3) Factors Affecting Pricing Decisions – Pricing Objectives. 4.4) Pricing and Product Life Cycle – Pricing Methods.
Term – II	
5.	Logistics and Supply Chain Management – 5.1) Introduction – Definition – Objectives – Scope and Significance 5.2) Market Logistics Decisions – Channel Structure. 5.3) Designing Distribution Channels. 5.4) Types of Marketing Channels
6.	Market Promotion Mix – 6.1) Promotion Mix – Meaning, Scope and Significance. 6.2) Factors Affecting Market Promotion Mix 6.3) Advertisement and sales Promotion – Meaning and Definition. Means and Methods of Sales Promotion. 6.4) Advertising Meaning and Goals – Advertising Media– Meaning, Types, Advantages and Limitations
7.	Rural Marketing– 7.1) Introduction – Meaning – Definition – Features – Importance – 7.2) Rural Marketing Mix – Importance, Elements, Scope 7.3) Present Scenario of Rural Market – 7.4) Problems And Challenges of Rural Market
8.	Services Marketing – 8.1) Introduction – Meaning – Definition – Features – Importance of Services – Significance of Services in Marketing. 8.2) Classification of Services – Marketing of Industrial Goods Services, Marketing of Consumer Goods Services. 8.3) Marketing Mix for Services 8.4) Services Marketing And Economy – Scope of Services Marketing in Generation of Job Opportunity, Role of Services in Economy, Services Quality

Topic Name	
Term – I	
1.	Consumer and Consumerism: 1. 1. Consumer: Concept, Meaning, Definition and Features 1. 2. Problems of consumers: Rural and urban, Its Nature and Types 1. 3. Consumerism – Meaning, objectives, Benefits-Consumerism in India 1. 4. Rights, Duties and Responsibilities of Consumers. 1. 5. Consumer Movement-Meaning-Definition-Importance, Scope and Features 1. 6. Development of Consumer Movement in India- Problems and Prospects
2.	Voluntary Consumer Organizations (VCO) and Consumer Protection: 2. 1. VCO: Origin, Importance, Functions and Limitations 2. 2. Challenges before VCOs 2. 3. Role of Voluntary Consumer Organization in Consumer Protection in the area of marketing & Advertisements. 2. 4. Consumer Education-Meaning-Definition-Objectives
3.	United Nations Guidelines for Consumer Protection 3. 1. United Nations and Consumer Protection 3. 2. United Nations Guidelines for Consumer protection, 1985. 3.2.1. Objectives. 3.2.2. General principles. 3.2.3. Guidelines a) Physical Safety b) Promotion and protection of consumers' economic interests c) Standards for the safety and quality of consumer goods and services d) Education and Information Programme e) Promotion of Sustainable Consumption
4.	Consumer Protection Act, 1986 4. 1. Background – Need-Scope and Features 4. 2. Definitions- Consumer-Goods-Services- Complaints, Complainant- Defect in Goods- Deficiency in Services, Unfair Trade Practices, Restricted Trade Practices. 4. 3. Consumer Protection Councils-Composition-Working-and Objectives of: a) District Consumer Protection Council b) State Consumer Protection Council c) National Consumer Protection Council 4. 4. Mechanism for Redressal-Composition and working of- Consumer Disputes Redressal Agencies: a) District Consumer Disputes Redressal Forum b) State Consumer Disputes Redressal Commission c) National Consumer Disputes Redressal Commission 4. 5. Procedure of filing complaints
Term – II	
5.	An overview of various Laws for the Protection of Consumers 5. 1. The Bureau of Indian Standards Act, 1986 (Sections - 1,10,11,14,33) 5. 2. The Competition Act, 2002 (Sections – 1, 3 to 6) 5. 3. Right to Information Act, 2005 (Sections – 1 to 11, 18, 19 and 20) 5. 4. Food Safety and Standards Act, 2006 (Sections– 1to 3, 18 to 28)
6.	Protection of Consumer against Standard Form of Contract 6. 1. Nature and Relevance of Standard Form of Contract 6. 2. Judicial Response to Standard Form of Contract in India and abroad 6. 3. Legislative Reforms
7.	Conceptual Framework of Business Ethics 7. 1. Concept of Ethics: Its Meaning and Nature 7. 2. Definition importance and Scope of Business Ethics

	7. 3. Types of Business Ethics; viz:- i. Professional business ethics ii. Ethics of accounting information iii. Ethics of Production iv. Ethics of intellectual property skill, knowledge etc
8.	Business Ethics in Modern Times 8. 1. Social Responsibilities of Business 8. 2. Business Ethics and Environmental Issues: Indian and International level - Green initiatives 8. 3. Management and Ethics i. Ethical Issues in Marketing ii. Ethical Issues in Human Resource Management

C. Business Environment & Entrepreneurship

Course Code : 106-C

<i>Topic Name</i>	
Term – I	
1.	Business Environment – Concept- Importance - Inter relationship between environment and entrepreneur, Types of Environment- Natural, Economic - Political - Social - Technical - Cultural - Educational - Legal - Cross-cultural – Geographical etc
2.	Environment Issues Protecting the Natural Environment – prevention of pollution and depletion of natural resources; conservation of natural resources, Opportunities in Environment
3.	Problems of growth Relevance to entrepreneurship – Unemployment- Poverty-Regional imbalance- Social injustice-Inflation – Parallel Economy- Lack of Technical knowledge and information.
4.	The Entrepreneur- Evolution of the term entrepreneur-" Competencies of an entrepreneur - Distinction between entrepreneur and manager- Entrepreneur and enterprise -Entrepreneur and Intrapreneur. Entrepreneur and Entrepreneurship.
Term – II	
5.	Entrepreneurial Behaviour – Comparison between entrepreneurial and non-entrepreneurial Personality-Habits of Entrepreneurs - Dynamics of Motivation
6.	Entrepreneurship Importance of Entrepreneurship - Economic Development and Industrialization, Entrepreneurship in Economic Theory- Role of Entrepreneurship ~ Entrepreneur as a catalyst
7.	National Level Training Organizations in promoting entrepreneurship (1) Entrepreneurship Development Institute of India (EDII) State Level Training Organizations in promoting entrepreneurship (1) MCED (2) DIC (3) Maratha Chamber of Commerce and their role. (4) Local NGO's and their roles
8.	Biographical study of entrepreneurs i) Narayan R. Murthy ii) Cyrus Poonawala iii) Any successful Entrepreneur from your area (Milind Kamble)

Vocational Computer Application

Paper II: Programming in C

Course Code : 106

<i>Topic Name</i>	
1.	Need and significance of programming languages, The evolution of programming languages, Types of Programming Language – Machine Language, Assembly Language, Procedural Languages, Non Procedural Languages, Natural Programming Language, Visual Programming Language, Hyper Text, Markup Language and Object oriented programming Languages Assembler, Interpreter and Compiler What is a Computer Program? The process of programming, Programming tools: a) Algorithm, b) Flowcharts.
2.	Introduction to structured programming Introduction to 'C' History of 'C' Elements of 'C' - The 'C' character set Keywords and identifiers Data types Constants and Variables and Rules for constructing variables and constants
3.	Operators and Expressions Arithmetic operators. Logical operators. Assignment operators. Increment and decrement operators. Relational operators. Conditional Operator Bitwise operators. Special operators. (e.g. Size of operator)
4.	Data Input and Output Preliminaries getchar (), putchar () printf (), scanf ()
5.	Preparing and running a complete C program Planning a C Program Writing a C Program Entering the program into the computer Compiling and executing C programming Errors Diagnostic Logical Debugging (A base for conducting Practicals)
6.	'C' statements Decision control statement if, if else Iterative statement: while, do ... while, for loops. Case Control Statement - switchcase default statement
7.	Introduction to 'C' functions Definition and purpose of functions Declaration of function. Function call Parameter processing Scope of variables.
8.	Array Need, Definition, Types of array. Declaration and Initialization of array. A simple program based on one dimensional array.
9.	Pointers Concept of pointers, declaration of pointers. Pointer Arithmetic Arrays of pointers.
10.	String String definition String operations
<p>Vocational Paper II: Practical Time duration: 2 hours Journal: 10 marks Oral / Viva-voce: 10 marks Practical Questions (using computer systems) : 20 marks Practical questions based on small business applications such as Bill (Telephone, electricity) calculation and printing, Calculating depreciations, calculating salaries, preparing mark sheet etc. Total marks allotted to paper: 100 Marks The distribution of 100 Marks for evaluation for both (Voc I and Voc II) the courses are as below: Term end (Internal): 20 University (External): 40 Practical: 40</p>	
11	<p>Important Note : A. Practicals : There will be practicals and practical examination of 20 marks, for the subject of Financial Accounting. B. Scheme of Practicals : 1. There will be at least five practicals per year. 2. Every student shall be required to maintain a Journal for the practical work. 3. The practical examination will carry 60 marks at the end of the year. These 60 marks</p>

	<p>will be divided as 20 marks for the journal and 40 marks for the practical examination which may include the viva-voce test based on Journal. For including in the final marksheet, it is converted into 20 marks.</p> <p>C. Subject Carrying Oral Examination : There will be oral annual examination of 20 marks for the subject Additional English and 10 Marks for Additional Marathi and theory examination of 80 and 70 marks.</p> <p>D. No candidate shall be admitted to the annual examination of the F.Y.B.Com unless he / she has satisfactorily kept two term for the course at the college.</p> <p>E. Term-end examination of 60 marks is compulsory to all the students. It is treated as a separate head of passing.</p>
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■ **SECOND YEAR -**

Subject Name : Business Communication

Course Code : 201

<i>Topic Name</i>	
Term – I	
1.	Introduction of Business Communication: Introduction, Meaning, Definition, Features, Process of Communication, Principles, Importance, Barriers to Communication & Remedies.
2.	Methods and Channels of Communication: Methods of Communication-Merits and Demerits & Channels of Communication in the Organisation and their Types, Merits & Demerits
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
4.	Business Letters: Meaning, Importance, Qualities or Essentials, Physical Appearance, and Layout of Business Letter
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
6.	Job Application Letters: Meaning, Types & Drafting of Job Application Letters, Bio-Data/Resume /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
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
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Subject Name : Corporate Accounting

Course Code : 202

<i>Topic Name</i>	
Term – I	
1.	Accounting Standards:- Detailed Study of Accounting Standards 5, 6, 10, 14, 21 with Practical Examples numerical case studies, Application nature
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
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
4.	Computerized Accounting Practices:- Conceptual background - (a) Inventory Accounting (b) Payroll Accounting (c) MIS Reports including Demonstration and Hands Experience
Term – II	
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
6.	Accounting for Internal Reconstruction:- Meaning- Alteration of Share Capital, Reduction of Share Capital-Accounting Entries and preparation of Balance Sheet After Internal Reconstruction
7.	Holding Company Account:- 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.

Subject Name : Business Economics (Macro)

Course Code : 203

<i>Topic Name</i>	
Term – I	
1.	Basic Concepts of macro Economics 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
2.	National Income 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
3.	Money 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
4.	Value of Money 4.1 Meaning & Concept of Value of Money 4.2 Quantity Theory of Money 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	
5.	Inflation and Deflation 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
6.	Trade Cycle - 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
7.	Theories of Output and Employment 7.1 Classical Theories of Employment – Says , Pigou , Fisher 7.2 Keynesian Criticism on Classical Theories of Employment 7.3 Keynesian Theory of Employment
8.	Public Finance 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

Subject Name : Business Management

Course Code : 204

Topic Name	
Term – I	
1.	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

2.	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.
3.	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
4.	DIRECTION & COMMUNICATION Direction- Meaning, Elements, Principles, Techniques & importance.. Communication-Meaning, Types, Process of Communication & importance of effective Communication. Barriers to Communication.
Term – II	
5.	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
6.	LEADERSHIP Meaning, Importance, Qualities & Functions of a Leader, Leadership Styles for Effective Management .Contribution of Mahatma Gandhi, Dr. Babasaheb Ambedkar & Pandit Jawaharlal Neharu
7.	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.
8.	RECENT TRENDS IN BUSINESS MANAGEMENT Business Ethics, Corporate Social Responsibility, Corporate Governance, Disaster Management, Management of Change

Subject Name : Elements of Company Law

Course Code : 205

<i>Topic Name</i>	
Term – I	
1.	Introduction to the New Act & Concept of Companies: 1.1. Background and Salient Features of the Act of 2013, Overview of the changes introduced by the Act of 2013; 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 1.3. Types of Companies based on various criteria including one man company, dormant company, sick and small company, associate company. 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.
2.	Formation and Incorporation of a Company: 2.1. Stages in the Formation and Incorporation. 2.1.1. Promotion: Meaning of the term ‘Promoter’ / Promoter Group - Legal Position of Promoters, Pre-incorporation contracts. 2.1.2. Registration/ Incorporation of a company : - Procedure, Documents to be filed with ROC. Certificate of Incorporation- Effects of Certificate of Registration. 2.1.3. Flootation/ Raising of capital. 2.1.4. Commencement of business

3.	<p>Documents relating to Incorporation and Raising of Capital:</p> <p>3.1 Memorandum of Association: Meaning and importance- Form and 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- Misstatement in a prospectus and Liabilities for Mis-statement</p>
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>
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>
Term – II	
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>
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 Duties.</p> <p>7.6 Loans to Directors (S. 185), Remuneration of Directors</p>
8.	<p>Key Managerial Personnel (KMP)</p> <p>8.1 Meaning, Definition and Appointments of Managing Director, Whole Time Director, Manager, Company Secretary Term of office/ Tenure of appointment, Remuneration –</p> <p>8.2 Distinction between Managing Director, Manager and Whole Time Director - Role (Powers, Functions of above KMP)</p> <p>8.3 Corporate Social Responsibility (CSR) [U/S 135] – Concept who is Accountable, CSR Committee, Activities under CSR,</p> <p>8.4 Role of Board of Directors.</p>

	8.5 Prevention of Oppression and Mismanagement (Ss. 241 to 246)
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
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

Vocational Computer Application

Paper III: Relational Data Base Management Systems

Course Code : 205

<i>Topic Name</i>	
1.	1. Files, Database and Database Systems 1.1 Basic of Data Arrangement and access 1.2 Data Hierarchy 1.2.1 Bit, Byte (Character), Field, Record, File and Database 1.3 Storing and Accessing Records 1.4 Traditional File Environment and Problems with the File Approach 1.5 Concepts of Database 1.5.1.1 Benefits of Database in Business 1.5.1.2 Hierarchical, Network and Relational Database Models 1.6 Database Systems 1.6.1 Objective 1.6.2 Components 1.7 D.B.M.S. 1.7.1 Components 1.8 R.D.B.M.S. Basic 1.8.1 Concept of R.D.B.M.S. 1.8.2 The Relational Database Model 1.9 Advantages of R.D.B.M.S. 1.10 Security and privacy Controls of R.D.B.M.S.
2.	2. Developing Database Applications Seven Steps for Database development 2.1 Study the Problem 2.2 Determine the Requirement 2.3 Design the Database 2.3.1 E.R. Modeling 2.3.2 Data Dictionary 2.3.3 Normalization 2.4 Create the Database 2.5 Design the application 2.6 Create the Application 2.7 Test the application

3.	3. RDBMS Software Package such as Oracle 3.1 Features 3.2 Specifications and Components 3.3 Data Types 3.4 Keys - Primary Key, Foreign Key, Candidate Key, Super Key
4.	4. SQL 4.1 Concept of SQL 4.2 Features and Types 4.3 Sub-divisions of SQL 4.3.1 DDL 4.3.2 DML 4.3.3 DCL 4.3.4 DQL 4.5 Functions 4.5.1 Mathematical Functions : Sqrt, Pow, Sin, Cos, Tan, Log 4.5.2 Date Functions : Sysdate, Last_day, Next_Day, Months_between 4.5.3 Character Functions: Len, Lower, Upper, Initcap, Trim, Ltrim, Rtrim, Lpad, Rpad, Substr, Concat 4.5.4 Aggregate Functions: Sum, Min, Max, Average, Count
5.	5. Introduction 5.1 PL/SQL - Overview, Data Types PL/SQL Block : % type, % row type, Operators Control Statement: if, while 5.2 Sequences 5.3 triggers 5.4 Advanced Topics
	Practical for Paper III: Oracle

Subject Name : Business Administration Paper-I

Course Code : 206-A

<i>Topic Name</i>	
Term – I	
1.	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
2.	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
3.	BUSINESS ENVIRONMENT Meaning, Constituents of business environment-Economic, International, Social, Legal, Cultural, Educational, Political, Technological & Natural. Interaction of business & environmental forces. Social Responsibilities
4.	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
Term – II	
5.	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.	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
7.	RECENT TRENDS IN BUSINESS MANAGEMENT Liberalisation, Privatization, Globalization -meaning, concept –implications & consequences, SEZ, BPO, KPO and LPO .Public Private Partnership .MKCL
8.	INDUSTRIAL SICKNESS Meaning, definition, symptoms, causes & Consequences of industrial sickness. Role of Government in prevention of industrial sickness. Role of BIFR.

Subject Name : Indian Banking System – I

Course Code : 206-B

<i>Topic Name</i>	
Term – I	
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
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
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
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.
Term – II	
5.	Regional Rural Banks and National Bank for Agricultural and Rural Development (NABARD) : 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 B) National Bank for Agricultural and Rural Development (NABARD): Objectives, Functions and Performance
6.	Cooperative Credit System : A) Principles of cooperation, Evolution of cooperative credit system. Meaning, objectives, organization, functions, progress and problems of: 1. Primary Agricultural Cooperative Credit societies, 2. District Central Cooperative banks, 3. State Cooperative Banks B) Urban Cooperative Credit Societies C) Urban Cooperative Banks
7.	Reserve Bank of India (RBI) : Evolution of the Reserve Bank of India, Organization and Management of the RBI A) Functions of the RBI:

	<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-Qualitative and Quantitative methods of credit control, Custodian of foreign exchange reserves, Collections and furnishing of credit information Agricultural finance, Export finance, Industrial finance</p> <p>B) Changing role of RBI: Promotional role, Development role & Super regulation work.</p>
8.	<p>Banking Sector Reforms: Rationale and objectives of reforms, Problems of nationalized banks</p> <p>A) Recommendations of the Narasimham Committee (I) Reforms of the committee pertaining to- 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) 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 Groups</p>

Subject Name : Cost and Works Accounting

Course Code : 206-C

<i>Topic Name</i>	
Term – I	
1.	<p>Basics Of Cost Accounting Concept of Cost, Costing, Cost Accounting and Cost Accountancy, Limitations of Financial Accounting, Origin of Costing, Objectives of Costing, Advantages & Limitations of Costing, Difference Between Financial Accounting and Cost Accounting, Cost Units and Cost Center.</p>
2.	<p>Elements Of Cost Material, Labour and other Expenses, Classification of Costs, Preparation of Cost Sheet, Quotation, Tenders</p>
3.	<p>Material Control Need and Essentials of Material Control, Functions of Purchase Department, Purchase Procedure, Purchase Documentation, Stock Levels, Economic Order Quantity. (EOQ)</p>
Term – II	
4.	<p>Material Accounting Stores Location and Layout, Types of Stores Organization, Classification and Codification of Material, Stores and Material Records – Bin Card, & Store Ledger etc. Issue of Material and Pricing Methods of Issue of Material:- (a) FIFO, (b) LIFO, (c) Simple Average Methods, (d)Weighted Average Methods. Stock valuation, Use of computer in store Accounting</p>
5.	<p>Inventory Control Stock Taking, Periodic and Perpetual Method, ABC Analysis, Inventory Ratios</p>
6.	<p>Labour Cost, Remuneration And Incentives Records &Methods of Time Keeping and Time Booking Study of New Methods. Methods Of Remuneration- ⊗ Time Rate System, ⊗ Piece Rate system, ⊗ Taylor's Differential Piece rate System. Incentive Plan- Halsay Premium Plan,</p>

	<ul style="list-style-type: none"> ☞ Rowan Premium Plan. ☞ Group Bonus Schemes.
7.	Other Aspects Of Labour Labour Turnover, Job Analysis & Job Evaluation Key, Merit Rating
8.	Direct Cost Concept and Illustrations.

Subject Name : Business Entrepreneurship

Course Code : 206-D

<i>Topic Name</i>	
Term – I	
1.	Entrepreneur & Entrepreneurship 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
2.	Study of Biographies of Entrepreneurs (Co-operatives sector) 1. Dr. Vitthalrao Vikhe Patil, Pravranagar 2. Karamveer Bhaurao Patil, Satara 3. Shree. Bhausahab Hire, Nashik 4. Sahkar Maharshi Bhausahab Santuji Thorat, Sangamner 5. Shree Ratnappa Kumbhar, Sangali 6. Shree Dhanajrao Gadgil, Pune
3.	Creativity & Innovation 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
4.	Business Ethics & Social Responsibility of Business 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
Term – II	
5.	Group Entrepreneurship 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
6.	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.
7.	Franchising – Definition - meaning & Types - Advantages to the franchisee & franchisor - Franchisee Relationship Steps in starting franchisee - Cautions in franchising - Business process outsourcing
8.	Challenges in Entrepreneurship Development Challenges-Social, Cultural, Educational, political, economical, International situation, Cross Cultural aspects Measures & Challenges of globalization & entrepreneurship development in India

<i>Topic Name</i>	
Term – I	
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.
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
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
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.
Term – II	
5.	E- Marketing:- Meaning, Definition and utility of e-marketing. Advantages, limitations and challenges before e – marketing. Online and Offline marketing, Present status of emarketing in India, Scope for e -marketing in Indian scenario – online marketing strategies
6.	Rural Marketing:- Introduction – basic features – contemporary rural marketing environment problems, challenges and marketing strategies – present status of rural marketing in India.
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
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

Vocational Computer Application

<i>Topic Name</i>	
1.	System 1.1 Systems Concepts, 1.2 Basic Components of System 1.3 Elements of a System 1.4 General Model of a System
2.	System Analysis and development 2.1 System Analysis, Systems Approach, System Analysis, System Design and System Analyst 2.2 System Development Life Cycle 2.2.1 System Analysis 2.2.1.1 Feasibility Study 2.2.1.2 Requirement Analysis

	2.2.1.3 System Requirement Analysis 2.2.2 System Design 2.2.2.1 System Design Specifications and Programming 2.2.2.2 System Implementation follow up and Maintenance 2.2.2.3 Evaluation of the System 2.3 System Security- Physical Security, Logical Protection 2.4 Structured System analysis and Design Method 2.5 Systems Evaluation
3.	System Tools and Techniques 3.1 Fact Gathering Techniques 3.2 Flow- Charting 3.3 Decision Tree and Decision Tables 3.4 Data Flow Diagrams 3.5 Data Dictionaries 3.6 Pseudo- code and Structured English 3.7 File Specifications 3.8 Designing 3.8.1 Input Design 3.8.2. Code Design 3.8.3 Forms design 3.8.4 Output Design
4.	4. Software Engineering 4.1 What is Software Engineering? 4.2 Objectives of Software Engineering 4.3 Software Qualities 4.4 Methods of software Development 4.4.1 Waterfall Analysis 4.4.2 Spiral
Practical for Paper – IV: Event Driven Programming (Visual Basic 6.0)	
MARKING SCHEME	
1. UNIVERSITY THEORY PAPER : 40 2. TERM END EXAM. : 60 Marks converted to 20 3. PRACTICAL- VIVA/JOURNAL : 40	

■ **THIRD YEAR -**

Subject Name : Business Regulatory Framework (Mercantile Law)

Course Code : 301

<i>Topic Name</i>	
Term – I	
1.	Law of Contract - General Principles. (Indian Contract Act, 1872) · Definition, Concept and kinds of contract · Offer and Acceptance. · Capacity of parties. · Consideration. · Consent and free consent. · Legality of object and consideration. · Void Agreements. · Discharge of contract. · Breach of contract and remedies (Including damages, meaning, kinds and rules for ascertaining damages)
2.	Law of Partnerships: 2.1. Indian Partnership Act 1932:

	<p>Partnership; Definition and Characteristics, Types of Partners, Rights, Duties and Liabilities of Partners, Dissolution of Partnership.</p> <p>2.2. Limited Liability Partnership Act 2008: Limited Liability Partnership (LLP); Concept, Nature and Advantages, Difference between LLP and Partnership Firm, Difference between LLP and company, Partners and designated partners, Incorporation of LLP, Partners and their relations, Liability of LLP and Partners (Section 27). Financial Disclosure by LLP, Contributions (Section 32), Assignments and Transfer of Partnership Rights (Section 42) Conversation to LLP (Section 55), Winding-up and dissolution (Section 63 & 64)</p>
3.	<p>Sale of Goods.(Sale of Goods Act,1930) Contract of sale-Concept and Essentials. Sale and agreement to sale. Goods-Concept and kinds. Conditions and warranties. (Definition, Distinction, implied conditions and warranties)Transfer by non-owners. Rights of Unpaid Seller and Remedial Measures</p>
4.	<p>E-Contracts (E-Transactions/E-Commerce.):</p> <ul style="list-style-type: none"> · Significance of E-Transactions /E-Commerce. _ Nature. _ Formation. _ Legality. _ Recognition. <p>(Chapter 4.Sec.11-13 of I T Act,2000 relating to attribution, acknowledgement, dispatch of E-Records)</p> <ul style="list-style-type: none"> · Digital Signatures –Meaning & functions, Digital Signature certificates [Sections 35-39] · Legal issues involved in E-Contracts.
Term – II	
5.	<p>The Consumer Protection Act, 1986</p> <ul style="list-style-type: none"> · Salient features of the C.P. Act. · Definitions-Consumer, Complainant, Services, Defect & Deficiency, Complainant, unfair trade practice, restrictive trade practice. · Consumer Protection Councils. · Procedure to file complaint & Procedure to deal with complaint & Reliefs available to consumer.(Sec.12 to14) · Consumer Disputes Redressal Agencies. (Composition, Jurisdiction, Powers and Functions.)
6.	<p>Intellectual Property Rights : (IPRs)</p> <ul style="list-style-type: none"> · WIPO: Brief summary of objectives, organs, programmes & activities of WIPO.TRIPS: As an agreement to protect IPR-Objectives & categories of IPR covered by TRIPS. · Definition and conceptual understanding of following IPRs under the relevant Indian current statutes. · Patent: Definition & concept, Rights & obligation of Patentee, its term. · Copyright: Characteristics & subject matter of copyright, Author & his Rights, term. · Trademark: Characteristics, functions, illustrations, various marks, term, internet domain name- Rights of trademark holder. · Design: Importance, characteristics, Rights of design holder. · Geographical Indications, Confidential Information & Trade Secrets, Traditional knowledge—Meaning & scope of these IPRs.
7.	<p>Negotiable Instruments Act, 1881:</p> <ul style="list-style-type: none"> · Concept of Negotiable Instruments: Characteristics, Meaning Important relevant definitions under the Act · Definitions, Essentials of promissory note, bill of exchange and cheque. Distinction

	<p>between these instruments. Crossing of cheques – It's meaning and types.</p> <ul style="list-style-type: none"> · Holder and holder in due course, Privileges of holder in due course. · Negotiation, endorsement, kinds of endorsement. · Liabilities of parties to negotiable instruments. · Dishonour of N. I., kinds, law relating to notice of dishonour. Dishonour of cheques.
8.	<p>Arbitration & Conciliation:</p> <ul style="list-style-type: none"> · Concept of Arbitration & Conciliation. · Definition & Essentials of Arbitration Agreement. · Power and Duties of Arbitration. Conciliation proceeding. (Provisions of Arbitration & Conciliation Act, 1996 in nutshell to be covered.)

Subject Name : Advanced Accounting

Course Code : 302

<i>Topic Name</i>	
Term – I	
1.	<p>Accounting Standards & Financial Reporting (Introduction to IFRS-Fair Value Accounting):- Brief Review of Indian Accounting Standard :- AS- 3, AS-7, AS-12, AS-15 AS-17 to AS-25 simple practical examples of application nature</p>
2.	<p>Final Accounts of Banking Companies :- * Introduction of Banking Company - Legal Provisions – Non Performing Assets (NPA) - Reserve Fund - Acceptance, Endorsements & Other Obligations - Bills for Collection - Rebate on Bills Discounted - Provision for Bad and Doubtful Debts - Preparation of Final Accounts in vertical form as per Banking Regulation Act 1949. * Introduction to Core Banking System.</p>
3.	<p>Insurance Claim Accounts :- A. Claim for Loss of Stock - Introduction - Procedure for Calculation - Average Clause - Treatment of abnormal items of goods - Under & Overvaluation of Stock. B. Claim for Loss of Profit - Introduction - Indemnity under policy - Some important terms - Procedure for ascertaining claims. C. Claim for Loss of Fixed Assets - Introduction - Some important terms - Procedure for ascertaining claims.</p>
4.	<p>Final Accounts of Co-operative Societies :- a. Credit Co-operative Societies :- b. Consumer Co-operative Societies :- Meaning - Allocation of Profit as per Maharashtra State Co-operative Societies Act. Preparation of Final Accounts of Credit Co-operative Societies and Consumer Co-operative Societies</p>
Term – II	
5.	<p>Computerized accounting practices:- A. VAT & VAT Report B. Service Tax C. Central Value Added Tax D. Income Tax - Tax Deducted at Source (TDS) Including entries with the help of Accounting Software. (Demonstration and Hands Experience.)</p>
6.	<p>Branch Accounts :- Stock and Debtors System :- Introduction - Types of Branches – Goods supplied at Cost & Invoice Price.</p>
7.	<p>Single Entry System :- Conversion of Single Entry into Double Entry :- Introduction - Preparation of Cash Book - Total Debtor Account - Total Creditor Account - Final Accounts.</p>
8.	<p>Analysis of Financial Statements :- Ratio Analysis :- Meaning - Objectives - Nature of Ratio analysis - Problems on Ratio Analysis restricted to the following Ratio only - *Gross Profit Ratio *Net</p>

Profit Ratio * Operating Ratio * Stock Turnover Ratio * Debtor Turnover Ratio * Current Ratio * Liquid Ratio * Debt to Equity Ratio.

Subject Name : Indian & Global Economic Development

Course Code : 303 - A

Topic Name	
Term – I	
1.	Introduction 1.1 Basic Characteristics of the Indian Economy as an emerging economy. 1.2 Comparison of the Indian Economy with developed economies with respect to 1.2.1 National Income 1.2.2 Per-Capita Income 1.2.3 Agriculture 1.2.4 Industry 1.2.5 Service Sector
2.	Agricultural Development in India Since Independence 2.1 Place of Agriculture in Indian Economy 2.2 Constraints in Agricultural Development 2.3 Rural Indebtedness – Causes and measures 2.4 Agricultural Marketing – Problems and measures 2.5 Price Policy – Minimum Support Price (M.S.P.)
3.	Industrial Development in India Since 1991 3.1 Role of Industrialization in Economic development 3.2 Role of Small, Medium and Large Scale Enterprises (SMEs) – Problems & Prospects 3.3 New Industrial Policy 1991 3.4 Evaluation of Industrial Policy 1991
4.	Infrastructure in India Since 1991 4.1 Role of Basic infrastructure in economic development of India. 4.2 Private v/s Public investment in infrastructure development 4.3 Role of Private Sector in infrastructural development 4.4 Role of Public Sector in infrastructural development
Term – II	
5.	Human Resource Development 5.1 Role of Human Resource in Economic Development 5.2 Concept of Human Development Index (HDI) 5.3 Concept of Human Poverty Index 5.4 Concept of Gender – related development index 5.5 Gender Employment measures
6.	Global Economic Development and Foreign Capital 6.1 Meaning and Challenges of Liberalization, Privatization & Globalization. 6.2 Meaning and Role of Foreign Capital 6.3 Need for Foreign Capital 6.4 Forms of foreign capital 6.5 Advantages & Disadvantages of Foreign Capital
7.	Foreign Trade and Balance of Payment 7.1 Importance of Foreign Trade in Economic Development. 7.2 Concept of Balance of Trade and Balance of Payment 7.3 India's Balance of Payment Position since 1991 7.4 Convertibility of Indian Rupee – Current & Capital Account 7.5 Current Export – Import Policy (EXIM Policy)
8.	Regional & International Economic co-operation Importance, Objectives, Structure and functions of - 8.1 South Asian Association for Regional co-operation (SAARC) 8.2 International Monetary Fund (IMF) 8.3 World Bank or International Bank for Reconstruction and Development (IBRD) 8.4 World Trade Organization (WTO)

	8.5 BRICS – Introduction & Functions
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Subject Name : International Economics

Course Code : 303 - B

Topic Name	
Term – I	
1.	Introduction 1.1 Meaning and Scope of International Economics. 1.2 Importance of International Trade 1.3 Domestic Trade Vs International Trade 1.4 Role of International Trade in Economic Growth
2.	Theories of International Trade 2.1 Theory of absolute cost advantage 2.2 Theory of comparative cost advantage 2.3 Theory of factor endowment (Hecksher-ohlin Theory, Leontief Paradox) 2.4 Intra Industrial Trade
3.	Terms of Trade 3.1 Concept of Terms of Trade A) Gross Barter Terms of Trade B) Net Barter Terms of Trade C) Income Terms of Trade and Trade Policy D) Single Factorial Terms of Trade E) Double Factorial Terms of Trade 3.2 Factors affecting on Terms of Trade 3.3 Free Trade Policy – Meaning, Arguments for and against 3.4 Protection Policy – Meaning, Arguments for and against
4.	Regional and International Economic Co-operation 12 4.1 Regional Co-operation – European Union (E.U) 4.2 South Asian Association for Regional co-operation (SAARC) 4.3 Concept of Trade Blocks and Economic Integration 4.3.1 South American Preferential Trading Arrangement (SAPTA) 4.3.2 North Atlantic free Trade Agreement (NAFTA) 4.4 BRICS – Introduction & Functions
Term – II	
5.	Balance of Payment 5.1 Concept of Balance of Trade and Balance of Payments 5.2 Balance of Payment on current Account and Capital Account 5.3 Measures to correct disequilibrium of Balance of Payment 5.4 Causes of disequilibrium of Balance of Payment 5.5 Convertibility of Rupee on Current and Capital Account
6.	Foreign Exchange Rate 6.1 Meaning of Foreign exchange rate 6.2 Fixed v/s flexible exchange rate 6.3 Theories of Exchange Rate 6.3.1 Purchasing Power Parity Theory 6.3.2 Balance of Payments Theory
7.	Foreign Exchange Market 7.1 Structure of foreign exchange market 7.2 Management of Foreign Exchange -inflow and outflow of foreign capital. 7.3 Euro Dollar Market – Nature and Scope 7.4 Advantages & Disadvantages of Foreign Exchange Market.
8.	Factor Mobility and Foreign Trade Policy 8.1 Foreign Capital – Meaning of Foreign Direct Investment and Foreign Institutional Investments

8.2 Role of Multi National Corporations (MNC's)
8.3 Motives and effects of International Labour Migration
8.4 India's Foreign Trade Policy since 1991 Features, Trends and Evaluation.

Subject Name : Auditing & Taxation

Course Code : 304

Topic Name	
Term – I	
1.	Introduction to Principles of Auditing and Audit Process. Definition, Nature-objects-Advantages of Auditing-Types of errors and frauds Various Classes of Audit. Audit programme, Audit Note Book, Working Papers, Internal Control-Internal Check-Internal Audit
2.	Checking, Vouching and Audit Report Test checking-Vouching of Cash Book-Verification and Valuation of Assets and Liabilities. Qualified and Clean Audit Report-Audit Certificate-Difference between Audit Report and Audit Certificate. Auditing and Assurance Standards. (AAS- 1,2,3,4,5,28,29)
3.	Company Auditor Qualification, Disqualifications, Appointment, Removal, Rights, Duties and liabilities.
4.	Tax Audit Definition of Accountant-Scope of Auditor's Role under Income Tax Act Compulsory Tax Audit- Certification for Claiming exemptions- Selective Tax Audit Tax Consultancy and Representation- Proforma of Computerized Systems.
5.	Audit of Computerized Systems Auditing in an EDP environment-planning an audit in a computer Environment - problems encountered in an EDP environment- General EDP Control – EDP Application Control- System Development- Data transfer- Audit practice in relation to computerized systems-Computer Assisted Audit Techniques (Factors and Preparation of CAAT)
Term – II	
6.	Important Concepts and Definitions under Income Tax Act-1961. Income, Person, Assessee, Assessment year, Pervious year, Agricultural Income, Exempted Income, Residential Status of an Assessee, PAN, TAN
7.	Computation of Taxable Income under the different Heads of Income a. Income from Salary – Meaning of salary, Salient features of salary, Allowances and tax Liability- Perquisites and their Valuation, Deductions from salary. (Theory and Problems) b. Income from House Property Basis of Chargeability, Annual Value, Self occupied and let out property Deductions allowed, (Theory and Problems) c. Profits and Gains of Business and Professions Definitions, Deductions expressly allowed and disallowed (Theory And Problems) d. Capital Gains Chargeability-definitions-Cost of Improvement, Short term and long term Capital gains (Theory only) e. Income from other sources- Chargeability - deductions - Amounts not deductible.(Theory only)
8.	Computation of Total Taxable Income of an Individual Gross total Income-deductions u/s-80C, 80ccc to 80 U – Income Tax calculation- (Rates applicable for respective Assessment year) Education cess
9.	Miscellaneous Tax deducted at source-Return of Income-Advance payment of Taxmethods of payment of tax-Forms of Return-Refund of Tax. (Theory)

10.	Income Tax Authorities Structure, Functions and powers of various Income Tax Authorities. (Administrative and Judicial), Central Board of Direct Taxes.
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Subject Name : Business Administration Paper - II

Course Code : 305-A

<i>Topic Name</i>	
Term – I	
1.	Human Resource function 1.1 Meaning, Objectives of Human Resource Function, Difference between H.R.M. and H.R.D. 1.2 Organization, Scope and functions of Human Resource Department in Modern Business. 1.3 Human Resource Planning – Nature and Scope, Job analysis – Job description - Job specification. 1.4 Emerging Concept of H.R.D. – Quality Circles –Kaizen – Voluntary Retirement Schemes.
2.	Recruitment and Training 2.1 Methods or sources of Recruitment of manpower, Role of Recruitment Agencies- Selection Process. 2.2 Types of Interviews- Interview Techniques. 2.3 Objectives and importance of Training and Development. 2.4 Types and Methods of Training Programmes.
3.	Employee Career and Succession planning 3.1 Aims and objectives of career planning. 3.2 Career Planning Process – Career Planning Structure. 3.3 Succession Planning - Meaning Need and importance. 3.4 Types of Career Opportunities A) Public Sector :- State and Local Government level – Personnel officer, Purchasing officer, secretary, Director of Administration Accountant etc. B) Private sector :-Marketing and Sales, Production and Material Management, Financial sector, Management as a profession, Insurance Industry, Accounting and Management Information System.
4.	Performance Appraisal Management. 4.1 Concept and Importance. 4.2 Performance Appraisal Process. 4.3 Methods and Techniques. 4.4 Merits and limitations of performance appraisal.
Term – II Marketing Functions	
5.	Introduction 1.1 Meaning and scope of Marketing. 1.2 Objectives of Marketing. 1.3 Classification of marketing. 1.4 Functions of Marketing
6.	Marketing Mix 2.1 Meaning and Importance of Product, Product mix, product life cycle. New product development- Types of new product, Branding, Packaging, Labeling. 2.2 Price – Meaning, Factors affecting Pricing Decisions, Methods of Pricing. 2.3 Place – Functions of distribution channels, Types of distribution channels, Impact of technology on Distribution. 2.4 Promotion – Meaning of sales promotion, Importance, Methods and New techniques of sales promotion.
7.	Advertising 3.1 Advertising- Meaning, Scope, Importance, Role of advertising in modern business, Criticism on Advertising practices. 3.2 Advertising media – Different medias of advertising, Selection of advertising

	<p>media.</p> <p>3.3 Ethics in advertising- Ethics and appeals in Advertising, Advertising Standards Council of India.</p> <p>3.4 Future of advertising – Advertising in depression and crisis, Employment opportunities in advertising field.</p>
8.	<p>Modern Marketing Trends</p> <p>4.1 Global marketing – Meaning, Scope, Importance, International marketing Challenges and Problems.</p> <p>4.2 Marketing Research- Meaning, Scope and Methods of Marketing research.</p> <p>4.3 Retailing- Meaning, New Trends in Marketing, Direct Marketing, Malls, Franchising.</p> <p>4.4 Recent Trends in Marketing - i) E-Marketing, ii) Telemarketing, iii) Internet Marketing, iv) M-Marketing.</p>

Subject Name : Banking & Finance Paper - II

Course Code : 305-B

<i>Topic Name</i>	
Term – I	
1.	<p>Indian Financial System :</p> <p>A) Financial Institutions - Regulatory, Intermediary and Non-Intermediaries.</p> <p>B) Financial Markets - Money and Capital Markets.</p> <p>C) Financial Instruments</p> <p>D) Indicators of Financial Development</p> <p>E) Role of Financial System in Economic Development</p>
2.	<p>Indian Money Market</p> <p>2.1 Meaning and Scope of Indian Money Market</p> <p>2.2 Structure and Characteristics of Money Market</p> <p>2.3 Functions of Indian Money Market</p> <p>2.4 Institutions in the Money Market</p> <p>2.5 Deficiencies of Indian Money Market.</p> <p>2.6 Reforms in Indian Money Market after 1991</p>
3.	<p>Indian Capital Market</p> <p>3.1 Meaning and Scope of Indian Capital Market.</p> <p>3.2 Characteristics of Capital Market.</p> <p>3.3 Participants of Capital Market</p> <p style="padding-left: 20px;">BSE - Bombay Stock Exchange</p> <p style="padding-left: 20px;">NSE -National Stock Exchange</p> <p style="padding-left: 20px;">OTCEI - Over the Counter Exchange of India.</p> <p>3.4 Primary and Secondary Markets : its working</p> <p>3.5 Reforms in Indian Capital Market after 1991.</p>
4.	<p>Foreign Exchange Market</p> <p>1. Meaning, Segments, Participants.</p> <p>2. Spot, Forward Market</p> <p>3. Basics of Exchange Rate Determination</p> <p>4. Rate Quotations</p> <p>5. Methods of Foreign Exchange</p> <p>6. Exchange Risk Management</p>
Term – II	
5.	<p>NBFIs - (Non-Banking Financial Institutions)</p> <p>5.1 Meaning and Types of NBFIs</p> <p>5.2 Distinction between Bank And NBFIs</p> <p>5.3 Functions of Following :</p> <p style="padding-left: 20px;">1. Lease Financing</p> <p style="padding-left: 20px;">2. Mutual Funds</p> <p style="padding-left: 20px;">3. Factoring</p>

	<p>4. Housing Finance 5. Venture Capital 6. Merchant Bank</p>
6.	<p>Development Financial Institutions (DFIs) Working and Progress of : 1. IFCI - Industrial Finance Corporation of India 2. SIDBI - Small Industries Development Bank of India 3. SFCs - State Finance Corporations. 4. NSSIDC - National Small Scale Industrial Development Corporation 5. Mudra Bank 6. Bharatiya Mahila Bank</p>
7.	<p>Investment Institutions in India Organization, Working & Functions of 7.1 UTI - Unit Trust of India. 7.2 Life Insurance Companies - Public & Private. 7.3 Non Life Insurance Companies - Public & Private. 7.4 Post office Savings Schemes 7.5 Provident Funds 7.6 Pension Funds</p>
8.	<p>Regulatory Institutions In Market : Organization Functions & Working of 8.1 SEBI - Security Exchange Board of India 8.2 IRDA - Insurance Regulatory & Development Authority. 7.3 PFRDA - Provident Fund Regulatory Development Authority</p>

Subject Name : Cost and Work Accounting Paper - II

Course Code : 305-C

<i>Topic Name</i>	
Term – I	
1.	<p>Overheads: 1.1. Meaning and definition of overheads. 1.2. Classification of overheads</p>
2.	<p>Accounting of Overheads (Part-I) 2.1 Collection and Allocation of overheads. 2.2 Apportionment and Re-apportionment of overheads</p>
3.	<p>Accounting of Overheads (Part-II) 3.1 Absorption - Meaning ,Methods of Overhead Absorption 3.4 Under and Over Absorption of overheads- Meaning, Reasons and Accounting treatment</p>
4.	<p>Activity Based Costing 4.1 Definitions-Stages in Activity Based Costing 4.2 Purpose and Benefits of Activity Based Costing 4.3 Cost Drivers 4.4 Problems on Activity Based Costing [Simple Problems only]</p>
Term – II	
5.	<p>Methods of Costing: 5.1 Introduction to Methods of Costing. 5.2 Job Costing- Meaning, Features, Advantages and Limitations</p>
6.	<p>Contract Costing: 6.1 Meaning and Features of Contract Costing 6.2 Work Certified and Uncertified, Escalation clause, Cost Plus contract, work-in- progress 6.3 Profit on incomplete contract</p>
7.	<p>Process Costing 14 7.1 Meaning and features of process costing 7.2 Preparation of process accounts including normal and abnormal loss/gain 7.3 Joint Products and By Products [Theory Only]</p>

8.	Service Costing: 8.1 Meaning, Features and Applications. 8.2 Cost Unit-Simple and composite 8.3 Cost Sheet for Motor transport service 8.4 Cost Statement for Hospital and Hotel Organization
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Subject Name : Business Entrepreneurship Paper - II

Course Code : 305-D

<i>Topic Name</i>	
Term – I	
1.	SMALL SCALE INDUSTRIES Definition - Meaning - Product Range - Capital Investment - Meaning and importance of Tiny Industries, Ancillary Industries, Cottage Industries. Role played by SSI in the development of Indian Economy. Problems faced by SSI's and the steps taken to solve the problems - Policies Governing SSI's.
2.	FORMATION OF SMALL SCALE INDUSTRY Business opportunity, scanning the environment for opportunities, evaluation of alternatives and selection based on personal competencies. Steps involved in the formation of a small business venture: location, clearances and permits required, formalities, licensing and registration procedure.
3.	BUSINESS PLAN PREPARATION : Meaning and importance - objectives - Selection of suitable form of organisation - Precautions to be taken by an entrepreneur while preparing Business Plan. Project Appraisal - Break - even Analysis and Ratio Analysis : Debt : Service Coverage Ratio - Gross Profit : Net Profit Ratio and Return on Investment (ROI), Project Audit
4.	PROJECT ASSISTANCE Financial assistance through SFC's, SIDBI, Commercial Banks, IFCI - Non-financial assistance from DIC, SISI, KVIC - Financial incentives for SSI's and Tax Concessions - Assistance for obtaining Raw Material, Machinery, Land and Building, Venture Capital and Technical Assistance
Term – II	
5.	BUSINESS PLAN (BP) IMPLEMENTATION Meaning - importance - preparation of Business Plan, Financial aspects, Marketing aspects, Human Resource aspects, Technical aspects, Social aspects of Business Plan. Common pitfalls to be avoided in preparation of a Business Plan.
6.	SMALL ENTERPRISE MANAGEMENT : (As Distinct from corporate sector management) Functional v/s Integrated Approach Structured v/s Flexible Approach Logical v/s Creative Approach Start up phase Management: Difference of opinion with in promoting team - Avoiding failure – Problem-Solving, Creativity and Innovation, Stability Phase Management, Growth phase Management,
7.	BUSINESS CRISES AND SICKNESS : Types of Business Crises, Starting crises, Cash crises, Delegation Crises, Leadership Crises, Financial Crises, Prosperity Crises, Succession Crises, Sickness : Meaning and Definition, Symptoms, Causes, Turnaround Strategies, Revival Schemes of Sickness
8.	SKILL DEVELOPMENT <ul style="list-style-type: none"> • Preparation of a Project report to start a SSI Unit. • Preparing a letter to the concerned authority-seeking license to the SSP Unit (You propose to start). • Format of a business plan. • A Report on the survey of SSI units in the region where college is located • Chart showing financial assistance available to SSI along with rates of interest

	<ul style="list-style-type: none"> • Chart showing tax concessions to SSI both direct and indirect. • Success stories of Entrepreneurs in the region. (Any Two) • Documents required for Registration of SSI
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Subject Name : Marketing Management Paper - II

Course Code : 305-E

<i>Topic Name</i>	
Term – I	
1.	Marketing Planning and Sales Forecasting Meaning of Marketing Planning, Importance of Marketing Planning, Types of Marketing Plan, Elements of a Marketing Plan, Process of Preparing a Marketing Plan, Meaning of Sales Forecast, Sales Budgets and Sales Quota, Sales Forecasting Methods, Forecasting Techniques
2.	Social Marketing: Meaning and Objectives of Social Marketing, Social Responsibility of Marketing Manager, Impact of Marketing on Society and Other Business, Social Criticism of Marketing, Recent Trends in Social Marketing
3.	Marketing Organisations Meaning of Marketing Organisation, Changing role of Marketing Organisation, Factors affecting on Marketing Organisation, Essentials of an effective Marketing Organisation, Types of Marketing Organisation
4.	Marketing Strategies Concept of Strategy, Characteristics of Strategy, Meaning of Marketing Strategy Competitive Marketing Strategies, Competitive Strategies in Global Environment Benchmarking – A total for effective Marketing Strategy – meaning, process and advantages of Benchmarking
Term – II	
5.	Agricultural marketing Meaning of Agriculture Marketing, Types of Agri-Products, Features of Agri-Products, Types of Markets – Defects of Agri- marketing and remedies, Marketing Intelligence System and Agriculture Marketing, Distinction between manufacture goods marketing and Agriculture goods marketing
6.	International Marketing Meaning, nature, need and importance of International Marketing, International Marketing Vs Domestic Marketing Problems and Challenges in International Marketing Mode of entry in International Market, Scope of International Marketing
7.	Marketing Regulations Importance of Marketing Regulations in Marketing. Relevance and importance of following Acts in the Context Marketing Management Consumer Protection Acts, 1986, Trade Mark Acts, 1999, Competition Acts, 2002, Indian Patent (amendment) Acts, 2005, Bureau of Indian Standards Act
8.	Globalization and Marketing Meaning of Globalization, Features of Globalization, Marketing in 21st Century Impact of Globalization on marketing, Benefits and limitation of Globalization, Case study related to Global Marketing

Vocational Computer Application

Paper IV : Information Systems and Web Designing

Course Code : 305

<i>Topic Name</i>	
1.	Introduction to Information Systems 1.1 Why Information Systems? 1.2 What is an Information System? 1.3 Transformation of the business Enterprise, Globalization, Rise of

	Information Economy, Emergence of digital firm 1.4 Dimensions of Information Systems – Organizations, Management, Technology
2.	Information Systems-Types 2.1 Major types of Systems in Organizations – Operational Level, Management Level, Strategic Level 2.2 Major types of Information Systems – Transaction Processing System, Management Information System, Decision Support System, Executive Support System
3.	Introductions to Web Design 3.1 What is Web Design, Web Design Pyramid, Building Web Sites – Web development Process Model, 3.2 General Web site types-Static, Dynamic, Interactive 3.3 Factors Influencing Web Site Design, 3.4 Elements of Web Site Design 3.4.1 Site Structure 3.4.2 Site Navigation 3.4.3 Web page design and layout 3.5 web content management
Term – II	
4.	Introduction to HTML 1.1 Introduction to HTML, WWW and WC 1.2 Basic HTML Structure 1.3 Common HTML Tag 1.4 List, Table, Frames 1.5 HTML form and form elements 1.6 Introduction to HTML Front Page 1.7 HTML skeleton • HTML tags for text, links, lists • HTML tags and web standards for images (graphics) • Simple layouts • Complex layouts • HTML tags for layout • HTML tags for tables • HTML tags for styles • Internal CSS style sheets • External CSS style sheets
5.	CSS(Cascading Style Sheet) 2.1 Introduction to style sheet 2.2 Types of style sheet 2.3 Style sheet property
6.	E Commerce 3.1. Scope 3.2 Types - B to B, B to C, C to B, C to C. 3.3 General Trade cycle 3.4. Trade cycle -E-market, EDI, Internet Commerce 3.5. E-payment-Credit card, Debit card, E-cheque 3.6. Digital Signature, Digital Certificate

Subject Name : Business Administration Paper - III

Course Code : 306-A

<i>Topic Name</i>	
Term – I	
1.	Finance -: 1.1 Money and Finance, Need, Nature and Importance of Finance.

	1.2 Finance Functions, Objectives of Financial Management, Functions of Finance Manager. 1.3 Financial need of a modern business organization
2.	Financial Planning -: 2.1 Meaning, Nature and characteristics of financial planning. Scope, Importance, Advantages, Limitations, of Financial Planning . 2.2 Steps in financial planning. 2.3 Methods of estimating financial requirements
3.	Capitalization and Capital Structure -: 3.1 Capitalization – Concept, Factors governing capitalization, over and under capitalization - Causes and effects, Fair Capitalization. 3.2 Capital Structure- Meaning, Concept and Principles of capital structure, Factors influencing the pattern of capital structure. 3.3 Trading on equity- Concepts and effects
4.	Management of Capital -: 4.1 Types of capital- Fixed capital and working capital, owned and borrowed capital, Short and Long term Capital. 4.2 Need, Importance, Factors governing fixed and working capital requirement. 4.3 Sources of capital - Shares, Debentures, Public Deposits, Ploughing back of profits, Loans from Bank and Financial Institutions, Trade creditors, Installment credit etc.
Term – II	
5.	Production management Functions -: 1.1 Meaning, Definition, Functions of Production Management, Responsibilities of Production manager . 1.2 Production Planning - Objectives, Importance, levels of planning. 1.3 Routing & Scheduling - Meaning, Route Sheets, Scheduling, Master and sequential scheduling, scheduling devices. 1.4 Production control- Definition and meaning, Necessity, objectives, factors and techniques of production control
6.	Plant Location and Plant Layout 2.1 Introduction, importance, factors responsible for plant location. 2.2 Plant Layout- Meaning, Definition, Importance of good layout, factors relevant for choice of layout, Line, Process and Product layout. 2.3 Plant Layout - Advantages, disadvantages and techniques
7.	Inventory management 3.1 Inventory management -Introduction, methods, and Norms. 3.2 EOQ, Use of Computers in Inventory Management, 3.3 Material Requisition Planning (MRP) , Just In Time (JIT),ABC Analysis
8.	Material Handling and supply chain management 4.1 Meaning, function of material handling, principles of material handling. 4.2 Common material handling devices fork lift truck, platform truck, straddle carrier, chain hoist, roller and belt conveyor, bridge crane, crawler crane. 4.3 Supply chain management- Theory, Principles, Implications, Factors affecting supply chain management

Subject Name : Banking & Finance Paper – III

Course Code : 306-B

<i>Topic Name</i>	
Term – I	
1.	LAWS RELATING TO BANKING IN INDIA Provisions of The Banking Regulation Act, 1949, with reference to the following: Definition – Capital - Reserve Fund - Cash Reserve for Non Schedule Banks Liquid Assets – Licensing - Branch Licensing - Management Profit and Loss Account and Balance Sheet – Sec. 10, 29 & 30 Powers of the Reserve Bank of India – Sec. 35 & 36 Voluntary Amalgamation – Sec. 44A

	Compulsory Amalgamation – Sec. 45, Liquidation – Sec. 45 Banking Regulation Act as applicable to Co-operative Banks.
2.	NEGOTIABLE INSTRUMENTS ACT, 1881 Definition, Characteristics and Presumptions of Negotiable Instruments. Promissory Note, Bills of Exchange and Cheque – Definition and Features Parties to Negotiable Instruments, Negotiation, Presentment, Notice of Dishonor, Noting and Protesting
3.	PAYING BANKER Precautions in Payment of Customers’ Cheques Paying Banker’s Duties and Rights, Statutory Protection to Paying Banker Payment of forged Cheque, Return of cheques
4.	COLLECTING BANKER Precautions in collecting Customer’s Cheques Collecting Banker’s - Duties and Rights, Statutory Protection to Collecting Banker Dishonor of Cheques by Non-Acceptance and Non-Payment
Term – II	
5.	RELATIONSHIP BETWEEN BANKER AND CUSTOMER Definition of Banker and Customer Relationship as Debtor and Creditor Banker as Trustee, Banker as Agent, Banker’s Obligation of Secrecy of Accounts Banker’s Lien, Right of Set Off, Disclosure permitted by the Banker’s Practices and Usage, Bankers Obligation to honour Cheques, Garnishee Order Termination of Relationship
6.	SECURITIES FOR ADVANCES: Principles of Secured Advances Precautions to be taken by the banker while advancing against: a. Documents of title to Goods b. Real Estate c. Fixed Deposit Receipt d. Bullion e. Supply Bills f. Life Insurance Policy g. Shares h. Agricultural Produce
7.	MODES OF CREATING CHARGE: Lien , Pledge , Hypothecation Mortgages and types of Mortgages, Precautions to be taken by Bankers while creating and recording charge
8.	PROJECT APPRAISAL & RECOVERY MEASURES A) Steps in Project Appraisal - Economic, Technical, Managerial, Operational and Financial Aspects. B) Recovery Measures: i) Legal Measures: Debt Recovery Tribunal – LokAdalat – Corporate Debt ii) Non Legal Measures: Follow up action – One time settlement – Recovery Camps – Recovering through Self Help Groups. Recovery System – Recovery under Securitisation and Reconstruction of financial Assets and enforcement of Security Interest Act, 2003

Subject Name : Cost & Works Accounting – III

Course Code : 306-C

<i>Topic Name</i>	
Term – I	
1.	Marginal Costing: 1.1 Meaning and concepts- Fixed cost, Variable costs, Contribution, Profit-volume Ratio, Break-Even Point & Margin of Safety. 1.2 Cost-Profit-Volume Analysis- Assumptions and limitations of cost volume

	analysis 1.3 Application of Marginal Costing Technique:- Make or buy decision, Acceptance of export order & Limiting factors
2.	Budgetary Control: 2.1 Definition and Meaning of Budget & Budgetary control 2.2 Objectives of Budgetary control 2.3 Procedure of Budgetary control 2.4 Essentials of Budgetary control 2.5 Advantages and Limitations of Budgetary control 2.6 Types of Budgets.
3.	Uniform costing and Inter-firm Comparison 3.1 Meaning and ,objectives 3.2 Advantages and disadvantages.
4.	Introduction to management information system in Costing 4.1 Meaning , objectives and Advantages 4.2 Procedure of MIS
Term – II	
5.	Standard Costing 5.1 Definition and meaning of standard cost & standard Costing . 5.2 Types of standards, setting up of Material & Labour Standards 5. 3 Difference between Standard Costing & Budgetary Control. 5.4 Advantages and Limitations of standard costing 5.5 Variance Analysis & its Significance 5.6. 1 Meaning, Types and Causes of Material & Labour variances. 5.6. 2 Problems on Material & Labour variances
6.	Farm Costing 6.1 Meaning and Features of Farm Costing 6.2 Advantages & Limitations of Farm Costing 6.3 Practical Problems
7.	Cost Accounting Record Rules & Cost Audit: 7.1 Introduction to cost accounting record u/s 148 of the companies Act 2013 7.2 Cost records and Verification of Cost Records 7.3 Cost auditor – Appointment- Rights and duties
8.	Cost Audit (Legal Provisions): 8.1 Cost Audit - Meaning, Scope, objectives & advantages of Cost Audit. 8.2 Cost Audit Report and Annexure to cost Audit Report. 8. 3 Introduction to Cost Accounting Standards issued by Institute of Cost and Management of India . 8.4 Generally accepted Cost Accounting principles

Subject Name : Business Entrepreneurship Paper– III

Course Code : 306-D

<i>Topic Name</i>	
Term – I	
1.	Organizational Behavior: Organization; Meaning, Definitions, Goals, Approaches. Organizational Behavior – Meaning, Definitions, Need. Nature. Importance & Scope, Historical roots of OB. Organizational Behavior Models
2.	Individual Behavior and Personality: Determinants of individual behavior – Personality: Meaning, Definitions, Determinants of Personality, Personality Traits, Personality Development, Emotional Intelligence, Entrepreneurial Personality.
3.	The study of Autobiographies of following Entrepreneurs: (1) Dr. Nilakantha Kalyani (2) Shri. D.S. Kulkarni (3) Mr.Aditya Vikram Birla

	(4) hri. Dilip Narayan Borawake (5) Mrs.Jyoti Naik (Ejjat Ki Lajjat, Shri Mahila Gruh Udyog, Lijjat Papad) (6) Shri Ramesh J. Chavan-Thundered Unbottled
4.	Group and Group Dynamics: Meaning and Definitions of group, Classification of group, Group task Group size – Group formation process. Group Structure. Group Dynamics: Influence in Group Group Cohesion – Helping Behavior, Co – Operation and Competition Improved Work group.
Term – II	
5.	Team Building: Team - Meaning and Definitions, Team v/s Group, Types of team, Creating high performance team, Managing team
6.	Stress and Conflict Management: Stress – Meaning and Definitions. Types, Sources and Consequences of stress Stress management – Personal and Organizational approach Conflict Management: - Meaning and nature of Conflicts. Types Causes of Conflicts. Remedies to overcome the Conflicts
7.	Motivation: Motivation at work place – Meaning and Definitions. Need & Types of Motivation Job description & Job analysis Management by Objects (MBO)– Job rotation – Job enrichment – Employee Involvement Programme
8.	Organizational Change and Development: Meaning and Definitions, Causes of Change, A Change Model, Resistance to Change, Strategies of Change and Development

Subject Name : Marketing Management Paper– III

Course Code : 306-E

<i>Topic Name</i>	
Term – I	
1.	Advertising I a) Fundamentals of Advertising 1. Conceptual framework, Nature, Scope and Scope and Functions of Advertising 2. Role of Advertising in Modern Business 3. Advertising – Objectives – Types, Benefits and Limitations 4. Ethics in Advertising b) Advertising Media 1. Definitions – Classifications and Characteristics of Different Media 2. Comparative Study of Advertising Media 3. Selection of Media-Factors Affecting Selection of Media 4. Media Mix-Geographical selective-Media Scheduling 5. E-Advertising
2.	Advertising II - Appeals and Approaches in Advertisement 1. Introduction- Different Appeals and their Significance 2. Advertising Message 3. Direct and Indirect Appeal 4. Relation between Advertising Appeal and Buying Motive 5. Positive and Negative Emotional Approaches
3.	Brand management a) Introduction of Branding b) Brand identity c) Advertising and Branding d) Brand Extension e) Identity Sources – symbols, logos, trademarks

4.	Industrial Marketing a) Introduction to Industrial Marketing b) Types of Industrial Goods c) Difference between Industrial and Consumer Marketing d) Purchasing practices of Industrial customers
Term – II	
5.	Marketing Research a) Meaning, nature and scope of Marketing Research b) Marketing Research process c) Types of Research d) Types of Data e) Types of Questionnaire
6.	Distribution Management a) Warehousing and Transport decisions b) Logistics – meaning, nature c) Logistics Function d) Warehousing – need, functions e) Transportation – modes, factors affecting transportation costs
7.	Target Marketing a) Meaning, nature, importance, b) Market Targeting, c) Selection of Target Segment, d) Targeting Strategies
8.	Marketing Control a) Meaning, objectives of Marketing Control b) Benefits of Marketing Control: - essential of an effective Marketing Control System c) Techniques of Marketing Control d) Process of Marketing Control e) Marketing Audit – meaning, characteristics, objectives, process of Marketing Audit

Vocational Computer Application

Paper IV : Entrepreneurship Development and Project Report

Course Code : 306

<i>Topic Name</i>	
1.	Introduction 1.1 Entrepreneurship – its concept and historical background 1.2 Need and scope of entrepreneurship in modern society 1.3 Key elements of Entrepreneur 1.4 Entrepreneurial process 1.5 Characteristics of Entrepreneurship 1.6 Types of Entrepreneurs
2.	Business Organizations 2.1 Meaning and definition 2.2 Forms of business organizations such as sole proprietorship, partnership, Joint Stock Company, Cooperative organization etc. 2.3 Relative merits and demerits of each form. 2.4 Types of Small Scale Industry Sources of Information: where to go for what? a. District Industry Centre (DIC) b. Maharashtra Industrial Development Corporation (MIDC) c. Maharashtra State Small Industries Development Corporation(MSSIDC) d. Small Industries Services Institute (SISI) e. National Institutes of Entrepreneurship and Small Business Development (NIESBUD) f. National Entrepreneurship Development Board (NEDB)

	g. Entrepreneurship Development Institute of India h. Commercial and Co-operative Banks i. State Industrial Development Bank (SIDBI) j. Maharashtra State Electricity Board k. Pollution Control Board
3.	Legal Aspects of Small Business 3.1 Recent Trends in Taxation 3.2 Procedure of registration of SSI. 3.3 Factory Act and Payment of Wages Act
4.	Entrepreneurship Development 4.1 Identification of opportunities for Entrepreneurship 4.2 Ideas to start new business 4.3 Criteria for selection of new product or service 4.4 Technical and economic feasibility of a project 4.5 Small company project for getting financial assistance
5.	Entrepreneurial Competencies 5.1 Meaning of Entrepreneurial Competencies 5.2 Developing Entrepreneurial Competencies 5.3 Importance of Entrepreneurial Competencies
Term – II	
	Project Work
6.	Meaning, Scope and Importance of Research
7.	Research Methodology, Sources of Data Collection
8.	Research Design/ Project Design
9.	Data Analysis and Interpretation
10.	Use of different Tools and Techniques
11.	Findings and Recommendations
12.	Project Guidance
<p>Projects should be done in any of the following listed areas:</p> <ol style="list-style-type: none"> 1. Hotel management system 2. Clinic management system 3. Cyber cafe system 4. Mobile shop management system 5. Ticket booking system 6. Computer shop system 7. Purchase sales management system 8. Car sales and services system 9. Online trading system 10. Shares trading system 11. Dairy management system 12. Stationary shop system 13. Ware house management system 14. Hotel management system 15. Factory management system 16. In other title related to syllabus <p><i>Above listed areas is illustrative. However a student can select a specific topic in consultation with the guide.</i></p>	