

Circular file

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DR. BABASAHEB AMBEDKAR MARATHWADA UNIVERSITY**CIRCULAR NO.SU/Commerce & Management/ II Sem./32/2018**

It is hereby inform to all concerned that, on the recommendation of the Dean, Faculty of Commerce & Management, the Hon'ble Vice-Chancellor in his emergency powers under Section-12(7) of the Maharashtra Public Universities Act, 2016 has accepted the syllabus of **B.Com., BBA & BCA II Sem.** on behalf of the Academic Council_ to be applied from the Academic Year 2018-2019 and onwards.

All concerned are requested to note the contents of this circular and bring notice to the students, teachers and staff for their information and necessary action.

University Campus,
Aurangabad-431 004.

REF.NO. SU/ COMMERCE/2018-19.

Date:- 26-11-2018.

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**Deputy Registrar,
Syllabus Section.**

Copy forwarded with compliments to :-

- 1] **The Principals, affiliated concerned Colleges,
Dr. Babasaheb Ambedkar Marathwada University.**
- 2] The Director, University Network & Information Centre, UNIC, with **a request to upload this Circular on University Website.**

Copy to :-

- 1] The Director, Board of Examination & Evaluation,
- 2] **The Section Officer, [B.Com. Unit] Examination Branch,**
- 3] The Section officer, [Eligibility Unit],
- 4] **The Programmer [Computer Unit-1] Examinations,**
- 5] **The Programmer [Computer Unit-2] Examinations,**
- 6] The In-charge, [E-Suvidha Kendra], Rajarshi Shahu Maharaj Pariksha Bhavan, Dr. Babasaheb Ambekar Marathwada University.
- 7] The Public Relation Officer,
- 8] The Record Keeper.

**DR. BABASAHEB AMBEDKAR
MARATHWADA UNIVERSITY,
AURANGABAD.**



Curriculum of B.COM.IST YEAR

SECOND SEMESTER

under Choice Based Credit & Grading System

[Effective from the Academic Year 2018-19 & onwards]

DR. BABASAHEB AMBEDKAR MARATHWADA UNIVERSITY, AURANGABAD.

B.COM SECOND SEMESTER STRUCTURE. (2018-19)

Paper Number	Subject/ Title of the Paper	Course	Weekly		Credits		IA	UA	Total Marks	Duration of Theory Exam
			Th	Pr	Th	Pr				
			I	English	Compulsory Language	4				
II	Second Language	Second Language	4	-	4	-	20	80	100	3 Hrs
III	Financial Accounting II	Core Discipline	4	-	4	-	20	80	100	3 Hrs
IV	Business Mathematics & Statistics II	Core Discipline	4	-	4	-	20	80	100	3 Hrs
V	Business Organization and Management	Core Discipline	4	-	4	-	20	80	100	3 Hrs
VI	Business communication & IT Application	Ability Enhancement Compulsory	2	2	2	2	20 20	80 50	100 52	3 Hrs 2hrs
VII	1. Entrepreneurship Development – II or 2. Office Management – II	Discipline Specific Elective [Any One]	4	-	4	-	20	80	100	3 Hrs
Total			26	02	26	02	140	560	700	--

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DR. BABASAHEB AMBEDKAR MARATHWADA UNIVERSITY, AURANGABAD.

B.COM SECOND SEMESTER STRUCTURE. (2018-19)

Paper Number	Subject/ Title of the Paper	Course	Weekly		Credits		IA	UA	Total Marks	Duration of Theory Exam
			Th	Pr	Th	Pr				
I	English	Compulsory Language	4	-	4	-	20	80	100	3 Hrs
II	Second Language	Second Language	4	-	4	-	20	80	100	3 Hrs
III	Financial Accounting II	Core Discipline	4	-	4	-	20	80	100	3 Hrs
IV	Business Mathematics & Statistics II	Core Discipline	4	-	4	-	20	80	100	3 Hrs
V	Business Organization and Management	Core Discipline	4	-	4	-	20	80	100	3 Hrs
VI	Business communication & IT Application	Ability Enhancement Compulsory	2	2	2	2	50	50	100	2 Hrs
VII	1. Entrepreneurship Development – II or 2. Office Management – II	Discipline Specific Elective [Any One]	4	-	4	-	20	80	100	3 Hrs
	Total		26	02	26	02	170	530	700	--

**B.Com IInd Semester Syllabus (CBCS)
Financial Accounting-II**

**Theory: 80
Practical: 20**

Objective: The purpose of this course is to develop the skill among the students about Preparing an organization's accounts.

- Unit-I Accounting Principles and Accounting Standards (Theory)**
AS-1, AS-2, AS-9, AS-10, AS-17
- Unit-II Final Accounts of Non-trading Concerns (Numerical)**
Meaning of Non-trading concerns, features, Capital and Revenue Receipts and Expenditures, difference between Receipts and Payments Account, Income and Expenditure Account, Preparation of Final Accounts.
- Unit-III Branch Accounts (Numerical)**
Meaning of branch and branch account, objectives of branch account, Classification of branches, Accounting for Dependent Branches-Methods of accounting for branch accounting:
Debtors System-Meaning, cost price method and invoice price method, accounting entries in the books of head office and ledger accounts.
Stock and Debtors System-meaning, accounting entries in the books of head office and ledger accounts
- Unit-IV Departmental Accounts (Numerical)**
Meaning, Objectives, Advantages of Department Accounts, Accounting Procedure- Unitary method and Tabular or Columnar Method, Allocation of Expenses and Incomes, Inter-departmental Transfers, Preparation of Departmental Trading, Profit and Loss Account and Balance Sheet.
- Unit-V Consignment Accounting (Numerical)**
Meaning of Consignment Account, Distinction between consignment and sale, Valuation of inventories, goods invoiced above cost, normal loss, abnormal loss, Accounting entries in the books of the consignor and consignee, Ledger accounts- consignment account, Goods sent on consignment account, inventories on consignment account, inventory reserve account consignee's account, consignor's account.

Suggested Readings:

- | | |
|--|--------------------------------------|
| 1. Advanced Accounts- | MC Shukla, T.S. Grewal&S.C.Gupta |
| 2. Financial Accounting- | V.K. Goyal&RuchiGoyal |
| 3. A New Approach to Accountancy- | H.R. Kotalwar |
| 4. Financial Accounting- | A. Mukherjee&M. Hanif |
| 5. An Introduction to Accountancy- | Dr. S.N. Maheshwari& S.K. Maheshwari |
| 6. Financial Accounting A Simplified Approach- | Naseem Ahmed |
| 7. Students Guide to Accounting Standards- | D.S. Rawat&DeeptiMaheshwari |
| 8. Financial Accounting- | S.N. Patil& Ashok Patil |

Practical: 20 Marks : (to be conducted by the department in each college as per convenience.)

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|--------------|----|
| 1. Test- | 05 |
| 2. Tutorial- | 05 |
| 3. Seminar- | 10 |

B.Com first Semester Syllabus (CBCS)

Business Mathematics & Statistics-II

Theory: 80
Practical: 20

Objectives:

- 1). To provide knowledge and information about Statistical Applications.
- 2). To create skill and ability among students for using the Statistical Methods, Tools, Techniques by using I.T. devices.

1. Logarithms

12

Introduction, Principle of logarithms, Procedure to find out log values, mantissa Value & natural number value. Rules for Multiplication and Division.

2. Correlations

12

Meaning of co-relation, Definition of co-relation, Types of co-relation, Methods of studying co-relation: Karl Pearson's, & Spearman's Rank Correlation Methods of Co-relation of co-efficient.

3. Regression

12

Meaning of regression, Types of regression: linear regression, Simple and Multiple regression Methods of estimating simple regression lines: Freehand Method & Regression Equations

4. Index Numbers

12

Meaning of Index number, Types of Index number, Uses of Index number, Methods of constructing price indices: Laspeyre's, Paasche's, Kellye's, Dorbish & Bowley's, simple aggregative & Fisher's Ideal Index Number.

5. Probability and Expected Value.

12

Meaning and Nature of Probability, Definitions of probability, Applications of Probability-Addition & Multiplication, Law of Probability, ~~Conditional probability.~~

Internal Work and Assignment.

04

Statistical Application, with Computer (Only for knowledge & Practical application)
Use of Excel, Knowledge of SPSS and other Statistical and Mathematical Tools and – Software's

Note: Practical's to be conducted based on curriculum given in semester I and II of Business Mathematics and Statistics by using Computers & other I.T. Devices
Can be included in 20 marks,

Books Recommended'

1. Statistical Methods: Dr. S.P. Gupta, Sultan Chand & Sons.
2. Fundamentals of Statistics: D.N. Elhance, et.al, Kitab Mahal.
3. Statistics (Theory, Methods & Application): Dr. D.C. Sancheti, V.K. Kapoor, Sultan Chand & Sons.
4. Fundamental of statistics Dr. D.N. Elhance
5. Problems in Statistics Dr. Y.R. Mahajan
6. Essence of Business Mathematics — Dr. R.K. Rajput

**B.Com IInd Semester Syllabus (CBCS)
Business Organisation And Management**

**Theory: 80
Practical: 20**

Objective: The course aims to provide basic knowledge to the students about the organisation and management of a business enterprise.

Contents

Unit 1: Foundation of Indian Business

Lectures: 12

Manufacturing and Service Sectors; Small and Medium Enterprises; Problems and Government policy. India's experience of liberalization and globalization. Technological innovations and skill development. 'Make in India' Movement. Social responsibility and ethics

Emerging opportunities in business; Franchising, Outsourcing, and E-commerce.

Unit 2: Business Enterprises

Lectures: 12

Forms of Business Organization: Sole Proprietorship, Joint Hindu Family Firm, Partnership firm, Joint Stock Company, Cooperative society; Limited Liability Partnership; Choice of Form of Organization. Government - Business Interface; Rationale and Forms of Public Enterprises. International Business. Multinational Corporations.

Unit 3: Management and Organization

Lectures: 12

The Process of Management: Planning; Decision-making; Strategy Formulation.

Organizing: Basic Considerations; Departmentation – Functional, Project, Matrix and Network; Delegation and Decentralization of Authority; Groups and Teams.

Unit 4: Leadership, Motivation and Control

Lectures: 12

Leadership: Concept and Styles; Trait and Situational Theory of Leadership.

Motivation: Concept and Importance; Maslow Need Hierarchy Theory; Herzberg Two Factors Theory. Control: Concept and Process.

Unit V: Functional Areas of Management

Lectures: 12

Marketing Management: Marketing Concept; Marketing Mix; Product Life Cycle; Pricing Policies and Practices Financial Management: Concept and Objectives; Sources of Funds – Equity Shares, Debentures, Venture Capital and Lease Finance. Securities Market, Role of SEBI. Human Resource Management: Concept and Functions; Basic Dynamics of Employer – Employee Relations.

Suggested Readings:

1. Kaul, V.K., *Business Organisation and Management*, Pearson Education, New Delhi
 2. Chhabra, T.N., *Business Organisation and Management*, Sun India Publications, New Delhi,
 3. Gupta CB, *Modern Business Organisation*, Mayur Paperbacks, New Delhi
 4. Koontz and Wehrich, *Essentials of Management*, McGraw Hill Education.
 5. Basu, C. R., *Business Organization and Management*, McGraw Hill Education.
 6. Jim, Barry, John Chandler, Heather Clark; *Organisation and Management*, Cengage Learning.
 7. B.P. Singh and A.K.Singh, *Essentials of Management*, Excel Books
 8. Buskirk, R.H., et al; *Concepts of Business: An Introduction to Business System*, Dryden Press, New York.
 9. Burton Gene and Manab Thakur; *Management Today: Principles and Practice*; Tata McGraw Hill, New Delhi.
 10. Griffin, *Management Principles and Application*, Cengage Learning
- (Note: Latest Editions of the above books may be used.)

Practicals of 20 Marks (to be conducted by college as per their convenience and resources.)

**B.Com Second Semester Syllabus
Business Communication and IT Application**

Theory - 50 marks
practical 50 marks
2 hrs

Unit I: Communication

Meaning & Definition of Communication, Importance of Communication, types of Communication – (Verbal, Non Verbal), Barriers to Communication

Unit II : Business Correspondence :

Letter Writing, Presentation, Inviting quotations, Sending quotations, placing orders, Inviting tenders, Sales letters, claim and adjustment letters and social correspondence, Memorandum, Inter-office memo, Notice Agenda, Job application letter, preparing the Resume

Unit III : Internet technology

Introduction to computer networks : Introduction- need, advantages, disadvantages, types of networks, types of transmission media, Internetworking devices-bridges, routers, gateways, IP addressing: why IP address, basic format of IP address- IPV4, IPV6, Protocols - HTTP, HTTPS, FTP, DNS, Email

Unit IV: Electronic Communication

Meaning and Definition of Electronic Communication, Advantages & Disadvantages of Electronic Communication, Types of Electronic Communication, Web Pages, Email, Forums, Text & Instant Messaging, Social Networking, Video Chat etc., Monitoring of Electronic Communication, Developing a Policy

Unit V: Email, Social Networking and Oral Presentation.

Definition and Origin of E-mail, Message Format, Types of Email, Spam, Spoofing, Bombing. Social Networking Sites- Facebook, You Tube, Instagram, Twitter, LinkedIn, Google+ etc. Oral Presentation : Presentation Plan, PPT, Visual Aids, Sales Presentation and Training Presentation.

References :

1. Introduction to Information Technology – IITL Education Solutions Limited, Pearson Education
2. V.D. Dudheja : Information Technology, E-Commerce and Business- Commonwealth Publishers, New Delhi.
3. Anita Goel : Computer Fundamentals, Pearson Publication.
4. Sanjay Saxena : Information Technology, Vikas Publication
5. Leena Sen, Communication Skills, PHI Learning.
6. Locker and Kaczmarek, Business Communication : Building Critical Skills, TMH

Practical to be conducted (Contents for 20 marks)

- 1 Printout to be submitted
- 2 Preparing format of letter, Business letter
- 3 Preparation of Meeting Report
- 4 Bold Copying Therasys, Synonymous, Formatting
- 5 PPT Presentation

B.Com II Semester Syllabus (CBCS)**Entrepreneurship Development-II**

Theory: 80
Practical: 20

Objectives :

- 1). To provide knowledge and information about Entrepreneurship Development.
- 2). To provide knowledge and create ability for setting up an enterprise within given Environment.

1. Entrepreneurship	05
-Evolution of the concept	
-Characteristics	
-Growth in India	
-Role of Entrepreneurship in Economic Development	
2. Emerging Trends in Entrepreneurship Development.	10
-Women Entrepreneurship: Concept, Functions, Problems, Growth.	
-Rural Entrepreneurship: Meaning, Nature, Need & Importance, Problems	
-Traditional Pattern of Entrepreneurship in India	
3. Entrepreneurship Development Programme	15
-Need for EDP	
-Objectives of EDP	
-Contents of EDP	
-Phases of EDP	
-Evaluation of EDP	
4. Project Identification & Resource Management	15
-Meaning of Project	
-Project Identification	
-Project Selection	
-Resources of (Finance, Material, Market, Man power, Power, Land & Building)	
-Preparation of Project	
5. Project Preparation	15
-Introduction about Project	
-Background about Project (Product/Service)	
-Brief information about Product, Marketing, Resources generation etc.	
-Requirements of Project: Required Resources, Budget, Plant, Machinery & Other related things (Based on fixed and working capital approach)	
-Processing, Duration required and expected outcome	
-Marketing, Services etc.	
(Project selection or Project Preparation should be based on such a project which is currently working in your environment and known to the students, Support factual information, data and documents.	

Note : Practicals to be conducted based on curriculum given in semester I and Semester II of Entrepreneurship Development. Practical may include preparation of tender, Preparation of quotations, Comparative Statement, Purchase order, Insurance Proposals, Bank Proposal for loan, credit, overdraft, Report on interview of successful entrepreneur in local area.

Suggested Reading:

- 1 Entrepreneurship Development, S.S.Khanka, Sultan Chand & Co.Ltd.
- 2 Fundamentals of Entrepreneurship, G.S.Sudha, Ramesh Books Depot.
- 3 Entrepreneurship Development : E.Gordan & K Natarajan,Himalaya Publishing House.
- 4 Entrepreneurship Development, Colombo Plan Staff College for Technician Edn.Manila, TaTa McGraw Hill.
- 5 Small Scale Industries & Entrepreneurship, Vasant Desai, Himalaya Publishing House.
- 6 Project Planning & Control:N.P.Agarwal & Dr.B.K.Mishra, Indus Valley Publication, New Delhi.

B.Com IInd Semester Syllabus (CBCS)**Office Management-II****Theory: 80****Practical: 20****Objectives :**

- 1). To provide knowledge and information about Office Management Practices.
- 2). To create skill and ability to operate office activities effectively (By using automation systems).

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| 1. Modern Office and its Functions | 05 |
| -Introduction : Office | |
| -Meaning of Office | |
| -Work and activities of Office | |
| -Office functions and its Importance | |
| -Changing nature of Office activities | |
| -Current scenario and Practice | |
| 2. Office Systems and Procedures | 10 |
| -The concept of system, Meaning, Nature and definition | |
| -System analysis, Nature, Practice and Stages | |
| -Meaning of flow of work, Role of Manager in system and Procedural work | |
| 3. Office Services | 15 |
| -Meaning and Nature of office services, | |
| -Centralized Vs Decentralized Office Services, | |
| -Departmental work or categorization of work in office
(Modern services and practices to be expected) | |
| 4. Record Management and Reporting | 15 |
| -Meaning and Nature of record, Record managing Practices, Filing, Indexing, Manual preparation, Record retentions, Safety Security and Disbursement | |
| Reporting: Meaning of reporting, Report Preparation, Report writing, Contents writing and Report submission/Presentation. | |
| 5. EDP Environment for Effective Office Management | 15 |
| -Need and requirement of EDP Environment, Availability of EDP based modern tools, techniques, devices, hardware, software and Human wares. | |
| -Knowledge about Computer, Hardware, Software and its application in day to day office work. | |
| -Knowledge about File creation, Folder Creation, Uploading, Downloading, Attachment, Merging, Conversion etc. | |

Note : Practicals to be conducted based on curriculum given in semester I and Semester II of Office Management.

Practicals :

- Preparation of Applications.
- Letter -Formal, Informal, Notice Preparation.
- Meeting Agenda
- Meeting Minutes
- Report preparation.
- Preparation of tender, Preparation of quotations,-Comparative Statement, Purchase order, Insurance Proposals, Bank Proposal for loan, credit, Overdraft.
- Report on interview of successful entrepreneur in local area.
- Preparation of different format related to concerned office, Business, Industries
- Preparation of different types of vouchers.
- Formal letters to Government Tax authorities, etc.
- Intimation letters
- Inward & Outward Procedure.
- File mechanism –uploading, downloading, attachment etc.

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Suggested Reading:

1. Bhatia, R.C.Principles of Office Management, Lotus Press, New Delhi.
2. Leffingwell and Robbinson: Text book of Office Management, Tata McGraw-Hill
3. Terry, George R: Office Management and Control.
4. Ghosh, Evam Aggarwal: Karyalaya Praband, Sultan Chand & Sons.
5. Duggal, B: Office Management and Commercial Correspondence, Kitab Mahal
6. R.K.Chopra & Ankita Chopra : Office Management, Himalaya Publications.
7. Chetan Srivastav “ Information Technology”,
8. Brien J. “ Management Information System”, Tata McGraw Hills, New Delhi
9. P.K.Taxali” PC Software made simple”, Tata McGraw Hills, New Delhi
10. V.Rajaraman “ Fundamentals of Computer”, Prentice Hall of India, New Delhi
11. Sanders D.H. “ Computers Today”, Tata McGraw Hill
12. Denies Sheila S. “ Microsoft Office Professional for Windows 95”, BPB Publications
13. Amitai Etzioni : Modern Organization.
14. Betty J. : Development in Office Management
15. Brown L. : Effective Business Report Writing
16. Bunker L. : Fundamental of Office Methods and Form Desing.
17. Carl Heyel : Handbook of Office Administration
18. Gaum, Graves and Hoffman : Report Writing
19. Levis H.S. : Office Work and Automation
20. Terry George R.:Office Automation; Office System and Procedures