

KCE Society's
Moolji Jaitha College, Jalgaon
**“An Autonomous College Affiliated to K.B.C. North
Maharashtra University Jalgaon”**



BACHELOR OF COMMERCE (B.Com)
Structure & Syllabus

S.Y. B.Com
2020-21

School of Commerce and Management
Programme of Bachelor of Commerce (B.Com.) under Autonomy
With effect from Academic Year 2019-20

Structure Overview

Title of the Programme

This Under-Graduate Programme shall be titled as Bachelor of Commerce (B.Com.) This new curricula under autonomy shall be effective from the Academic Year 2019-20.

Eligibility

A candidate shall be eligible to get admission in B.Com. Programme, if he/she -

- 1) has passed 12th Standard Examination (H.S.C. 10+2) from any stream with English as passing subject, or
- 2) has completed a Three-year Diploma Course (after S.S.C., i.e. 10th Standard) of Board of Technical Education conducted by Government of Maharashtra or its equivalent, or
- 3) has passed Minimum Competency Vocational Course in any stream with English as passing subject.

Duration of the Programme

The B. Com. Programme shall be of three years duration divided into six semesters. A candidate must complete his / her graduation within Five Academic years from date of his / her admission to the first semester.

Medium of Instructions

English medium and Marathi medium are allowed as medium of Instructions for study of subjects, except as otherwise prescribed in the programme. The instructions have been given after the structure of B.Com. Programme.

Attendance

A student shall be considered to have satisfied the requirements of attendance for a semester, if he / she has attended not less than 75% in aggregate of number of lecture hours or practical hours or other working hours, as have been prescribed for the concerned subjects compulsorily.

A student who has failed to comply with the above requirement or has failed to complete the course in manner stated above shall not be permitted to appear for the semester-end examinations.

Structure of B.Com. Programme

The Structure and year-wise subjects description of the B. Com. Programme is as under -

S. Y. B. Com w.e.f. Academic Year 2020-21

Semester III

Course module	Subject Code	Theory	Credits
CC (English/ MIL-2)	BCOM 231	Corporate Communication-I	3
	BCOM 232	Practical's on Corporate Communication -I	3
CC DSC – 1C	BCOM 233	DSC - Core Paper 303 Business Economics (Macro Economics -I)	3
	BCOM 234	DSC - Core Paper 304 Corporate Laws – I	3
CC DSC – 1C	BCOM 235	DSC - Core Paper 305 Corporate Accounting& Costing @@	3
	BCOM 236	DSC - Core Paper 306 Business Management	3
SEC-1	BCOM 230	SEC-1 Any one a) Business Entrepreneurship Skill Development b) Modern Banking & Financial System c) Retail Management	2
Non-Credit	BCOM 237	Practical's on Tally (Non Credit) @@	Non Credit
Marks Scheme - 15 Internal and 60 External = 75 Total			20

Semester IV

Course module	Subject Code	Theory	Credits
CC (English/ MIL-2)	BCOM 241	Corporate Communication-II	3
	BCOM 242	Practical's on Corporate Communication -II	3
CC DSC – 1D	BCOM 243	DSC - Core Paper 403 Business Economics (Macro Economics -II)	3
	BCOM 244	DSC -Core Paper 404 Corporate Laws – II	3
CC DSC – 2D	BCOM 245	DSC -Core Paper 405 Corporate Accounting& Costing @@	3
	BCOM 246	DSC - Core Paper 406 Business Management	3
SEC-2	BCOM 240	SEC-2 Any one a) Business Entrepreneurship Skill Development b) Modern Banking & Financial System c) Retail Management	2
Marks Scheme - 15 Internal and 60 External = 75 Total			20

@@ Note - Medium of Instructions of these subjects will be English only, irrespective of whether a student has been admitted to English medium or Marathi medium.

Abbreviation	Long form
AECC	Ability Enhancement Compulsory Course
MIL	Modern Indian Language
CC	Core Course
DSC	Discipline Specific Course
DSE	Discipline Specific Elective
SEC	Skill-Enhancement Elective Course
GE	Generic Elective

Evaluation of Students

- The evaluation of students shall be divided into two parts viz. Continuous Internal Assessment (CIA) and Semester-end Examinations (SEE) with a weightage of 15 marks and 60 marks, respectively.

It means, the distribution of marks for every theory paper of 3 credits at Semester-end Examinations and for Continuous Internal Assessment shall be as follows -

Theory Examination	Maximum marks
Continuous Internal Assessment (CIA)	15
End Semester Assessment (ESE)	60
Total marks	75

For AEC and SEC Papers the distribution of marks for theory paper of 2 credits at Semester End Examination and for Continuous Internal Assessment shall be as follows –

Theory Examination	Maximum marks
Continuous Internal Assessment (CIA)	10
End Semester Assessment (ESE)	40
Total marks	50

- In order to pass the examinations a candidate has to obtain at least 40% marks for each paper separately, that is 6 marks out of 15 marks (CIA) in each and every course, and 24 marks out of 60 marks (SEE) in each and every course (4 marks out of 10 marks (CIA) in each and every course, and 16 marks out of 40 marks (SEE) in each and every course for AEC and SEC Courses)
- Continuous Internal Assessment of 15 marks shall be done as under –

Nature of internal examinations	Marks allotted	Evaluating Authority
Online MCQ	10	Concerned School
Paper based Internal Exam	20	Concerned School
Total marks	30	

The marks obtained by a student out of aggregate of 30 marks, as stated above, shall be converted into marks out of 15 marks for the purpose of semester-end result. In this process, any fraction of number so obtained shall be converted into the next whole number. (For example, a

student obtains total 25 marks out of 30 marks. These marks will be converted into marks out of 15, which come to 12.5 marks; in this case they will be taken as 13 marks.)

- Continuous Internal Assessment of 10 marks of AEC and SEC courses shall be done as under –

Nature of internal examinations	Marks allotted	Evaluating Authority
Paper based Internal Exam	20	Concerned School
Total marks	20	

- The marks obtained by a student out of aggregate of 20 marks, as stated above, shall be converted into marks out of 10 marks for the purpose of semester-end result. In this process, any fraction of number so obtained shall be converted into the next whole number. (For example, a student obtains total 15 marks out of 20 marks. These marks will be converted into marks out of 10, which come to 7.5 marks; in this case they will be taken as 8 marks.)
- The marks for each test shall be displayed on notice board within 15 days of conducting the test. It is mandatory to show the answer sheets of all tests to the students on demand

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SEMESTER III**BCOM 231: Corporate Communication - I****60+15 Pattern: ESE 60 Marks CIA 15 Marks Maximum Total Marks 75****Required Lectures 45 (45 Hours)**

A) Title of Paper	Corporate Communication-I
B) Course Objectives	<ul style="list-style-type: none"> To enable students to use English language in various contexts. To introduce the contextual vocabulary to students. To inculcate human values among students.
C) Level of Knowledge Expected	Introductory knowledge
D) Medium of Instruction	English
E) Instructions on lectures and examination	<ul style="list-style-type: none"> Each Lecture shall be of 1 hour duration. Question paper shall be set in English. Students have to attempt the paper in English language only. Question paper will be divided into 2 sections. <ul style="list-style-type: none"> Section 1 will consist of 4 questions, Question 1 shall be compulsory and students will have to attempt any 2 out of other 3 questions. Section 2 will consist 3 questions; students will have to attempt any 2 out of given 3 questions.
F) Course Structure	Syllabus will cover six topics as discussed in detail below

Topics	Lectures	Credits
UNIT-I:Corporate Communication <ul style="list-style-type: none"> Introduction & Definition of Corporate Communication, Communication Networks Types of Corporate Communication, Diagrammatic Presentation of Corporate Communication SWOT Analysis of Person and Product 	08	
UNIT- II Employment Communication <ul style="list-style-type: none"> Introduction of Employment Communication, Features of employment Communication Meaning of CV, Resume and Bio-data Guidelines for constructing Good CV , Resume and Bio-data Format of CV , Resume and Bio-data Drafting format for cover letter Sample of Cover letter. 	07	1
UNIT-III Management Communication <ul style="list-style-type: none"> Introduction, Needs and importance of Management communication, Importance Principles and Functions of effective Management communication Purpose of Management communication, Managerial roles Types of Management communication Role Playing 	08	1

<p>UNIT-IV: Feedback of Communication</p> <ul style="list-style-type: none"> • Meaning and Nature - Feedback • A two way process, Characteristics of feedback • Feedback in oral communication, Feedback in written communication • Improving Feedback, Feedback Loop, • Advantages & Disadvantages of Feedback. <p>UNIT-V: Group Discussion and Power point Presentation</p> <ul style="list-style-type: none"> • Meaning and importance of Group Discussion • Characteristics of Group Discussion • Group Discussion Etiquettes • Meaning and importance of Power point presentation • Guidelines for creating effective Power point presentation • Key Elements of Power point presentation <p>Self-Presentation in Presentations</p> <p>UNIT--VI: Recent Forms of Communication</p> <ul style="list-style-type: none"> • Introduction • Modern Forms of communication: E-Mail, Voice Mail, Tele Conferencing, Mobile ,Internet ,Intranet, Video Conferencing • Search Engine • Internet Terminology 	<p>07</p> <p>08</p> <p>07</p>	<p>1</p>
Total	45 Hours	3 Credits

Note: 1 Credit is equal to 15 hours of study. Therefore 1 credit is earned after each 15 hours of study is completed

References:

1. Communication: C.S Rayadu,Himalaya Publishing House
2. Business Communication New Trends: Sadia Ali,Chandralok Prakashan
3. Communication Today: Ruben Ray, Himalaya Publishing House
4. “Basic Business Communication Skill For Empowering The Internet Generation” Lesikar F Lately, Tata McGraw Hill Edition.
5. “Business Communication Today”, Cortland Bovee, John V Thill, Mukesh Chaturvedi, Pearson Edition.
6. “Business Communication – Building Critical Skills”, Kity O Locker, Stephen Kyo Kaczmarek, Tata McGraw Hill Edition.
7. “Business Communication – Concept, Cases and Applications”, P .D Chaturvedi and Mukesh Chaturvedi, Pearson Edition.
8. “Contemporary Business Communication”, Scot Ober AIPD (All India Publishers and Distributors

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SEMESTER III

BCOM 232: Practical on Corporate Communication-I

60+15 Pattern: ESE 60 Marks CIA 15 Marks Maximum Total Marks 75

Required Lectures 45 (45 Hours)

A) Title of Paper	Practical on Corporate Communication-I
B) Course Objectives	To train students to use the Corporate Communication efficiently.
C) Level of Knowledge Expected	Introductory knowledge
D) Medium of Instruction	English
E) Instructions on lectures and examination	Students have to perform all practical in the class. Students have to prepare a Journal for the practical's performed by them.
F) Course Structure	Syllabus will cover practicals on following topics.

Topics	Lectures	Credits
1. Steps of writing E-Mail 2. Preparation of Covering Letter 3. Preparation of Resume 4. Preparation of CV 5. Role playing 6. Prepare Power point presentations on any one topic 7. Group Discussion 8. SWOT Analysis of Self 9. SWOT Analysis of product 10. Management games on Feedback Communication	45	3
Total	45 Hours	3 Credits

Note: 1 Credit is equal to 15 hours of study. Therefore 1 credit is earned after each 15 hours of study is completed

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SEMESTER - III

Core Paper – BCOM 233 Business Economics

60+ 15 Pattern: External Marks 60 + Internal Marks 15 = Maximum Total Marks :75

(Required Lectures hours 45)

A) Title of Paper	BCOM213 - Macro Economics - I
B) Course Objectives	a) This course is designed to provide and introduction to the students about the basic building blocks of Macro Economics which will serve as a foundation throughout their career. b) This course aims to providing the students with knowledge of basic concepts of Macro Economics. The course will also provide knowledge about demand for money and supply of money, value of money and National Income.
C)Level of Knowledge expected	Introductory knowledge with application skill
D) Medium of Instructions	English & Marathi
E) Instructions as to study and examinations	a) This subject shall be studied in English & Marathi medium. b) The question paper shall be set in both English & Marathi, and students shall answer the English and Marathi.
F) Course content	Covering 6 Units as detailed below

Topics	Lectures	Credit
Unit I - Introduction To Macro Economics 1.1 Meaning, definition, nature & Scope of macro economics 1.2 Importance and limitations of Macro Economics 1.3 Concepts and variables of Macro Economics 1.4 Transition from Micro Economics to Macro Economics 1.5 Paradoxes of macroeconomics	7	1

<p>Unit -II – National Income 2.1 Meaning and Definitions 2.2 Different concepts: GDP, GNP, NNP, NDP, Per capita Income, Personal and disposable income. 2.3. Methods and difficulties in measurement of National Income 2.4 Circular flow of National Income 2.5 Importance of National Income analysis</p>	8	
<p>Unit -III – Theories of Output and Employment 3.1 Say's law of market 3.2 keynesion theory of employment 3.3 Principle of effective demand 3.4 Full employment and unemployment equilibrium 3.5 Aggregate demand and supply function 3.7 Inflationary and deflationary gap</p>	7	1
<p>Unit -IV – Consumption Function 4.1 Meaning and Definition of consumption function 4.2 Importance and determinants of consumption function 4.3 Keynesian psychological law of consumption 4.4 Concepts of APC, MPC, APS and MPS 4.5 Short and long run consumption function</p>	8	
<p>Unit -V – Investment Function 5.1 Meaning of Investment 5.2 Types of investment: Gross and Net investment. Autonomous and Induced Investment. 5.3 The Neo-Classical theory of Investment 5.4 Investment multiplier& Acceleration</p>	7	1
<p>Unit – VI- Rate of Interest 6.1 Meaning and definition of Interest rate 6.2 Classical theory of interest 6.3 Marginal Efficiency of capital (MEC) 6.4 Capital Accumulation 6.5 Neo-Classical theory of interest 6.6 keynesian theory of interest</p>	8	1
	45 Hours	3 Credits

Note – One credit is equivalent to 15 hours of study. Therefore, one credit is earned after every 15 hours study is completed.

<p>G) Course Outcome / Skill development</p>	<p>The course will help the students to learn about the concept of macroeconomics National income and various concepts. It may also provide the information to the students Theories of Output and Employment and consumption function theory, investment function and rate of interest.</p>
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Reference Books:

- 1) Economics – Samuelson and Nordhause, Tata McGraw Hill
- 2) Macro Economics – N. Gregory Mankiw, Thompson Press
- 3) Monetary Economics – Suraj B. Gupta, S. Chand Publishers
- 4) Principles of Economics – D.N. Dwivedi, Vikas Publishing
- 5) Macro Economics – D.N. Dwivedi, Tata McGraw Hill
- 6) Monetary Economics – M.L. Jingen
- 7) Business Economics – Dr. Mukund Mahajan
- 8) Positive Economics – Lipse, Oxford Press
- 9) Reserve Bank of India's Bulletin
- 10) Website – www.rbi.org.in
- 11) Business Economics (macro) – Vasudha Garde and Sunayni Parchue, Narendra Prakashan, Pune
- 12) Macro Economics – Dr. S.N. Kulkarni, Dr. Leela Kulkarni, Dr. Berad, Vidya Prakashan, Nagpur.
- 13) Samagra Laksharthik Sidhant – Prof. Dr. Rajendra Rasal, Success Publication, Pune
- 14) Sthul Adhunik Arthshastra – Prof. Ram Deshmukh, Vidya Prakashan, Nagpur
- 15) Macro Economics – Prof. Dange, Phadake Prakashan, Kolhapur

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SEMESTER III

DSC-Core Paper BCOM 234: Corporate Laws-I

60+ 15 Pattern : External Marks 60 + Internal Marks 15 = Maximum Total Marks :75

(Required Lectures hours 45)

A) Title of Paper	Corporate Laws-I
B) Course Objectives	This course aims at enabling students to <ul style="list-style-type: none">• explain the concept of a company and its features• know the various types of companies• understand the process of formation of a company and the documents pertaining to its constitution• get information about shares and membership
C) Level of Knowledge expected	Introductory knowledge
D) Medium of Instructions	English & Marathi
E) Instructions as to study and examinations	a) This subject can be studied in English or Marathi medium. b) The question paper shall be set in English & Marathi also, and the students shall answer the entire paper in English or Marathi medium only.
F) Course contents	Covering 6 Units as detailed below -

Topics	Lectures	Credit
UNIT I - Company – Introduction 1. Meaning and definition of a company; Characteristics of a company; Difference between a Company and a Partnership firm 2. Doctrine of lifting of or piercing the Corporate Veil 3. Basic types of companies which may be registered under the Act - Private Companies; Public Companies; One Person Company – (features of these companies); difference between them 4. Privileges of Private companies and One-Person companies 5. Other classification of companies – (Concepts only) – <ul style="list-style-type: none">• Company limited by shares; Company limited by guarantee; Unlimited Liability company• Registered Company; Statutory Company• Holding Company, Subsidiary Company; Associate Company.	07	1

<p>Refer –</p> <ul style="list-style-type: none"> • The case of Salomon v. Salomon and Co. Ltd., (1897) • Refer - Rule 3 of Companies (Incorporation) Rules, 2014 - One Person Company 		
<p>UNIT II – Promotion and Incorporation of a company</p> <ol style="list-style-type: none"> 1. Concept of a promoter – definition, duties of a promoter 2. Incorporation of a company - Steps to incorporate a company 3. Documents required for registration of a company <ul style="list-style-type: none"> 3-A- Memorandum of Association – Definition; Forms of Memorandum of Association of companies - Tables A, B, C, D or E of Schedule I to the Act, Clauses of Memorandum of Association, signing of Memorandum; Alteration of Memorandum of Association; Doctrine of Ultra Vires; Effects of ultra vires Transactions 3-B- Articles of Association - Definition, Nature Registration of Articles; Contents of Articles of Association; Alteration of Articles Of Association; Doctrine of Indoor Management; Exceptions to the doctrine of Indoor Management 4. Distinction between Memorandum and Articles <p>Refer –</p> <ul style="list-style-type: none"> • Relevant clauses of Sections 3 to 10 of the Companies Act, 2013, wherever required • Relevant clauses of Rule 4, 8, 11 to 18 of Companies (Incorporation) Rules, 2014, wherever required 	<p>08</p>	
<p>UNIT III – Concept of Capital and share of a company</p> <ol style="list-style-type: none"> 1. Concepts of Nominal, Authorised or Registered Capital: Issued Capital: Subscribed Capital: Called up Capital: Paid-up Share Capital: Preference Share Capital and Equity Share Capital 2. Meaning and Nature of a Share; 3. Issue of securities at a premium; Prohibition to issue the shares at discount; Issue of Sweat Equity Shares; Conditions for Issue of Sweat Equity Shares; Issue of equity shares with differential rights as to dividend, voting rights etc. and conditions regarding shares with differential voting rights 4. Issue and redemption of Preference shares; 5. Further issue of shares; issue of Bonus shares; Employee Stock Option Scheme 6. Forfeiture of shares 7. Share Certificate <p>Refer –</p> <ul style="list-style-type: none"> • Relevant Chapter IV SHARE CAPITAL AND DEBENTURES – relevant clauses of Sections 43 to 55, 62, 63 of the Companies Act, 2013, wherever required • Relevant clauses of Rule 4, 8, 9, 12, 13, and 14 of Companies (Share Capital And Debentures) Rules, 2014 	<p>08</p>	<p>1</p>

<p>UNIT IV – Prospectus</p> <ol style="list-style-type: none"> 1. Issue of securities by a public company and by a private company ; 2. Issue of securities to public through prospectus – <ol style="list-style-type: none"> a. Public Offer; Prospectus; Deemed Prospectus; Matters to be stated in the prospectus; Filing a copy of prospectus with the Registrar; Including a statement by an expert in the prospectus; b. Offer of Sale by Members; c. Shelf Prospectus; Red-Herring Prospectus; Abridged Prospectus d. Liability for Untrue Statement in Prospectus; 3. Issue of securities through private placement – <ol style="list-style-type: none"> a. Meaning of private placement; b. To whom private placement can be made?; c. Conditions to be satisfied for private placement; <p>Refer –</p> <ul style="list-style-type: none"> • Relevant Chapter III - PROSPECTUS AND ALLOTMENT OF SECURITIES PROSPECTUS AND ALLOTMENT OF SECURITIES – relevant clauses of Sections 23 to 42 of the Companies Act, 2013, wherever required • Relevant clauses of Rule 3 to 11, and 14 of the Companies (Prospectus and Allotment of Securities) Rules, 2014 	07	
<p>UNIT V - Allotment of Shares and related matters</p> <ol style="list-style-type: none"> 1. Minimum Application Money and Allotment of securities by company (Section 39); Refund of application money (Rule 11 of the Companies (Prospectus and Allotment of Securities) Rules, 2014 2. Return of Allotment.- (Rule 12) 3. Payment of commission in connection with the subscription ((Section 40(6) and (Rule 13) 4. Forfeiture of shares (Sections 28 to 34) 5. Transfer and transmission of securities (56) <p>Refer –</p> <ul style="list-style-type: none"> • Relevant clauses of Sections of the Companies Act, 2013 referred above, wherever required • Relevant clauses of Rule of Companies (Share Capital And Debentures) Rules, 2014 referred bove 	08	1
<p>UNIT VI - Membership of a Company</p> <ol style="list-style-type: none"> 1. Definition of Member; Difference between Member and Shareholder 2. Modes of acquiring Membership in a Company <ul style="list-style-type: none"> • by subscribing to the Memorandum of Association • by making an application for allotment of shares • by transfer of shares bought from the existing member 3. Rights of members 4. Cessation of Membership - Ways in which cessation of membership may occur; 5. Dematerialisation of Securities; Rematerialisation of Securities 	07	

Refer –		
<ul style="list-style-type: none"> • Relevant Chapter IV SHARE CAPITAL AND DEBENTURES – relevant clauses of Sections 43, 47, 50 of the Companies Act, 2013, wherever required • Relevant clauses of Rule 20, of the Companies (Management and Administration) Rules, 2014 		
Total	45 Hours	3 Credits

Note – One credit is equivalent to 15 hours of study. Therefore, one credit is earned after every 15 hours study is completed.

G] Course Outcome / Skill development	By the end of the course the students will be better able - <ul style="list-style-type: none"> • understand nature of a company and the process of formation of a company and the documents pertaining to its constitution • get an opportunity to serve a corporate organisation
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Reference books

- 1 A Handbook On Corporate and Other Laws; by CA CS Munish Bhandari : Bestword Publication Private Limited
- 2 Indian Company Law : Avatar Singh : Sultan Chand & sons
- 3 Company Law and Practice : A.K. Majumdar & G.K. Kapoor, Taxman Publications
- 4 Business and Corporate Laws : N.D. Kapoor, Sultan Chand & Sons
- 5 Company Law : N.D. Kapoor, Sultan Chand & Sons, New Delhi
- 6 N.D. Kapoor's Elements of Company Law; by N.D. Kapoor, Dr. Rajni Abbi, Bharat Bhushan, Rajiv Kapoor: Sultan Chand & Sons (P) Ltd
- 7 Company Law and Practice - A Comprehensive Text Book on Companies Act 2013, by Dr. G.K. Kapoor : Taxmann Publications Pvt. Ltd.
- 8 Business Law : S.S. Gulshan & G.K. Kapoor, New Age International Publishers, New Delhi.
- 9 Company Law (Vol. I & II), A.M. Chakraborty, Taxmann, New Delhi
- 10 Corporate Laws — Taxman, Allied Services P. Ltd., 59/32, New Rohtak Road, New Delhi.
- 11 Corporate and Allied Laws, 2013 by C.A.Kamal Garg: Bharat's
- 12 The New Company Law, Dr. N.V. Paranjape, Central Law Agency.
- 13 A Textbook of Company Law by P P S Gogna , S Chand Publishing
- 14 Lectures on Company Law (Companies Act, 2013), by Dr. Rega Surya Rao, Asia Law House
- 15 Company Law, by Avtar Singh : Eastern Book Company
- 16 Company Law - A Comprehensive Text Book on Companies Act 2013 (University Edition); by Dr. G.K. Kapoor , Dr. Sanjay Dhamija : Taxmann
- 17 Business Law : R.S.N. Pillai and Bagavathi, S. Chand & Co., New Delhi.
- 18 Manual of Business laws: Maheshwari and Maheshwari: Himalaya Publication House

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School of Commerce and Management

Syllabus of S.Y.B. Com 2020-21

Semester - III

BCOM 235: Corporate Accounting and Costing

60+15 Pattern External examination 60 Marks + College Internal assessment 15 Marks

= Maximum Total Marks 75

Required Lectures 45 (45 Hours)

A) Title of Paper	Accounting for Corporate transactions and Labour Costing
B) Course Objectives	<ul style="list-style-type: none">• To enable the students to develop awareness about Corporate Accounting in conformity with the provisions of Companies Act, 2013• To make the students aware of the methods of labour time-keeping and time-booking, and the methods of remunerating the labour
C) Level of Knowledge Expected	Working level of knowledge with application skills.
D) Medium of Instruction	English
E) Instructions as to study and examinations	<ul style="list-style-type: none">• Each Lecture shall be of one-hour duration.• Question paper shall be set in English. Students have to attempt the paper in English language only.• Corporate Accounting portion will carry 70% Marks and Costing will carry 30% Marks• Out of the total marks in question paper, 40% marks will be allotted for theory questions, and 60% marks will be for the practical problems, in Corporate Accounting as well as in Costing• Question paper will be divided into two sections.<ul style="list-style-type: none">a) Section I will consist of three questions. Question number 1 shall be compulsory; further, students will have to attempt one more question out of other 2 questions.b) Section II will consist of 4 questions. Question number 4 shall be compulsory; further, students will have to attempt any 2 more question out of other 3 questions.
F) Course contents	Syllabus will cover six Units s as discussed in detail below

Topics	Lectures	Credits
Unit I : Profits or Loss Prior to Incorporation: <ul style="list-style-type: none">• Meaning and definition of Pre-incorporation profit and Post-incorporation Profit, Basis of apportionment• Calculation of Pre-incorporation profit/loss and Post-incorporation Profit/loss• Treatment of Pre-incorporation profit/loss and Post-incorporation Profit/loss (Advanced level practical problems on above).	07	1

<p>UNIT II - Accounting for Purchase of business by a company, and books to be maintained by a company</p> <p>(A) Accounting for Purchase of business on conversion of Partnership Firm into a limited company - Accounting entries in the books of the company Refer to AS 26 - Intangible Assets</p> <p>(B) Statutory records and books of accounts to be maintained by a company</p> <p>(C) Treatment of Preliminary expenses in the books of a newly formed company</p> <p>(Practical problems on accounting for business purchase).</p>	08	
<p>Unit III : Issue of Shares:</p> <p>A) Public issue of shares: Revisionary study of:</p> <ul style="list-style-type: none"> • Meaning and types of shares • Equal subscription, Under-subscription, and Over-subscription with pro-rata allotment. • Issue of shares at par, at premium • Calls in advance and calls in arrears. • Forfeiture and reissue of shares. <p>(Advanced level practical problems on above).</p> <p>B) Issue of SWEAT equity shares</p> <ul style="list-style-type: none"> • Concepts of SWEAT equity shares • Accounting treatment of SWEAT equity shares (Refer Sections 2(88), 54 of the of the Companies Act 2013 and Rule 8 of the Companies (Share Capital and Debentures) Rules, 2014 <p>(Simple practical problems on issue of SWEAT equity shares)</p>	08	1
<p>Unit IV: A) Redemption of Preference Shares:</p> <ul style="list-style-type: none"> • Meaning of redemption of Preference shares • Treatment of premium on redemption of Preference shares • Redemption of preference shares out of profits and out of proceeds of fresh issue • Creation of Capital Redemption Reserve Account (CRR) • Issue of Bonus shares by using CRR account. (Refer Section 55 and 53 of the Companies Act, 2013) <p>(Practical Problems on issue and redemption of preference shares)</p>	07	
<p>Unit V: Labour Cost and Control -</p> <ul style="list-style-type: none"> • Meaning of labour costs – Types - Direct Labour, Indirect Labour; Controllable Labour Cost and Uncontrollable Labour Cost. • Concepts of Time Keeping and Time Keeping; Methods of Time Keeping, Methods of Time Keeping • Idle Time, Overtime, Labour Turnover • Work Study, Method Study, Time Study. 	07	1

(Simple problem on computation of labour turnover)		
Unit VI: Labour Cost and Control - II <ul style="list-style-type: none"> • Methods of Remuneration: Time Rate System, Piece Rate System, Incentive Systems - Halsey plan, Rowan premium plan & Taylor's and Merrick's differential Piece Rate System. • Group Bonus System, Profit-sharing Plan, Non-monetary Incentives, Incentives for Indirect Labour. 	08	
(Simple problem on computation of remuneration payable to labour using the above methods)		
Total	45 Hours	3 Credits

Note: 1 Credit is equal to 15 hours of study. Therefore 1 credit is earned after each 15 hours of study is completed

G) Course outcomes/ Skill Development	By the end of the course students will be able to <ul style="list-style-type: none"> • account for the issue and redemption of Shares of a company • know understand the accounting of profits earned by company before its incorporation • acquire the skill of maintaining the records of labour's attendance and time spent on the jobs, and • acquire the skill of computing remuneration payable to labour using different methods of wage payments.
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Reference Books for Corporate Accounting:

1. Gupta, R.L. and Radha Swamy, M. (2001). Advanced Accountancy (10th Ed). New Delhi: Sultan Chand & Sons.
2. Jain & Narang. (2012). Corporate Accounting (18th Ed). Ludhiana: Kalyani Publishers
3. Kumar Anil., Kumar Rajesh V. & Mariappa, B. (2011). Financial Accounting (Vol II). New Delhi: Himalaya Publishing House.
4. Shukla and Grewal. (2014). Advanced Accountancy (17th Ed). New Delhi: Sultan Chand & Sons.
5. Advanced Accountancy Vol.II, Vol-2, Dr. S.N. Maheshwari & Dr. S.K. Maheshwari, Vikas Publishing House Pvt. Ltd.
6. Corporate Accounting –Dr. S.N. Maheshwari & Dr. S.K. Maheshwari, Vikas Publishing House Pvt. Ltd.
7. Advanced Accountancy, S.P. Jain & K.L. Narang, Kalyani Publishers.
8. Advanced Accounting Volume 2 – Ashok Sehgal and Deepak Sehgal, Taxman Allied Services (P) Ltd., New Delhi
9. Advanced Accountancy Vol. II –P.C.Tulsian, Pearson Education (Singapore) Pvt. Ltd., Indian Branch, New Delhi

Reference Books for Costing:

1. Arora M N(2015).methods and techniques of Cost Accounting(4th ed.).India. Himalaya Publishing House.
2. Banerjee, B. (2012). Cost Accounting Theory and Practices (12th ed.). PHI Learning Pvt Ltd.
3. Jain. S.P,Narang, K. L & Simmi Agrawal (2015). Cost Accounting (2nd ed.).Delhi , India: Kalayani Publishers.
4. Madegowda,J.(2012). Advanced Cost Accounting(2 ed.).Mumbai:India. Himalaya Publishing House.
5. Narang, J. &. (2015). Advanced Cost Accounting. Delhi: Kalyani Publishing House.
6. S.N.Maheshwari.(2015). Advanced Cost Accounting .New Delhi: Sultan Chand Publishing House.
7. Wilson,M.(2012). Cost accounting. Mumbai: Himalaya Publishing House

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SEMESTER III

BCOM 236- Business Management -I

60+ 15 Pattern : External Marks 60 + Internal Marks 15 = Maximum Total Marks :75

(Required Lectures hours 45)

A) Title of the Paper	Business Management - I
B) Course Objectives	The objectives of this course are to enable the students to – a) To study the fundamental business concepts. b) To provide diverse opportunities for participation. c) To boost the thoroughly knowledge of business management. d) To provide intellectual resources to youth for their best future
C) Level of Knowledge expected	Introductory knowledge with application skill
D) Medium of Instructions	English and Marathi
E) Instructions as to study and examinations	a) This subject shall be studied in English & Marathi medium. b) The question paper shall be set in both English & Marathi, and students shall answer the English and Marathi.
F) Course content	Covering 6 Units as detailed below

Topics	lectures	Credit
UNIT-I –Management An Overview a) Meaning, Definition and Needs of Management b) Nature and Characteristics of Management c) Classification Business: Industry, Commerce and Trade d) Level of Management e) Role of Management	7	1
UNIT-II- Forms of Business Unites a) Meaning and Need of organization b) Forms of business organization in private sector c) Forms of business organization in public sector d) Non Business organization: Trust, Co-operative society, Clubs and associations e) Qualities required for successful business	8	1
UNIT-III- Planning a) Definition and Purpose of Planning b) Nature and Characteristics c) Essential of Good Plan d) Process of Planning e) Types of Planning	7	1

UNIT-IV- Decision Making a) Meaning and Nature b) Importance c) Types of Decision Making d) Steps in Decision Making e) Administrative problems in decision making	8	
UNIT-V- Organizing a) Principles of Organizing b) Types of Organizing c) Benefits of Informal Organization d) Importance of Organizing e) Factor effecting Organization structure	7	1
UNIT-VI- Forecasting a) Meaning, Definition, b) Importance, characteristics of forecasting c) Process of forecasting d) Advantages & Limitations of forecasting.	8	
Total	45 Hours	3 Credits

Note – One credit is equivalent to 15 hours of study. Therefore, one credit is earned after every 15 hours study is completed.

G) Course Outcome / Skill development	By the end of the course the students will be able - 1) Understand the concept of business. 2) Understand the managerial role in business. 3) Students will familiarize the process and come to know the practicality of the concept
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Reference Books :

1. Business Management, by H.R Appannaiah, P.N Reddy, Himalaya Publication: First Edition- 2009.
2. Business Organisation and Management, by Dinkar Pagare: S. Chand and Company Ltd, ISBN- 81-7014-675-5
3. Organisation and Management by Board of Studies Institute of CA India (Professional Education Course- I)
4. Business Management, by Dr Mahindra Avghade, Prof. Bhaskar Naphade, and Prof. Suresh Bhirud, Diamond Publication: First Edition-2014, ISBN- 978-81-8483-587-8
5. Organisation and Management (Professional Education Course- I) by Board of Studies Institute of CA.
6. Essentials of Management - Koontz & Wehrich– McGraw Hill

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SEMESTER III

BCOM 230a- Business Entrepreneurship Skill Development

40+10 Pattern : External Marks 40 + Internal Marks 10 = Maximum Total Marks :50

(Required Lectures hours 45)

A) Title of the Paper	Business Entrepreneurship Skill Development
B) Course Objectives	The objectives of this course are to enable the students to – a) To study the fundamental entrepreneurial concepts. b) To provide diverse opportunities for participation. c) To boost the Entrepreneurship Development Programme. d) To provide intellectual resources to youth for their best future.
C) Level of Knowledge expected	Introductory knowledge with application skill
D) Medium of Instructions	English and Marathi
E) Instructions as to study and examinations	a) This subject shall be studied in English & Marathi medium. b) The question paper shall be set in both English & Marathi, and students shall answer the English and Marathi.
F) Course content	Covering 6 Units as detailed below

Topics	Lectures	Credit
UNIT-I –Entrepreneur a) Evolution of the concept of Entrepreneur b) Characteristics of the entrepreneur c) Types of Entrepreneur d) Qualities of Entrepreneur e) Functions of Entrepreneur	7	1
UNIT-II- Entrepreneurial Motivation a) Concept and Motivation Process	8	

b) Achievement Motivation: Significance c) Factors for Entrepreneurial Motivation d) Internal and External Factors of Promoting Entrepreneurship		
UNIT-III- Small Enterprises a) Definition and Concept b) Objectives and Scope c) Characteristics d) Relation between small and large units e) Role of Small Enterprises in Economic Development	7	
UNIT-IV- Barriers to Entrepreneurship a) Personal Barriers, b) Barriers for Specific Groups, c) Economic Barriers d) Non Economical Barriers.	8	1
UNIT-V- Industrial Sickness and Remedies a) Symptoms of Industrial Sickness b) Causes of Industrial Sickness c) Consequences of Industrial Sickness d) Remedial Measures to overcome Industrial Sickness e) Government preventions policies of Industrial Sickness	8	
UNIT-VI- Identification of Business Opportunity a) Steps for generating new Business Opportunity, b) Factors for evaluation business idea and opportunity c) Sources of business product idea	7	
	45 Hours	2 Credits

Note – One credit is equivalent to 15 hours of study. Therefore, one credit is earned after every 15 hours study is completed.

G) Course Outcome / Skill development	By the end of the course the students will be able - 1) Understand the concept of ED. 2) Understand the role of SSI and government interventions. 3) Understand different methods to assess the attractiveness of business opportunities
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Reference Books :

1. Entrepreneur Development, by S. Anilkumar, S. C Poornima, Mini k. Abramham, K. Jayashree, New Age International Publishing House, ISBN- 81-224-1434-6
2. Entrepreneur Development, by Dr. S.S. Khanka: S. Chand and Company Ltd, ISBN- 81-219-1801-4
3. Entrepreneur Development by S. K Gupta, Arun Mittal, International Book House Private Limited, ISBN- 978-93-91335-15-4.
4. Fundamental of Entrepreneur Development and Project Management, by Lipika K. Guliani and R. K Gupte, Himalaya Publication: First Edition, ISBN- 978-93-5142-684-4
5. Entrepreneurial Development - by Dr. CB Gupta, Dr. NP Shrinivasan, Sultan Chand and Sons Educational Publication, ISBN- 978-81-8054-819-2
6. Entrepreneurship Development in India, by Dr. P.K Sinha, Novyong Book International: First Edition, ISBN- 978-93-82974-82-6

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SEMESTER - III

Optional Paper BCOM 230b– Modern Banking & Financial System

40+10 Pattern : External Marks 40 + Internal Marks 10 = Maximum Total Marks :50

(Required Lectures hours 45)

A) Title of Paper	Modern Banking & Financial System
B) Course Objectives	1. To acquaint students with the new concepts of Banking 2. To update the students about new changes in Banking 3. To know the relevance Banking practices in modern competitive world 4. To make understandable of Banking operations
C)Level of Knowledge expected	Introductory knowledge with application skill
D) Medium of Instructions	English & Marathi
E) Instructions as to study and examinations	a) This subject shall be studied in English & Marathi medium. b) The question paper shall be set in both English & Marathi, and students shall answer the English and Marathi.
F) Course content	Covering 6 Units as detailed below

Topics	Lecture	Credit
Unit I - Commercial Banks in India 1.1. Introduction 1.2. Types of Commercial Banks. 1.3. Distinction between Commercial Banks and Financial Institutions. 1.4. Phases of Development- Since 1991 1.5. Regional Rural Credit Society- objectives, functions	7	1
Unit -II – Co-operative Banks in India	8	

2.1. Introduction. 2.1. Structure of Co-operative Banks. 2.3. Urban Co-operative Banks - objectives, functions. 2.4. Rural Co-operative Banks - objectives, functions. 2.5. Problems of Co-operative Banks. 2.6. Measures to solve these problems.		
Unit -III – Reserve Bank of India 3.1. Establishment 3.2. Objective and Administration. 3.3. Functions of RBI..	7	
Unit -IV – Micro finance 4.1. Introduction of Micro finance 4.2. NGO and SHGs in Micro finance 4.3. Micro finance Delivery mechanism 4.4 micro finance development fund 4.5 The positive side and negative side of micro finance	8	
Unit -V – Problem of Non- performing Assets. 5.1. Definition of NPA 5.2. Identification of NPAs. 5.3. Impact of NPA and Consequences of NPA. 5.4. Early warning signals of NPAs. 5.5. Recovery and Write off of NPAs. 5.6. NPA and credit Cycles in India.	7	1
Unit – VI- financial inclusion and Basel Accord 6.1. Introduction of financial inclusion. 6.2 Evidences of financial Exclusion 6.3 Benefits of inclusion 6.4. Basel ‘ I ’Accord. 6.5. Basel ‘ II ’Accord. i) The first Pillar- minimum capital requirement. ii)The second Pillar- supervisory review process.	8	
	45 Hours	2 Credits

Note – One credit is equivalent to 15 hours of study. Therefore, one credit is earned after every 15 hours study is completed.

G) Course Outcome / Skill	1. Explain the various functions of money, and how money has evolved over time.
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development	<p>2. Show that modern banking systems include both privately owned commercial banks and government-owned central banks.</p> <p>3. Explain how commercial banks create money through the process of taking deposits and making loans.</p> <p>4. List what is included in the various measures of the money supply</p>
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Reference Books :

1. Introduction to Banking-By G. VijayaragavanIyengar (Reprint 2009)Excel Books, A-45, Naraina Phase- 1 New Delhi-110028
2. The Indian Financial System- Markets , Institutions and Services-3rd Edition. byBharati V. Pathak.
3. Dynamics of Indian Financial System-Markets, Institutions and Services. Ane's Student Edition- by Preeti Singh. Ane books Pvt. Ltd.,New Delhi.
4. Financial Markets and Institutions- 3rd Edition. by Dr. S. Gurusamy. Tata McGraw Hill Education Pvt. Ltd.,New Delhi.
5. Management of Banking and Financial Services-2nd Edition- by Padmalata Suresh, Justin Paul, Pearson Publication Pvt. Ltd.
6. Principles Practices of Banking- Macmillan. (Indian Institution of Banking and Finance.)
7. RBI - Report on Trend and Progress of Banking in India- 2006-17. (Supplement to RBI Bulletin - January 2018.)
8. Yajona- (English).

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SEMESTER - III

BCOM 230c -Retail Management-I

40+10 Pattern : External Marks 40 + Internal Marks 10 = Maximum Total Marks :50

(Required Lectures hours 45)

A) Title of Paper	Retail Management-I
B) Course Objectives	<ol style="list-style-type: none"> 1. To introduce students with basic concept of Retail Management. 2. To introduce students with various career opportunities and job roles in retailing 3. Empowering Students with the Most Modern Techniques and Practices of Retailing as seen and experienced around the Globe. 4. Imparting Theoretical and Practical Knowledge to Ensure Understanding of the Dynamic of Organized Retail Trade. 5. Make Familiar with the Concept of Retail Franchising 6. Understand the Role & Importance of Retail Consumer Behavior
C) Level of Knowledge expected	Introductory knowledge.
D) Medium of Instructions	English & Marathi
E) Instructions as to study and examinations	<ol style="list-style-type: none"> a) This subject can be studied in English or Marathi medium. b) The question paper shall be set in English & Marathi also, and the students shall answer the entire paper in English or Marathi medium only.
F) Course contents	Covering 6 Units as detailed below -

Topics	Lecture	Credit
UNIT- I Introduction to Retail a. Meaning, Concept & Definition: Retail, Retailing, b. Scope of Retail c. Functions of Retail d. Importance of retailers e. Types of Retailers f. Steps involved in starting Retail business. g. Legal Procedure of starting Retail business.	8	1
UNIT- II Retail Management a. Meaning, Concept & Definition b. Characteristics of Retail Management c. Retail Management process d. Career opportunities in Retailing	7	

UNIT- III Retailing in India a. Global Retail Scenario b. Retail Scenario in India c. Prospects of Retailing in India d. Challenges to Retail Development in India	7	
UNIT- IV Retail Formats a. Concept of Organized & Unorganized Retailing b. Advantages of Organized Retailing c. Limitations of Unorganized Retailing d. Factors Responsible for the Growth of Organized Retail in India e. Multichannel Retailing : Meaning & Types f. E- Retailing: Meaning, Advantages & Limitations	8	
UNIT- V Emerging Trends in Retailing a. Impact of Globalization on Retailing b. FDI in Retailing c. Need for FDI in Indian Retail Scenario d. Green Retailing e. Airport Retailing	7	1
UNIT- VI Economics of Retailing a) Retail Environment. i) Environmental Theory ii) Cyclical Theories: The Wheel of Retailing. b) Retail Accordion Theory. c) Retail Life Cycle Theory. d) Conflict Theory	8	
	45 Hours	2 Credits

Note – One credit is equivalent to 15 hours of study. Therefore, one credit is earned after every 15 hours study is completed.

G] Course Outcomes / Skill development	By the end of the course the students will be better able to: <ul style="list-style-type: none"> • Get the insight of the framework of retail marketing • Identify the challenges to Retailing • Understand the retail consumer behavior • Know the retail marketing strategies. • Make them able to start retail business.
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Reference Books:

1. Retail Management: Text and Cases, U.C.Mathur
2. Retail Management Global Perspectives (Text and Cases), Harjit Singh
3. Retail Management – A strategic Approach, Joel Evans
4. Swapna Pradhan (2008) – Retailing Management Text And Cases. Tata Mcgraw- Hill Publishing Company Ltd. New Delhi.
5. Gibson G. Vedamani Third Edition (2008)
6. Retail Management Functional Principles & Practices. Jaico Publishing Housing.
7. Michael Levy. Barton A. Weitz. Retailing Management. (2007) Tata Mcgraw-Hill Publishing Company Ltd. New Delhi.
8. Suja Nair (2006) Retail Management, Himalaya Publishing House.
9. King's Retail Management – King Books Delhi. Shaikh & Fatima Kaneez : Retail Management, Himalaya Publishing House
10. Consumer behavior by Jim Blythe, Published by Thomson Learning.
11. Sales & Distribution Management – Text & cases by Havaladar Krishna & Vasant. Calvlepublished by Tata-McGraw Hill Edition pvt.Ltd.

Semester

IV

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SEMESTER - IV

BCOM 241: Corporate Communication-II

60+15 Pattern: ESE 60 Marks CIA 15 Marks Maximum Total Marks 75

Required Lectures 45 (45 Hours)

A) Title of Paper	Corporate Communication-II
B) Course Objectives	<ul style="list-style-type: none">• To enable students to use English language in various contexts.• To introduce the contextual vocabulary to students.• To inculcate human values among students.
C) Level of Knowledge Expected	Introductory knowledge
D) Medium of Instruction	English
E) Instructions on lectures and examination	<ul style="list-style-type: none">• Each Lecture shall be of 1 hour duration.• Question paper shall be set in English. Students have to attempt the paper in English language only.• Question paper will be divided into 2 sections.<ul style="list-style-type: none">• Section 1 will consist of 4 questions, Question 1 shall be compulsory and students will have to attempt any 2 out of other 3 questions.• Section 2 will consist 3 questions; students will have to attempt any 2 out of given 3 questions.
F) Course Structure	Syllabus will cover six topics as discussed in detail below

Topics	Lectures	Credits
Unit-I Oral Communication <ul style="list-style-type: none">• Introduction of Oral Communication• Features & Principles of effective oral communication• Advantages and Limitation of Oral Communication• Introduction of Listening• Objectives of listening and advantages of listening• Introduction to seminar• Features and objectives of seminar• Types of seminar	08	1
UNIT-II: Non-Verbal Communication <ul style="list-style-type: none">• Body Language: Meaning, Features/Characteristics, Advantages &	07	

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SEMESTER - IV

BCOM 242: Practical on Corporate Communication-II
60+15 Pattern: ESE 60 Marks CIA 15 Marks Maximum Total Marks 75
Required Lectures 45 (45 Hours)

A) Title of Paper	Practical on Corporate Communication-II
B) Course Objectives	To train students to use the Corporate Communication efficiently.
C) Level of Knowledge Expected	Introductory knowledge
D) Medium of Instruction	English
E) Instructions on lectures and examination	Students have to perform all practical in the class. Students have to prepare a Journal for the practical's performed by them.
F) Course Structure	Syllabus will cover practicals on following topics.

Topics	Lectures	Credits
1. Word Description Activity(Non-Verbal communication activity) 2. Prepare Notice 3. Prepare Agenda 4. Personal Interview: Pre-Interview Preparations, Preparation Facing Personal Interview Questions 5. Time Management activities 6. Personality Development Workshop by Various Activities 7. Team Building Activities 8. Stress Management activity: . 8.1. Name some of the things that stress you out. 8.2. What kinds of signs do people show when they're experiencing stress? 8.3How does your body react to stress? 8.4What's the difference between good stress and bad stress?Give some examples of each. 8.5Name some ways students can manage or ease stress 9. Group Discussion Public Speaking – Speech Preparation & Delivery 10. Practical on Negotiation Skills.	45	3
	45 Hours	3 Credits

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SEMESTER - IV

Core Paper – BCOM 243 Business Economics

60+ 15 Pattern : External Marks 60 + Internal Marks 15 = Maximum Total Marks :75

(Required Lectures hours 45)

A) Title of Paper	BCOM223 - Macro Economics - II
B) Course Objectives	a) This course is designed to provide an introduction to the students about the basic building blocks of Macro Economics which will serve as a foundation throughout their career. b) This course aims to providing the students with knowledge of basic concepts of Macro Economics. The course will also provide knowledge about money and banking, supply and demand for money, Macro Economic problems and policies
C) Level of Knowledge expected	Introductory knowledge with application skill
D) Medium of Instructions	English & Marathi
E) Instructions as to study and examinations	a) This subject shall be studied in English & Marathi medium. b) The question paper shall be set in both English & Marathi, and students shall answer the English and Marathi.
F) Course content	Covering 6 Units as detailed below

Topics	Lectures	Credit
Unit - I Money and Banking 1.1 Money - Meaning, definition and types 1.2 Functions and importance of money 1.3 Value of money and its measurement 1.4 Commercial banks- meaning, functions, credit creation and credit multiplier 1.5 Central bank- meaning, definition and characteristics. functions and importance of central bank. 1.6 Credit control of Central bank	7	1

Unit II - Supply and Demand for money 2.1 Definition and determinants of money supply 2.2 Measures of money supply in India 2.3 High powered money and money multiplier 2.4 Determinants and motives of demand for money. 2.5 Fishers's quantity theory of money 2.6 keynsian liquidity preference theory	8	
Unit III- Macro Economic Problems 3.1 Inflation - meaning, definition, features, types, causes, and effects 3.2 Deflation - meaning, definition, features, causes and effects 3.3 Trade cycles - Meaning, feature and various phases of trade cycle. 3.4 Philips curve analysis	7	
Unit IV - Macro Economic Policies 4.1 Meaning and objectives of Macro Economics 4.2 Monetary policy - meaning, objectives, importance and measures 4.3 Fiscal Policy - meaning, objectives, importance, instruments and limitations. 4.4 Budget - Meaning, types, deficit finance 4.5 Laffer curve	8	1
Unit V - International Trade 5.1 Meaning and importance of international trade 5.2 Deference between and internal trade and external trade 5.3 Concept of Balance of Payment and balance of trade 5.4 Causes and remedies of disequilibrium of balance of payment	7	
Unit VI- Foreign exchange rate 6.1 Meaning of foreign exchange rate 6.2 Merits and demerits of fixed and flexible exchange rate 6.3 Factors affecting foreign exchange rate 6.4 Exchange control- Meaning and objectives	8	1
	45 Hours	3 Credits

Note – One credit is equivalent to 15 hours of study. Therefore, one credit is earned after every 15 hours study is completed.

G) Course Outcome / Skill development	The course will help the students to learn about the concept of macroeconomics value of money various approach. It may also provide the information to the students to concepts of supply and demand for money. Types of money classical and theory of interest, trade cycle theory .
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Reference Books:

- 1) Economics – Samuelson and Nordhouse, Tata McGraw Hill
- 2) Macro Economics – N. Gregory Mankiw, Thompson Press
- 3) Monetary Economics – Suraj B. Gupta, S. Chand Publishers
- 4) Principles of Economics – D.N. Dwivedi, Vikas Publishing
- 5) Macro Economics – D.N. Dwivedi, Tata McGraw Hill
- 6) Monetary Economics – M.L. Jingen
- 7) Business Economics – Dr. Mukund Mahajan
- 8) Positive Economics – Lipse, Oxford Press
- 9) Reserve Bank of India's Bulletin
- 10) Website – www.rbi.org.in
- 11) Business Economics (macro) – Vasudha Garde and Sunayni Parchue, Narendra Prakashan, Pune
- 12) Macro Economics – Dr. S.N. Kulkarni, Dr. Leela Kulkarni, Dr. Berad, Vidya Prakashan, Nagpur.
- 13) Macro Economics Analysis – Prof. D.G. Patil, Prof. Jagtap, Prashant Publication, Jalgaon
- 14) Samagra Laksharthik Sidhant – Prof. Dr. Rajendra Rasal, Success Publication, Pune
- 15) Sthul Adhunik Arthshastra – Prof. Ram Deshmukh, Vidya Prakashan, Nagpur
- 16) Macro Economics – Dr. Sumitra Pawar, Prashant Publication, Jalgaon
- 17) Macro Economics – Prof. Dange, Phadake Prakashan, Kolhapur Syllabus framing committee

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SEMESTER IV

DSC-Core Paper BCOM 244: Corporate Laws-II

60+ 15 Pattern : External Marks 60 + Internal Marks 15 = Maximum Total Marks :75

(Required Lectures hours 45)

A) Title of Paper	Corporate Laws-II
B) Course Objectives	This course aims at enabling students to <ul style="list-style-type: none">• Know the concept of debt instrument• Know the managerial personnel and to understand the rights, duties of the directors• Come to know the nature of various meetings, and the way of conducting the business in the meeting• Get information about the statutory books and the books of accounts required for a company• Understand concept of majority rules vis-à-vis interest of the minority shareholders in the management of a company
C) Level of Knowledge expected	Introductory knowledge
D) Medium of Instructions	English & Marathi
E) Instructions as to study and examinations	a) This subject can be studied in English or Marathi medium. b) The question paper shall be set in English & Marathi also, and the students shall answer the entire paper in English or Marathi medium only.
F) Course contents	Covering 6 Units as detailed below -

Topics	lectures	Credit
UNIT I - Issue of Debentures <ol style="list-style-type: none">1. Definition of debenture - Types of debentures2. Issue of debentures<ul style="list-style-type: none">• Conditions for issue of Secured debentures• Debenture Redemption Reserve• Debenture Trustee, Debenture Trust Deed• Issue and Listing of Non-Convertible Debt instruments• Issue of Convertible Debt instruments	07	1

<p>UNIT II - Directors and Key Managerial Personnel</p> <ol style="list-style-type: none"> 1. Directors and Key Managerial Personnel (KMP) 2. Directors – <ol style="list-style-type: none"> a. Company to have Board of Directors; Appointment of directors; b. Director Identification Number (DIN); c. Appointment of additional director, alternate director and nominee director; d. Disqualifications for appointment of director; e. Duties of directors; f. Vacation of office of director; Resignation of director; Removal of directors 3. Key Managerial Personnel (KMP) (Sec 2(51), 203) (Introduction only) <ol style="list-style-type: none"> a. Appointment of Chief Executive Officer (CEO); Managing Director; Whole Time Director; Manager; Chief Financial Officer (CFO) b. Appointment of Company Secretary - Appointment, Resignation and Removal <p>Refer –</p> <ul style="list-style-type: none"> • Relevant definitions given in section 2; Chapter XI - APPOINTMENT AND QUALIFICATIONS OF DIRECTORS – relevant clauses of Sections 149 to 159, 164 to 169, 203 of the Companies Act, 2013, wherever required • Relevant clauses of Rule 3 to 8 of the Companies (Appointment and Qualification of Managerial Personnel) Rules, 2014 	08	
<p>UNIT III - Meetings of a company</p> <ol style="list-style-type: none"> 1. Meaning of meeting; Various meetings under the Act, 2. Notice of a meeting; contents of notice; Statement to be annexed to notice; 3. Quorum for a meeting; Chairman of a meeting; Proxies; Voting a meeting; Restrictions on voting right; 4. Ordinary resolution and special resolution; Minutes of meetings; 5. Annual General Meeting and Extra-Ordinary General Meeting – Ordinary business and special business transacted at the General meeting 6. Board Meetings – business which can be transacted by the Board only at Meetings <p>Refer –</p> <ul style="list-style-type: none"> • Relevant definitions given in section 2; Chapter VI - MANAGEMENT AND ADMINISTRATION; Chapter XII - MEETINGS OF BOARD AND ITS POWERS – relevant clauses of Sections 96 to 122, 173 to 175 and 205 of the Companies Act, 2013, wherever required • Relevant clauses of Rule 17 to 25 of the Companies (Management and Administration) Rules, 2014. 	08	
<p>UNIT IV - Statutory books to be maintained by a company</p> <ol style="list-style-type: none"> 1. Introduction to statutory books and registers required to be maintained by a company under the Act 2. Brief study of the following books only – <ol style="list-style-type: none"> a. Register of deposits; b. Register of charges; c. Register of members; d. Register of debenture holders; e. Books containing minutes of General Meeting; Books containing 	07	1

minutes of Board; and Books containing minutes of Committees of Directors; f. Books of account; g. Register of Directors / Key Managerial Personnel; 3. Annual Return and its contents		
UNIT V – Books of Accounts, Financial Statements, and Audit 1. Requirement of keeping books of account (section 128 of the Act) - Place of Keeping Books of Account ; Maintenance of Books of account in electronic form; Books of Account in Respect of Branch Office; Preservation of books of accounts; Persons responsible to maintain books; Penalty for contravening the provisions 3. Financial Statements of a company (section 2(40) of the Act) - True and Fair view in respect of financial statements; Persons responsible for compliance; Penalty for contravening the provisions; Form of Financial Statements (Schedule III); Consolidated Financial Statements; Signature of Financial Statements 3 Report by Board of Directors 4. Right of member to copies of audited financial statements 5. Financial statements to be filed with Registrar; Penalty for non-compliance (Refer sections 128, 129, 134,136, 137 of the Act, and rules 3, 8, 11, and 12 of the Companies (Accounts) Rules, 2014	07	
UNIT VI – Prevention of Oppression and Mismanagement 1. Meaning of Oppression and Mismanagement 2. Prevention of Oppression and Mismanagement - Rule in Foss v/s Harbottle 3. Application to Tribunal for relief in cases of oppression; Right to apply under the Act 4. Powers of Tribunal 5. Consequences of termination or modification of certain agreements 6. Class action suits u/s 245 (Refer sections 241 to 246 of the Act)	08	1
Total	45 Hours	3 Credits

Note – One credit is equivalent to 15 hours of study. Therefore, one credit is earned after every 15 hours study is completed.

G] Course Outcome / Skill development	By the end of the course the students will be better able to - <ul style="list-style-type: none"> • get the insight of nature of the duties of the Managerial Personnel and especially the directors • arrange for various meetings of a corporate organisation, and acquire the knowledge of conducting the meetings • serve a corporate organisation in the area of maintaining the statutory books and the books of accounts
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Reference books :

- 1 A Handbook On Corporate and Other Laws; by CA CS Munish Bhandari : Bestword Publication Private Limited
- 2 Indian Company Law : Avatar Singh : Sultan Chand & sons
- 3 Company Law and Practice : A.K. Majumdar & G.K. Kapoor, Taxman Publications
- 4 Business and Corporate Laws : N.D. Kapoor, Sultan Chand & Sons
- 5 Company Law : N.D. Kapoor, Sultan Chand & Sons, New Delhi
- 6 N.D. Kapoor's Elements of Company Law; by N.D. Kapoor, Dr. Rajni Abbi, Bharat Bhushan, Rajiv Kapoor: Sultan Chand & Sons (P) Ltd
- 7 Company Law and Practice - A Comprehensive Text Book on Companies Act 2013, by Dr. G.K. Kapoor : Taxmann Publications Pvt. Ltd.
- 8 Business Law : S.S. Gulshan & G.K. Kapoor, New Age International Publishers, New Delhi.
- 9 Company Law (Vol. I & II), A.M. Chakraborty, Taxmann, New Delhi
- 10 Corporate Laws — Taxman, Allied Services P. Ltd., 59/32, New Rohtak Road, New Delhi.
- 11 Corporate and Allied Laws, 2013 by C.A.Kamal Garg: Bharat's
- 12 The New Company Law, Dr. N.V. Paranjape, Central Law Agency.
- 13 A Textbook of Company Law by P P S Gogna , S Chand Publishing
- 14 Lectures on Company Law (Companies Act, 2013), by Dr. Rega Surya Rao, Asia Law House
- 15 Company Law, by Avtar Singh : Eastern Book Company
- 16 Company Law - A Comprehensive Text Book on Companies Act 2013 (University Edition); by Dr. G.K. Kapoor , Dr. Sanjay Dhamija : Taxmann
- 17 Business Law : R.S.N. Pillai and Bagavathi, S. Chand & Co., New Delhi.
- 18 Manual of Business laws: Maheshwari and Maheshwari: Himalaya Publication House

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School of Commerce and Management

Syllabus of S.Y. B. Com 2020-21

Semester - IV

BCOM 245: Corporate Accounting & Costing

60+15 Pattern

60+ 15 Pattern : External Marks 60 + Internal Marks 15 = Maximum Total Marks :75

Required Lectures 45 (45 Hours)

A) Title of Paper	Accounting for Corporate transactions and Overhead costing
B) Course Objectives	<ul style="list-style-type: none">• To introduce the final accounts of a company as per Schedule III the Companies Act, 2013• To introduce the final accounts of a Co-operative credit society, as per the Maharashtra Co-operative Societies Act 1960• To enable the to pass entries relating to issue and redemption of debentures• To enable the students to learn the concepts of overheads, classification, apportionment of overheads, and their recovery in the ascertainment of cost of various products and services.
C) Level of Knowledge Expected	Working Level of knowledge with application skills.
D) Medium of Instruction	English
E) Instructions as to study and examinations	<ul style="list-style-type: none">• Each Lecture shall be of one-hour duration.• Question paper shall be set in English. Students have to attempt the paper in English language only.• Corporate Accounting portion will carry 70% Marks and Costing will carry 30% Marks• Out of the total marks in question paper, 40% marks will be allotted for theory questions, and 60% marks will be for the practical problems, in Corporate Accounting as well as in Costing• Question paper will be divided into two sections.<ol style="list-style-type: none">1. Section I will consist of three questions. Question number 1 shall be compulsory; further, students will have to attempt one more question out of other 2 questions.2. Section II will consist of 4 questions. Question number 4 shall be compulsory; further, students will have to attempt any 2 more question out of other 3 questions.
F) Course contents	Syllabus will cover six Units as discussed in detail below

Topics	Lectures	Credits
Unit I: Underwriting of Shares: <ul style="list-style-type: none">• Meaning of the terms Underwriting and underwriter of shares• Concepts of Marked application, Unmarked application, sole underwriting, firm underwriting, partial underwriting, full underwriting, joint	06	

<ul style="list-style-type: none"> underwriting • Determination of Underwriters' liability • Accounting treatment of underwriters' commission • Preparation of Underwriters' statement, Accounting entries and relevant ledger accounts <p>(Refer Sections 40(6) of the of the Companies Act 2013) (Practical problem on above)</p>		
<p>Unit II: Company Financial Statements</p> <ul style="list-style-type: none"> • Meaning of Company Financial Statements • Preparation of Income statement and Balance Sheet as per revised Schedule (III), Companies Act 2013. • Study of Accounting Standards <ul style="list-style-type: none"> AS – 9 : Revenue Recognition AS -10: Property, Plant and Equipment AS -26: Intangible Assets <p>(Practical problems on preparation of financial statements of a company)</p>	09	1
<p>Unit III : Issue and Redemption of Debentures:</p> <ul style="list-style-type: none"> • Meaning of Debentures, Types of Debentures • Distinction between Debentures & Shares • Issue of Debentures. • Creation and investment of DRR • Methods of redemption of debentures: By payment in lump-sum and by payment in instalments (excluding from by purchase in open market), Conversion, Sinking Fund Method <p>(Refer Sections 71(1), 71(4) of the Companies Act 2013 with Rule 18(7) of Companies (Share Capital and Debentures) Rules, 2014)</p> <p>(Problems on journal entries and relevant ledger accounts.)</p>	08	1
<p>Unit IV: Final Accounts of Co-operative Societies:</p> <ul style="list-style-type: none"> • Books of Accounts of accounts to be maintained by a Co-operative society • Preparation of final accounts of a co-operative credit societies only • Refer relevant provisions of the Maharashtra Co-operative Societies Act 1960 and rules made thereunder <p>(Practical problems on preparation of financial statements of a co-operative credit society)</p>	07	
<p>Unit V: Overheads control</p> <ul style="list-style-type: none"> • Meaning and Definition of Overheads • Collection of overheads and Classification of Overheads - <ul style="list-style-type: none"> ○ Functional Classification, ○ Behavioural Classification, ○ Element-wise Classification. <p>(Practical problems on classification of given items into the classes of overheads by applying the bases stated above)</p>	07	1

Unit VI: Overhead Distribution - II: <ul style="list-style-type: none"> • Procedure of Allocation and Apportionment of factory Overheads • Primary and Secondary Distribution of overheads • Absorption of Factory Overheads – Under-absorption and over-absorption of overheads • Computation of rate of recovery absorption of overheads- Machine our rate, Labour hour rate and Direct Labour basis. (Practical problems on allocation and apportionment of factory Overheads, and on the computation of the rate of overheads)	08	
Total	45 Hours	3 Credits

Note: 1 Credit is equal to 15 hours of study. Therefore 1 credit is earned after each 15 hours of study is completed

G) Course outcomes/ Skill Development	By the end of the course students will be able to <ul style="list-style-type: none"> • acquire the skill of preparing the final accounts of a company as per Schedule III the Companies Act, 2013 • acquire the skill of preparing the final accounts of a Co-operative credit society, • pass entries relating to issue and redemption of debentures • skills of identifying the overheads and distributing them and ultimately recovering them in the job.
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Reference Books for Corporate Accounting:

1. Gupta, R.L. and Radha Swamy, M. (2001). Advanced Accountancy (10th Ed). New Delhi: Sultan Chand & Sons.
2. Jain & Narang. (2012). Corporate Accounting (18th Ed). Ludhiana: Kalyani Publishers
3. Kumar Anil, Kumar Rajesh V. & Mariappa, B. (2011). Financial Accounting (Vol II). New Delhi: Himalaya Publishing House.
4. Shukla and Grewal. (2014). Advanced Accountancy (17th Ed). New Delhi: Sultan Chand & Sons.
5. Advanced Accountancy Vol. II, Vol-2, Dr. S.N. Maheshwari & Dr. S.K. Maheshwari, Vikas Publishing House Pvt Ltd.
6. Corporate Accounting –Dr. S.N. Maheshwari & Dr. S. K. Maheshwari, Vikas Publishing House Pvt Ltd.
7. Advanced Accountancy, S.P. Jain & K.L. Narang, Kalyani Publishers.
8. Advanced Accounting Volume 2 – Ashok Sehgal and Deepak Sehgal, Taxman Allied Services (P) Ltd., New Delhi
9. Advanced Accountancy Vol. II –P.C.Tulsian, Pearson Education (Singapore) Pvt. Ltd., Indian Branch, New Delhi

Reference Books for Costing:

1. Arora M N(2015).methods and techniques of Cost Accounting(4th ed.).India. Himalaya Publishing House.
2. Banerjee, B. (2012). Cost Accounting Theory and Practices (12th ed.). PHI Learning Pvt Ltd.
3. Jain. S.P,Narang, K. L &Simmi Agrawal(2015). Cost Accounting (2nd ed.).Delhi , India: Kalayani Publishers.
4. Madegowda,J.(2012). Advanced Cost Accounting(2 ed.).Mumbai:India. Himalaya Publishing House.
5. Narang, J. &. (2015). Advanced Cost Accounting. Delhi: Kalyani Publishing House.
6. S.N.Maheshwari.(2015). Advanced Cost Accounting .New Delhi: Sultan Chand Publishing House.
7. Wilson,M.(2012). Cost accounting. Mumbai: Himalaya Publishing House.

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S Y B COM– w.e.f. A Y 2020-21

SEMESTER IV

BCOM 246- Business Management -II

60+ 15 Pattern : External Marks 60 + Internal Marks 15 = Maximum Total Marks :75

(Required Lectures hours 45)

A) Title of the Paper	Business Management -II
B) Course Objectives	The objectives of this course are to enable the students to – a) To get in-depth knowledge in various functions of Management. b) To understand the managerial roles and responsibilities. c) To understand the role of motivation and leadership theories. d) To be able to get in-depth knowledge about the recent trends in business management.
C) Level of Knowledge expected	Introductory knowledge with application skill
D) Medium of Instructions	English and Marathi
E) Instructions as to study and examinations	a) This subject shall be studied in English & Marathi medium. b) The question paper shall be set in both English & Marathi, and students shall answer the English and Marathi.
F) Course content	Covering 6 Units as detailed below

Topics	Lectures	Credit
UNIT-I –Directing a) Meaning and Significance b) Nature and Characteristic of Direction c) Elements and Principle of Directing d) Supervision and Qualities of good supervisor e) Distinction between direction and supervision	7	1
UNIT-II- Leadership a) Nature and Need for Leadership b) Functions of a Leader c) Types of Leader d) Theories of Leadership e) Qualities of Leadership	8	

UNIT-III- Motivation a) Meaning, Definition and Importance of Motivation b) Maslow’s Need Hierarchy Theory c) McGregor’s Theory of X and Y d) Herzberg Motivation Theory e) Theory “Z”	7	1
UNIT-IV- Authority and Responsibility a) Meaning of Authority and Delegation b) Types of Delegation c) Importance of Delegation d) Advantages and Barriers of Delegation	8	
UNIT-V- Co-ordination a) Meaning b) Distinction Co –ordination and Co –operation c) Steps for effective co-ordination d) Techniques of Effective Co–Ordination	7	1
UNIT VI- Recent Trends in Business Management a) Business Ethics: Ethical Issues and Need of Ethics b) Disaster Management: Meaning, Objectives and Importance c) Management of Change: Causes of organisation change and change process d) Corporate Governance: Importance and Principle e) CSR- Corporate Social Responsibilities	8	
	45 Hours	3 Credits

Note – One credit is equivalent to 15 hours of study. Therefore, one credit is earned after every 15 hours study is completed.

G) Course Outcome / Skill development	By the end of the course the students will be able - 1) Understand the various concept of business. 2) To understand the current trends in business. 3) To familiarize the theories of motivation and leadership
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Reference Books :

1. Business Management, by H.R Appannaiah, P.N Reddy, Himalaya Publication: First Edition- 2009.
2. Business Organisation and Management, by Dinkar Pagare: S. Chand and Company Ltd, ISBN- 81-7014-675-5
3. Organisation and Management by Board of Studies Institute of CA India (Professional Education Course- I)
4. Business Management, by Dr Mahindra Avghade, Prof. Bhaskar Naphade, and Prof. Suresh Bhirud, Diamond Publication: First Edition-2014, ISBN- 978-81-8483-587-8
5. Organisation and Management (Professional Education Course- I) by Board of Studies Institute of CA.
6. Essentials of Management - Koontz & Wehrich– McGraw Hill

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SEMESTER IV

BCOM 240a- Business Entrepreneurship Skill Development

40+10 Pattern : External Marks 40 + Internal Marks 10 = Maximum Total Marks :50

(Required Lectures hours 45)

A) Title of the Paper	Business Entrepreneurship Skill Development
B) Course Objectives	The objectives of this course are to enable the students to – a) To study the fundamental entrepreneurial concepts. b) To understand the role of women entrepreneurship. c) To understand what characterizes an attractive business opportunity and common pitfalls during the entrepreneurial process
C) Level of Knowledge expected	Introductory knowledge with application skill
D) Medium of Instructions	English and Marathi
E) Instructions as to study and examinations	a) This subject shall be studied in English & Marathi medium. b) The question paper shall be set in both English & Marathi, and students shall answer the English and Marathi.
F) Course content	Covering 6 Units as detailed below

Topics	Lectures	Credit
UNIT-I – Concept of Entrepreneurship a) Meaning of entrepreneur b) How to become an entrepreneur? c) Characteristics and features of entrepreneurship d) Barriers of entrepreneurship e) Difference between the intrapreneur and Entrepreneur	7	
UNIT-II- Types of Entrepreneur Classification of entrepreneurship on different basis	8	

a) Based on ownership b) Based on the size of enterprise c) Innovative entrepreneurs d) Other categories of Entrepreneurs		1
UNIT-III- Entrepreneurship Development Program a) Entrepreneurship Development Institute of India (EDII), b) State Level Training Organisation: DIC – District Industrial Centre, SFC- State Financial Corporation, NGO's and their roles c) Role of NIESBUS- The National Institute Entrepreneurship and Small Business	7	
UNIT-IV- Women Entrepreneurship a) Women Entrepreneurship in India, b) Challenges faced by Women Entrepreneurship, c) Meaning and Roles of SHG- Self-help Groups d) Role Models of Women Entrepreneur in current era.	8	
UNIT-V- Institutional Finance to Entrepreneurship a) IFCI- Industrial Finance corporation of India b) IDBI- Industrial Development Bank of India c) IIBI- Industrial Investment Bank of India d) SFCS- State Finance Corporations	7	1
UNIT-VI- Financial Schemes for Entrepreneur a) Role, Eligibility of Venture Capital Schemes, b) PMMY- Pradhan Mantri MUDRA Yojana c) MSME- Micro, Small and Medium Entrepreneurship d) MGS- Multiplier Grant Scheme of IT Research and Development	8	
	45 Hours	2 Credits

Note – One credit is equivalent to 15 hours of study. Therefore, one credit is earned after every 15 hours study is completed.

G) Course Outcome / Skill Development	By the end of the course the students will be able - 1) Understand the various schemes avail to an Entrepreneur 2) Understand the role of Financial Institutes and Functions. 3) Understand different methods to assess the attractiveness of business opportunities.
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Reference Books :

1. Entrepreneur Development, by S. Anilkumar, S. C Poornima, Mini k. Abramham, K. Jayashree, New Age International Publishing House, ISBN- 81-224-1434-6
2. Entrepreneur Development, by Dr. S.S. Khanka: S. Chand and Company Ltd, ISBN- 81-219-1801-4
3. Entrepreneur Development by S. K Gupta, Arun Mittal, International Book House Private Limited, ISBN- 978-93-91335-15-4.
4. Fundamental of Entrepreneur Development and Project Management, by Lipika K. Guliani and R. K Gupte, Himalaya Publication: First Edition, ISBN- 978-93-5142-684-4
5. Entrepreneurial Development - by Dr. CB Gupta, Dr. NP Shrinivasan, Sultan Chand and Sons Educational Publication, ISBN- 978-81-8054-819-2
6. Entrepreneurship Development in India, by Dr. P.K Sinha, Novyoug Book International: First Edition, ISBN- 978-93-82974-82-6

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SEMESTER - IV

Optional Paper BCOM 240b – Modern Banking & Financial System**40+10 Pattern : External Marks 40 + Internal Marks 10 = Maximum Total Marks :50****(Required Lectures hours 45)**

A) Title of Paper	Modern Banking & Financial System
B) Course Objectives	<ol style="list-style-type: none"> 1. To acquaint students with the new concepts of financial system. 2. To update the students about new changes in financial system. 3. To know the relevance financial system practices in modern competitive world. 4. To make understandable of financial operations.
C) Level of Knowledge expected	Introductory knowledge with application skill
D) Medium of Instructions	English & Marathi
E) Instructions as to study and examinations	<ol style="list-style-type: none"> a) This subject shall be studied in English & Marathi medium. b) The question paper shall be set in both English & Marathi, and students shall answer the English and Marathi.
F) Course content	Covering 6 Units as detailed below

Topic	Lecture	Credit
Unit I - Nature and Role of Financial System. 1.1.1 Introduction 1. 2. Function of Financial System. 1. 3. The structures of the Financial System. 1. 4. Financial System and it's Linkages with Saving and Investment.	7	1
Unit -II – An Overview of the Indian Financial System 2. 1. Institutional Development 1947-1990. 2. 2. Institutional Changes since 1991. 2. 3. Financial Markets- Their Types- (Introductory Level only) 2. 4. Financial Instruments- Their Types 2. 5. Financial Services-Their Types	8	
Unit -III – Financial Reforms in India.- 3. 1. Introduction 3. 2. Financial Reforms. 3. 3. Objectives of financial Reforms. 3. 4. Strategies of Reforms. 3. 5. Policy Reforms.	7	
Unit -IV – Financial Sector Reforms in India. 4. 1. New Issue Market and Stock Market Reforms.	8	

4. 2. Government Securities Market Reforms. 4. 3. Banking Sector Reforms. 4. 4. Impact of Financial Sector Reforms.		1
Unit -V – Retail Banking, wholesale Banking, International Banking, And Universal Banking. 5.1 Retail Banking - Introduction to Retail Banking in India, Concept of Retail Banking, Retail products, Drivers of Retail Business in India , opportunities of Retail Banking in India. 5.2 Wholesale Banking- 5.3 International Banking – Introduction, Need of Exporters, Requirements of Importers, Remittance Services. 5.4 Universal Banking- Meaning, progress of Universal Banking in India.	7	
Unit – VI Regulatory Institutions 6. 1. RBI - Establishment – Objectives– Function. 6.2 NABARD – Establishment – Objectives – Functions. 6.3. SEBI – Origin – Objectives – Powers –Functions. 6. 4. NHB –Origin – Business of NHB – Financial Resources – Powers of NHB	8	
	45 Hours	2 Credits

Note – One credit is equivalent to 15 hours of study. Therefore, one credit is earned after every 15 hours study is completed.

G) Course Outcome / Skill development	<ol style="list-style-type: none"> 1. Show that modern banking systems include both privately owned commercial banks and government-owned central banks. 2. Explain the various functions of money, and how money has evolved over time. 3. Explain how commercial banks create money through the process of taking deposits and making loans. 4. what is included in the various measures of the money supply
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Reference Books :

1. Introduction to Banking-By G. Vijayaragavan Iyengar (Reprint 2009)Excel Books, A-45, Naraina Phase- 1 New Delhi-110028.
2. The Indian Financial System – Markets, Institutions and Services – 3 Rd Edition. by- Bharati V. Pathak Pearson Published by Dorling K indersley (India) Pvt. Ltd. Licensees of Pearson Education in South Asia.
3. Dynamics of Indian Financial System-Markets, Institutions and Services. Ane’s Student Edition- by Preeti Singh. Ane books Pvt. Ltd.,New Delhi,4821, Parwana Bhavan, Ansari Road, Daryaganj, New Delhi. 110002, India.
4. Financial Markets and Institutions- 3 rd Edition. by Dr. S. Gurusamy. Tata McGraw Hill Education Pvt. Ltd.,New Delhi.
5. Management of Banking and Financial Services-2Nd Edition- by Padmalata Suresh, Justin Paul, Pearson Publication Pvt. Ltd.

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SEMESTER - IV

BCOM 240c- Retail Management-II

40+10 Pattern : External Marks 40 + Internal Marks 10 = Maximum Total Marks :50

(Required Lectures hours 45)

A) Title of Paper	Retail Management-II
B) Course Objectives	<ol style="list-style-type: none">1. To introduce students with basic concept of Retail Management.2. To introduce students with various career opportunities and job roles in retailing3. Empowering Students with the Most Modern Techniques and Practices of Retailing as seen and experienced around the Globe.4. Imparting Theoretical and Practical Knowledge to Ensure Understanding of the Dynamic of Organized Retail Trade.5. Make Familiar with the Concept of Retail Franchising6. Understand the Role & Importance of Retail Consumer Behavior
C) Level of Knowledge expected	Introductory knowledge.
D) Medium of Instructions	English & Marathi
E) Instructions as to study and examinations	<ol style="list-style-type: none">a) This subject can be studied in English or Marathi medium.b) The question paper shall be set in English & Marathi also, and the students shall answer the entire paper in English or Marathi medium only.
F) Course contents	Covering 6 Units as detailed below -

Topics	Lecture	Credit
UNIT- I Retail Marketing a. Introduction: Meaning & Definition b. Evolution & Growth of Retail Market in India c. Role of marketing in Retail d. Types of Retail Outlets e. Online/ Digital Marketing: Introduction, Benefits & Limitations	7	1
UNIT- II Retail Brands a. Meaning & Concept of Branding b. Concept of Retail Brand c. Role of Brands in Retailing	8	

d. Growth of Retailer Brands e. Own Brands: Introduction & Benefits f. Impact of Own Brands on Retail Brands g. Brand Loyalty: Introduction & Benefits		
UNIT- III Mall Management a. Concept & Definition of Mall b. Facilities included in Mall management. c. Mall Shopping culture in India d. Prospectus of Malls e. Bottleneck facing Malls in India	7	
UNIT -IV Retail Franchising a. Introduction: Concept & Meaning b. Steps for choosing retail franchise c. Types of Franchises d. Advantages and Disadvantages f. E- Retailing: Meaning, Advantages & Limitations	8	
UNIT -V Information Technology and Retailing a. Introduction b. Role of IT in Retail Management c. Advantages and disadvantages of Information Technology in Retailing d. Information Technology used in Retail sector	7	1
UNIT -VI Understanding the Retail Consumer a. Consumer v/s Customer b. Consumer Behaviour: Meaning & Concept c. Need for studying consumer behaviour in Retail d. Role of Consumer Behaviour in Retail e. Factors influencing Retail Consumer f. Consumer Retention Strategies in Retail	8	
	45 Hours	2 Credits

Note – One credit is equivalent to 15 hours of study. Therefore, one credit is earned after every 15 hours study is completed.

G] Course Outcomes / Skill development	<p>By the end of the course the students will be better able to:</p> <ul style="list-style-type: none"> ● Get the insight of the framework of retail marketing ● Identify the challenges to Retailing ● Understand the retail consumer behavior ● Know the retail marketing strategies. ● Make them able to start retail business.
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Reference Books:

1. Retail Management: Text and Cases, U.C.Mathur
2. Retail Management Global Perspectives (Text and Cases), Harjit Singh
3. Retail Management – A strategic Approach, Joel Evans
4. Swapna Pradhan (2008) – Retailing Management Text And Cases. Tata Mcgraw- Hill Publishing Company Ltd. New Delhi.
5. Gibson G. Vedamani Third Edition (2008)
6. Retail Management Functional Principles &Practices. Jaico Publishing Housing.
7. Michael Levy. Barton A. Weitz. Retailing Management. (2007) Tata Mcgraw-Hill Publishing Company Ltd. New Delhi.
8. Suja Nair (2006) Retail Management, Himalaya Publishing House.
9. King's Retail Management – King Books Delhi. Shaikh& Fatima Kaneez : Retail Management, Himalaya Publishing House
10. Consumer behavior by Jim Blythe, Published by Thomson Learning.
11. Sales & Distribution Management – Text & cases by Havaldar Krishna &Vasant. Calvlepublished by Tata-McGraw Hill Edition pvt.Ltd.