

Syllabus for F.Y.B.Com
Semester-II, Paper-II
Subject Name: - Financial Accounting- II
Course Code - 122

Objectives of the course

This course is intended to introduce the basic theory, concepts and practice of financial accounting and to enable students to understand information contained in the published financial statements of companies and other organizations. It includes the preparation of accounting statements, but their uses and limitations will also be emphasized.

Depth of the program – fundamental Knowledge

Objective of the Program

1. To impart knowledge of various software used in accounting
2. To impart knowledge about final accounts of charitable trusts
3. To impart knowledge about valuation of intangible assets
4. To impart knowledge about accounting for leases

Unit No.	Unit Title	Contents	Purpose Skills to be developed
1	Software used in Accounting	<ol style="list-style-type: none">1. Types of Accounting Software2. Use of Accounting Software3. Installation of Accounting Software4. Advantages and disadvantages of Accounting Software <p>Voucher entry and Report Generation including GST transactions</p>	<ul style="list-style-type: none">• Students are expected to acquaint themselves with Computerised accounting, its application and utility.

2	Final Accounts of Charitable Trust (Clubs, Hospitals, Libraries etc.)	<ol style="list-style-type: none"> 1. Meaning and Characteristics 2. Accounting Records 3. Income and Expenditure Account 4. Receipt and Payment Account 5. Balance Sheet and Adjustments 	<ul style="list-style-type: none"> • Understanding the accounting process of accounting of charitable trusts • Recording basic accounting transactions and prepare annual financial statements; and • Analyzing , interpreting and communicating the information contained in basic financial statements and explain the limitations of such statements
3	Valuation of Intangibles	<ol style="list-style-type: none"> 1. Valuation of Goodwill (Problem) 2. Valuation of Brands 3. Valuation of Patents, Copyright and Trademark etc. 	<ul style="list-style-type: none"> • Learning the concept of intangible assets and the methods of their valuation.
4	Accounting for Leases	<ol style="list-style-type: none"> 1. Types of Lease (Finance Lease and Operating Lease) 2. Finance Lease (Hire Purchase and installment) (Theory) 3. Operating Lease 4. Royalty, 5. Minimum Rent, 6. Short Workings, 7. Recoupment Of Short Working, 8. Lapse of Short Working <p>Journal Entries and Ledger Accounts in the Books of Landlord and Lessee</p>	<ul style="list-style-type: none"> • Understanding the process and methods of leasing.

Teaching methodology

Topic No.	Total Lectures	Innovative methods to be used	Film shows and AV Applications	Project	Expected Outcome
1	12	Hands-on experience of using accounting software on computers	Videos available on YouTube	Voucher entries in tally	Students will be able to acquire in-depth knowledge
2	12	Visit to charitable trust for collection of relevant information	Videos available on YouTube	Visit report	Students will be able to acquire in-depth knowledge
3	12	Case studies on intangible assets and its valuation	Videos available on YouTube	Report writing	Students will be able to acquire in-depth knowledge
4	12	Case studies and expert lectures.	Videos available on YouTube	NA	Students will be able to acquire in-depth knowledge

Sr. No.	Title of the Book	Author/s	Publication	Place
1.	Advanced Accounts	M.C. Shukla, T.S. Grewal, S.C. Gupta	S. Chand Publication	New Delhi.
2.	Financial Accounting for B.Com	CA (Dr.) P.C. Tulsian S.C. Gupta	S. Chand Publication	New Delhi.
3.	Financial Accounting	Dr. Kishor Jagtap	Tech- Max Publications,	Pune
4.	Introduction to Accountancy	S.R.N Pillai & Bhagavathi	S.Chand & CompanyLtd	New Delhi

5.	Corporate Accounting	Raj Kumar Sah	Cengage Publications	Noida, Uttar Pradesh
6.	Principles of Accountancy	Principles of Accountancy	S.Chand & CompanyLtd	New Delhi
7.	Advanced Accounting	S. N. Maheshwari		
8.	GST Law and Analysis with Conceptual Procedures	Bimal Jain and Isha Bansal (Set of 4 Volumes)	Pooja Law Publishing Company	New Delhi
9.	Guidance Note on GST by ICAI	--	The Institute of Chartered Accountants of India	New Delhi

Practical for Semester – II

Topic	Mode of Practical
Introduction to Computerised accounting, Accounting software, Features, advantages and disadvantages	Library Assignment
Company creation	Computer Laboratory
Groups and ledgers creation	Computer Laboratory
Voucher entries including GST and Report Generation	Computer Laboratory

Revised syllabi (2019 Pattern) for Three Years B. Com. Degree course (CBCS)

First Year B. Com Semester-II Course Code - 123

Business Economics (Micro) - II

Objectives:

1. To understand the basic concepts of micro economics.
2. To understand the tools and theories of economics for solving the problem of decision making by consumers and producers.
3. To understand the problem of scarcity and choices.

Depth of the program – Fundamental Knowledge

Objectives of the Program

1. To impart knowledge of business economics
2. To clarify micro economic concepts
3. To analyze and interpret charts and graphs
4. To understand basic theories, concepts of micro economics and their application

Unit No.	Unit Title	Contents	Purpose skills to be developed
1	Cost and Revenue	1.1 Concepts and Types of Cost- Economic Cost and Accounting Cost, Private Cost and Social Cost, Actual Cost and Opportunity Cost, Explicit Cost and Implicit Cost, Incremental Cost and Sunk Cost, Fixed Cost and Variable Cost 1.2 Relation between Total Cost, Average Cost and Marginal Cost 1.3 Cost Curves in Short run and Long run 1.4 Concept of Total Revenue, Average Revenue and Marginal Revenue	<ul style="list-style-type: none">• To understand the concept and types of cost• To make the students know about short run and long run cost concepts• To impart knowledge about types of revenue <p>Skills: Interpretation of cost curves, integrate cost and revenue concepts, draw inferences</p>

2	Pricing Under Perfect Market Conditions	2.1 Pure Competition: Meaning and Features 2.2 Features of Perfect Competition 2.3 Price Determination in Perfect Competition 2.4 Equilibrium of Firm and Industry in Short Run and Long Run	<ul style="list-style-type: none"> To help the students understand the concept of pure and perfect competition To impart knowledge about equilibrium of firm and industry in short and long run. Skills: Understanding, writing skills, critical thinking
3.	Pricing Under Imperfect Market Conditions	1.1 Meaning of Imperfect Competition 1.2 Monopoly: Features and Equilibrium, Price Discrimination 3.3 Monopolistic Competition- Features and Equilibrium. 3.4 Oligopoly: Concept and Features 3.5 Duopoly: Concept and Features 3.6 Comparison of Perfect and Imperfect Competition	<ul style="list-style-type: none"> To develop ability to understand the market structures under imperfect competition Ability to compare perfect and imperfect competition Skills: Understand complex relations, problem solving skill, analytical skill
4	Factor Pricing	4.1 Marginal Productivity Theory of Distribution 4.2 Rent- Meaning, Ricardian Theory of Rent, Modern Theory of Rent, Concept of Quasi Rent 4.3 Wages- 4.3.1 Meaning and Types of Wages- a) Minimum Wages b) Money Wages c) Real Wages d) Subsistence Wages e) Fair Wages 4.3.2 Backward Bending Supply Curve of Labour	<ul style="list-style-type: none"> To understand the theory of marginal productivity To understand the concept and theories in factor pricing Skills: Critical thinking, logical thinking, apply information processing skills

		4.3.3 Role of Collective Bargaining in Wage Determination 4.4 Interest-Meaning, Loanable Fund Theory, Liquidity Preference Theory 4.5 Profit- Meaning, Risk and Uncertainty Theory of Profit, Dynamic Theory of Profit, Innovation Theory of Profit	
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Teaching methodology

Topic No.	Total Lectures	Innovative methods to be used	Film shows and AV Applications	Project	Expected Outcome
1	8	<ul style="list-style-type: none"> • Open book discussion, • Case studies 	<ul style="list-style-type: none"> • You tube lectures • Online PPTs 	Types of cost in industries Comparison of cost and revenues in industries Trends of cost and revenue in industries	<ul style="list-style-type: none"> • Will understand the concept and types of cost • Students will know about short run and long run cost concepts • Students will have knowledge about types of revenue
2	8	Digital lectures Interactive lectures	<ul style="list-style-type: none"> • You tube lectures • Online PPTs 	Application of perfect competition markets in the markets like that of agricultural products, dairy products etc	<ul style="list-style-type: none"> • Students will understand the concept of pure and perfect competition • Students will know about the equilibrium of firm and industry in short and long run.

3	14	<ul style="list-style-type: none"> • Game oriented classes • Dramatization • Group discussion 	<ul style="list-style-type: none"> • You tube lectures • Online PPTs 	<ul style="list-style-type: none"> • Study of price and output trends in oligopoly markets • Price and non price competition in monopolistic competition 	<ul style="list-style-type: none"> • Will develop ability to understand the market structures under imperfect competition • Will be able to compare perfect and imperfect competition
4	18	<ul style="list-style-type: none"> • Group discussion • Teacher driven power point presentation 	<ul style="list-style-type: none"> • You tube lectures • Online PPTs 	<ul style="list-style-type: none"> • Application of backward bending supply curve of labor in the market • Study of application of theories of factor pricing 	<ul style="list-style-type: none"> • Will understand the theory of marginal productivity. • Will understand the concept and theories in factor pricing

References

Sr. No.	Title of the Book	Author/s	Publication	Place
1.	Advanced Economic Theory, Microeconomic Analysis	Ahuja H.L	S.Chand and Company	New Delhi
2.	Price Theory and Applications	Jack Hirshlifer	Prentice Hall of India, Pvt. Ltd	New Delhi
3.	Microeconomics,	Paul A. Samuelson and William D. Nordhaus	McGrawhill International Ed	New York
4.	First Principles of Economics,	Richard G. Lipsey, Colin Harbury:	Gerorge Weidenfeld and Nicolon Ltd,	London
5.	Consumer Behaviour and Managerial Decision Making,	Frank R. Kardes: Pearson,	Prentice Hall,	New Delhi
6.	, Microeconomics	R. Glenn Hubbard, Anthony Patrick O.	Pearson, Prentice Hall,	New Delhi

		Brien		
7.	Microeconomics: Principles, Application and Tools	O'Sullivan, Sheffrin, Perez	Pearson, Prentice Hall,	New Delhi
8.	Priniples of Economics	Karl E. Case, Ray C.Fair,	Pearson,Prentice Hall	New Delhi

Suggested References
Web Reference

Sr. No	Lectures	Films	PPTs	Articles
1	https://www.youtube.com/watch?v=oA8kL7OD74o	https://www.economicsonline.co.uk/Business_economics/Perfect_competition.html	https://www.slideshare.net/zeeshan younas35/perfect-and-imperfect-market-competition-76374490	http://www.scielo.br/scielo.php?script=sci_arttext&pid=S1413-70542016000300337
2	https://www.economicshelp.org/blog/311/markets/monopolistic-competition/	https://www.youtube.com/watch?v=TTJ4kFX6uRM	https://slideplayer.com/slide/6410262/	http://www.economicsdiscussion.net/price/factor-pricing-concept-and-theories/3875
3	http://www.economicsdiscussion.net/price/factor-pricing-concept-and-theories/3875	https://www.youtube.com/watch?v=66fKCrsl_e_8 https://www.youtube.com/watch?v=qXmGnQ0WzPM	http://delhi.gov.in/wps/wcm/connect/40fd320047adb2d2aa2ff3f47d42062/economics-Rands.pps?MOD=AJPERES&lmod=-277090329	https://www.investopedia.com/ask/answers/032515/what-difference-between-perfect-and-imperfect-competition.asp

Computer Concepts & Applications - II

Semester – II

Course Code -124 (B)

Unit 1 Introduction to E-commerce Tools

[12]

Process of E-Commerce

Types of E-Commerce; Role of Internet and Web in E-Commerce; Technologies Used in E-Commerce Systems

E-Commerce Activities:

Various Activities of E-Commerce; Various Modes of Operation Associated with E-Commerce; Elements and Resources Impacting E-Commerce and Changes; Types of E-Commerce Providers and Vendors; Opportunity Development for E-Commerce Stages; Development of E-Commerce Business Case; Components and Factors for the Development of the Business Case; Steps to Design and Develop an E-Commerce Website.

Unit 2 Introductions to E-Marketing

[14]

E-Marketing:

Traditional Marketing; E-Marketing; Identifying Web Presence Goals – Achieving web presence goals, Uniqueness of the web, Meeting the needs of website visitors, Site Adhesion: Content, format and access; Maintaining a Website; Metrics Defining Internet Units of Measurement; Online Marketing; Advantages of Online Marketing.

E-Customer Relationship Management:

Customer Relationship Management (CRM) – Marketing automation, Enterprise customer management; Customer Relationship Management Areas; CRM Processes; Architectural Components of a CRM Solution – Customer's information repository, Campaign management, Event triggers, business logic and rules repository, Forecasting and planning tools, Electronic Customer Relationship Management; Need, Architecture and Applications of Electronic CRM.

Supply Chain Management:

Supply Chain Management (SCM); Goals of SCM; Functions of SCM; Strategies of SCM; Electronic SCM and its benefits; Components of Electronic SCM; Electronic Logistics and its Implementation.

Unit 3 Electronic Payment System

[14]

Electronic Data Interchange (Introduction to EDI, EDI Architecture Financial EDI, Overview of the technology involved in EDI

Introduction to EPS

Application of Online payment system ,Introduction to EFT (Electronic Fund Transfer) Types of EFT (NEFT, RTGS), E-Payment Systems: Electronic Funds Transfer; Digital Token Based E-Payment Systems; Modern Payment Systems; Steps for Electronic Payment; Payment Security; Net Banking.

Introduction to Digital Signature and Digital Certificates, Stages of SET

Types of Payment System: Digital Cash, Electronic Cheque, Smart Card, Credit/Debit Card

Unit 4 Introduction to M-Commerce

[8]

Definition, Need and Scope, Advantages and disadvantages of M-commerce, M-Commerce and its applications.,

Types of M-Commerce. Products and Services of M-Commerce,

Mobile payment application. Difference between E-commerce and M-Commerce.

Teaching methodology

Topic No.	Total Lectures	Innovative methods to be used	Film shows and AV Applications	Project	Expected Outcome
Unit – I	12	Use ICT or presentation on E-commerce Tools	U–tube Tutorial on E-commerce Tools	-	Familiar with E-commerce Tools
Unit – II	12	Use ICT or presentation on E-Marketing	U–tube Tutorial E-Marketing	One case study on E-commerce Website	Familiar with E-Marketing
Unit – III	12	Use ICT or presentation on Electronic Payment System	U–tube Tutorial Electronic Payment System	Handle One E-payment Transition application Bhim, Pay...etc	Familiar with Electronic Payment System
Unit – IV	12	Use ICT or presentation on M-Commerce	U–tube Tutorial M-Commerce	-	Familiar with M-Commerce

Reference Books

- [1]. Computer Fundamentals by: Anita Goel, Pearson Education India ISBN: 9788131742136
- [2]. Connecting with Computer Science, by Greg Anderson, David Ferro, Robert Hilton, Course Technology, Cengage Learning, ISBN: 9781439080351
- [3]. Fundamentals of Computer : For undergraduate courses in commerce and management, ITL Education Solutions Limited, Pearson Education, ISBN: 9788131733349
- [4]. Introduction to Computer Science, 2/e, ITL Education Solutions Limited, Pearson Education, ISBN: 9788131760307
- [5]. Frontiers of Electronic Commerce, Ravi Kalakota, Andrew B. Whinston, Pearson Education, ISBN: 9788177583922

- [6]. Internet: The Complete Reference, Margaret Levine Young, Tata McGraw Hill Education Private Limited, ISBN: 9780070486997
- [7]. On the Way to the Web: The Secret History of the Internet and Its Founders, A. Banks, Apress Publication, ISBN: 9781430208693
- [8]. Computers and Commerce: A Study of Technology and Management at Eckert-Mauchly Computer Company, Engineering Research Associates, and Remington, Arthur L. Norberg, MIT Press (MA), ISBN: 9780262140904
- [9]. Essential of E-commerce technology By V. Rajaraman, Prentice Hall India Learning Private Limited ISBN 9788120339378
- [10]. E-commerce Fundamental and Application By Henry Chan, Wiley ISBN: -978126514694
- [11]. Information Technology By Dr. Kishor Jagtap, Tech-Max Publications, Pune

Optional Paper

Subject Name: Banking and Finance

Course Code: 125(B)

SEMESTER II: FUNDAMENTALS OF BANKING – II

Objectives:

- To develop the working capability of students in banking sector
- To Make the Students aware of Banking Business and practices.
- To enlighten the students regarding the new concepts introduced in the banking system.

Credit: 04

No. of Lectures: 48

Unit No.	Topics	No. of Lectures	Teaching Method
1.	Lending Principles and Balance Sheet of a Bank Safety, Liquidity, Profitability, Diversification of risks and other Principles of Lending, Conflict between Liquidity, Profitability and Safety Customer assessment through CIBIL and other similar agencies Balance sheet of a bank.	10	Lecture, Expert Lecture, PPT/ Poster Presentation, Group Discussion, Library / Home, Assignment, Visit to a bank
2.	Negotiable Instruments Definition, meaning and characteristics of Negotiable instruments Definition, meaning and characteristics of Promissory Note, Bill of Exchange and Cheque. Types of Cheques- Bearer, Order and Crossed Types of Crossing- General and Special. Dishonour of Cheque	12	Lecture, PPT/ Poster Presentation, Group Discussion, Library /Home Assignment, Visit to a bank

3.	Endorsement Definition and meaning of Endorsement Types of Endorsement- Blank, Full or Special, Restrictive, Partial, Conditional, Sans Recourse, Facultative. Effects of Endorsement.	08	Lecture, PPT/ Poster Presentation, Group Discussion, Library /Home Assignment, Visit to a bank
4.	Technology in Banking Role and Uses of Technology in Banking Automated Teller Machine (ATM) – onsite and offsite ATM, Cash Deposit machine, Cheque Deposit machine, Passbook Printing Machine, Note and Coin counting device, Fake currency detector, Credit card, Debit card –Personal Identification Number (PIN) – Use and Safety, Mobile Banking – Mobile Banking Applications - BHIM (Bharat Interface for Money) / UPI (Unified Payments Interface), Net Banking , Core Banking Online enquiry and update facility, Home Banking- Corporate and Personal. Precautions in using Technology in Banking Current Trends in Banking Technology	18	Lecture, Expert Lecture, PPT/ Poster Presentation, Group Discussion, Library / Home Assignment, Visit to a bank

References:

1. Majumdar N. C., 'Fundamentals of Modern Banking', New Central Book Agency (P) Ltd., New Delhi.
2. Arondekar A.M. & Others, 'Principles of Banking', Macmillan India Pvt. Ltd.
3. Srinivasan D. & Others, 'Principles & Practices of Banking', Macmillan India Pvt. Ltd.
4. Agarwal O.P, (4th Edition, 2017), 'Banking and Insurance', Himalaya Publication House.
5. Gopinath M. N., (1st Edition, 2008) 'Banking Principles and Operations', Snow White Publications Pvt. Ltd, Mumbai.
6. Gordon E. & Natarajan K., (21st Revised Edition), 'Banking – Theory, Law and Practice' ,Himalaya Publication

House.

- 7. Kaptan S S & Choubey N S, “E-Indian Banking in Electronic Era”, Sarup & Sons, New Delhi 2003.**
- 8. Padmalatha Suresh, Justin Paul, “Management of Banking and Financial Services” Second Edition, 2013, Published By Dorling Kindersley (Pearson)**

Revised syllabi (2019 Pattern) for three years B.com Degree course (CBCS)

FY B Com Semester : II

Course Code - 126 (C)

Subject : Marketing and Salesmanship- Fundamental of Marketing- II

1. Objective of the Course

1. To introduce the concept of Salesmanship.
2. To give insight about various techniques required for the salesman.
3. To inculcate the importance of Rural Marketing.
4. To acquaint the students with recent trends in marketing and social media marketing.

Depth of the Program - Fundamental Knowledge

Objectives of the Program

1. To help the students to prepare themselves for opportunities in marketing field.
2. To study elaborately the process of salesmanship.
3. To know about Rural Marketing which is an important sector in modern competitive Indian Scenario.
4. To educate the students about the sources and relevance of Recent trends in Marketing.

UNIT NO.	UNIT TITLE	CONTENTS	PURPOSE SKILLS TO BE DEVELOPED
1	Salesmanship	1.1 Meaning and Definition of Salesmanship 1.2 Features of Salesmanship 1.3 Scope of Salesmanship 1.4 Modern Concept of Salesmanship 1.5 Utility of Salesmanship 1.6 Elements of Salesmanship 1.7 Salesmanship : Arts or Science	Students will get the knowledge of Salesmanship and various approaches.

		1.8 Salesmanship – a Profession 1.9 Qualities of Salesman	
2	Process of Selling	2.1 Psychology of Salesmanship – Attracting Attention, Awakening Interest, Creating Desire and Action 2.2 Stages in Process of Selling – <ul style="list-style-type: none"> (i) Pre-Sale Preparations (ii) Prospecting (iii) Pre-Approach (iv) Approach (v) Sales Presentation (vi) Handling of Objections (vii) Close (viii) After Sales Follow-up 	Techniques of salesmanship skills will be developed.
3	Rural Marketing	3.1 Rural Marketing <ul style="list-style-type: none"> 3.1.1 Introduction 3.1.2 Definition of Rural Marketing 3.1.3 Features of Rural Marketing 3.1.4 Importance of Rural Marketing 3.1.5 Present Scenario of Rural Market 3.1.6 Challenges and Opportunities in Rural Marketing 	Awareness and importance of Rural Marketing amongst students.
4	Recent Trends in Marketing	4.1 Digital Marketing 4.2 Green Marketing 4.3 Niche Marketing 4.4 E-marketing 4.5 Social Media Marketing- Challenges and Opportunities	Skills of Modern Marketing will be developed.

Teaching Methodology

Topic No.	Total Lectures	Innovative Methods to be used	Film shows and AV Applications	Project	Expected Outcome
1	14	Class Test, Group Discussion, Presentation, Case Study, Home Assignment	Short Film AV Application		Students will get knowledge of the basics of salesmanship which is a vital aspect of marketing.
2	14	Class Test, Group Discussion, Presentation, Case Study, Home Assignment	Short Film AV Application		It will help the students to implement this knowledge in practicality by enhancing their skills in the field of marketing by using various techniques of salesmanship.
3	12	Class Test, Group Discussion, Presentation, Case Study, Home Assignment	AV Application		It will help the students to gain insights about Rural Marketing and its uniqueness.
4	08	Class Test, Group Discussion, Presentation, Case Study, Home Assignment	Short Film, AV Application Use of You Tube		It will help the students to gain the insights about recent trends in marketing field.

Methods of Evaluation

Subject	Internal Evaluation	External Evaluation	Suggested Add on Course
Unit - I	Class Test, Group Discussion, Presentation, Case Study, Home Assignment	Written Examination	Marketing Management Course
Unit - II	Class Test, Group Discussion, Presentation, Case Study, Home Assignment	Written Examination	Sales Marketing Management
Unit - III	Class Test, Group Discussion, Presentation, Case Study, Home Assignment	Written Examination	Rural Marketing Online Course
Unit - IV	Class Test, Group Discussion, Presentation, Case Study, Home Assignment	Written Examination	Online Marketing Course

References

Sr. No.	Title of the Book	Author/s	Publication	Place
1	Marketing Management	Philip Kotler	Pearson Publication	
2	Marketing Management	Rajan Saxena	McGraw Hill Education	
3	Principles of Marketing	Philip Kotler & Gary Armstrong	Pearson Publication	
4	Sales & Distribution Management	Tapan K Panda	Oxford Publication	
5	Advertising Management	Rajiv Batra	Pearson Publication	
6	Retail Management	Swapna Pradhan	McGraw Hill Publication	
7	Retail Management	Gibson Vedamani	Jayco Publication	
8	Marketing Management	V. S. Ramaswamy & S. Namakumari	Macmillan Publication	
9	Supply Chain Management	Sunil Chopra, Peter Meindl & D. V. Karla	Pearson Publication	
