

**Ahmednagar Jilha Maratha Vidya Prasarak Samaj's**  
**New Arts, Commerce and Science College, Ahmednagar**  
**(Autonomous)**  
**(Affiliated to Savitribai Phule Pune University, Pune)**



**Choice Based Credit System (CBCS)**

**Bachelor of Commerce (B. Com.)**

**Syllabus of**

**S. Y. B. Com.**

**Implemented from**

**Academic year 2022 -23**

**Ahmednagar Jilha Maratha Vidya Prasarak Samaj's**  
**New Arts, Commerce and Science College, Ahmednagar**  
**(Autonomous)**  
**Board of studies in Commerce and Management**

Sr. No.	Name	Designation
1.	Dr. S. B. Kalamkar	Chairman
2.	Prof. B. N. Murtadak	Member
3.	Dr. M.P. Waghmare	Member
4.	Prof. N. B. Goyal	Member
5.	Dr. V. R. Humbe	Academic Council Nominee
6.	Dr. M. M. Deshmukh	Academic Council Nominee
7.	Dr. P. V. Sahte	Vice- Chancellor Nominee
8.	Prof. M. N. Tapkire	Alumni
9.	Mrs. Vanita Shripat	Industry Expert
10.	Prof. S. A. Tarte	Member(co-opt)
11.	Prof. A. A. Kulkarni	Member(co-opt)

**Ahmednagar Jilha Maratha Vidya Prasarak Samaj's**  
**New Arts, Commerce and Science College, Ahmednagar**  
**(Autonomous)**  
**Board of studies in Costing, Accounting, taxation and Law**

Sr. No.	Name	Designation
1.	Prof. B. N. Murtadak	Chairman
2.	Dr. S. B. Kalamkar	Member
3.	Dr. M.P. Waghmare	Member
4.	Prof. N. B. Goyal	Member
5.	Dr. H. B. Goyal	Academic Council Nominee
6.	Dr. S. D. Talekar	Academic Council Nominee
7.	Dr. M. D. Sayyad	Vice- Chancellor Nominee
8.	Mr. Tejas A. Joshi	Alumni
9.	CA Prasad Puranik	Industry Expert

- **Prologue/ Introduction of the programme:**

The Bachelor of Commerce (B.Com) Program is a three-year degree program offered by the college with a view to impart in-depth knowledge and broad understanding of commerce. The objective of the program is to produce graduates equipped with the knowledge, skills and attitude to meet the challenges of the modern day business organizations. In this global era, it has become inevitable to prepare minds for the future by providing quality higher education. Though quality may be viewed through different lenses, B.Com. The programme is designed to enable and empower students to acquire knowledge, skills and abilities to analyse and synthesize the contemporary realities pertaining to the domain of business. This course not only provides for maintaining and sustaining existing businesses in the face of violent winds of change and competition but also a desperately needed perspective of sustainable growth. This programme aims at instilling conceptual understanding to equip students to deal with business realities of today and prepares them to drive and face the challenge of tomorrow. It also exposes the students to the world of technology and digitization in the relevant field as envisaged by the scholars and policymakers. This course is designed to help cultivating entrepreneurial mindset and skills.

Commerce education is entirely different from other disciplines. Hence, it must charter course routes to service the aspirations of the nation. To meet the growing needs of the business society, there is greater demand for sound development of commerce education. The relevance of commerce education has become more imperative, this means a marked change in the way commerce and management education is perceived in India. The Commerce education is dedicated to developing tomorrow's leaders, managers, and professionals.

Bachelor of Commerce programme is a progressive programme that caters to the needs of commerce aspirants who desire to build their professional competence on a higher position with specialized knowledge in the field of Commerce. The three-year B.Com degree programme is divided into six semesters and is designed as per the Choice Based Credit System (CBCS) model curriculum prescribed by UGC. It includes core papers, discipline-specific electives, generic electives and skill enhancement courses. Students are required to complete practical and add on courses. The aspirants can select their specialization in the subject of Cost and Works Accounting or Marketing Management as per their choice.

- **Programme outcomes (Pos) (B.Com)**

1. The students will be able to develop academic expertise in a global context in the discipline.
2. This program could provide Industries, Banking Sectors, Insurance Companies, Financing companies, Transport Agencies, Warehousing etc., well trained professionals to meet their requirements.
3. Capability of the students to make decisions at personal & professional level will increase after completion of this course.
4. The knowledge of different specializations in Accounting, costing, banking and finance with the practical exposure helps the students to stand in organization.

5. This degree course intends to inculcate attitudes and character that will help students evolve into sensitive and technically sound future business leaders and aims at enhancing employability options of the students.
6. The curriculum helps instill learnability among students for upskilling and reskilling even in later part of life.
7. It will develop critical thinking abilities of the students along with ethical values.
8. The course will nurture skills to contribute effectively towards societal

## Faculty of Commerce and Management

### Bachelor of Commerce (B. Com.)

#### Rules and Regulations:

The B.Com. programme is of 3 academic years and 6 semesters. The minimum total number of credits requirements for each programme is 132 credits and 08 supplementary credits.

#### Bachelor of Commerce (B. Com.)

Class	Semester	Courses	DSCC	AECC	DSEC	SEC	Total Credits
B. Com.	I	08	07	-	-	01	22
B. Com.	II	08	07	-	-	01	22
B. Com.	III	09	05	Moral and Ethical Reasoning	01	02	22
B. Com.	IV	09	05	Environmental Awareness	01	02	22
B. Com.	V	10	04	Understanding India	02	03	22
B. Com.	VI	10	04	Critical Thinking	02	03	22
Total							132

#### Credit Distribution

Class	Semester	Courses	DSCC	AECC	DSEC	SEC	Total Credits
F.Y. B. Com.	I	08	21	00	00	01	22
F.Y. B. Com.	II	08	21	00	00	01	22
S.Y. B. Com.	III	09	15	02	03	02	22
S.Y. B. Com.	IV	09	15	02	03	02	22
T.Y. B. Com.	V	10	12	01	06	03	22
T.Y. B. Com.	VI	10	12	01	06	03	22
Total							132

1. Each theory credit is equivalent to 15 clock hours of teaching.
2. The duration of each theory semester is 15-18 weeks in which at least 12-week classroom teaching.

## Marking Scheme under Choice Based Credit System for B.Com. Programmes

### F.Y. B. Com. -Semester -I

Subject	Course Name	Credit	Internal Evaluation	External Evaluation	Practical	Total Maximum Marks
DSCC - 01	Compulsory English	03	30	70	-	100
DSCC -02		03	30	70	-	100
DSCC -03		03	30	70		100
DSCC -04		03	30	70	-	100
DSCC -05		03	30	70	-	100
DSCC -06		03	30	70	-	100
DSCC -07	Additional Language	03	30	70	-	100
SEC-01		01	-	-	50	50
			210	490	50	750

### F.Y. B. Com. -Semester - II

Subject	Course Name	Credit	Internal Evaluation	External Evaluation	Practical	Total Maximum Marks
DSCC -08	Compulsory English	03	30	70	-	100
DSCC -09		03	30	70	-	100
DSCC -10		03	30	70		100
DSCC -11		03	30	70	-	100
DSCC -12		03	30	70	-	100
DSCC -13		03	30	70	-	100
DSCC -14	Additional Language	03	30	70	-	100
SEC-02		01	-	-	50	50
			210	490	50	750

### S.Y. B.Com. Semester – III

Class	Subject	Course Name	Credit	Internal Evaluation	External Evaluation	Practical	Total Maximum Marks
Semester III	DSCC -15		03	30	70		100
	DSCC -16		03	30	70		100
	DSCC -17		03	30	70		100
	DSCC-18		03	30	70		100
	DSCC-19		03	30	70		100
	DSEC -01		03	30	70		100
	AECC-01	Moral and Ethical Reasoning	02	15	35		50
	SEC -03	Practical	01	-	-	50	50
	SEC -04	Practical	01	-	-	50	50
				22	195	455	100

### S.Y. B.Com. Semester – IV

Class	Subject	Course Name	Credit	Internal Evaluation	External Evaluation	Practical	Total Maximum Marks
Semester IV	DSCC -20		03	30	70		100
	DSCC -21		03	30	70		100
	DSCC -22		03	30	70		100
	DSCC-23		03	30	70		100
	DSCC-24		03	30	70		100
	DSEC -02		03	30	70		100
	AECC-02	Environmental Awareness	02	15	35		50
	SEC -05	Practical	01	-	-	50	50
	SEC -06	Practical	01	-	-	50	50
				22	195	455	100



### T.Y. B. Com. Semester - V

Class	Subject	Course Name	Credit	Internal Evaluation	External Evaluation	Practical	Total Maximum Marks
Semester V	DSCC -25		03	30	70	-	100
	DSCC -26		03	30	70	-	100
	DSCC -27		03	30	70		100
	DSCC-28		03	30	70		100
	DSEC -03		03	30	70		100
	DSEC- 04		03	30	70		100
	SEC-07	Practical	01	-	-	50	50
	SEC- 08	Practical	01	--	-	50	50
	SEC- 09	Practical	01	-	-	50	50
	AECC- 03	Understanding India	01	-	50		50
			22	180	470	150	800

### T.Y. B. Com. Semester - VI

Class	Subject	Course Name	Credit	Internal Evaluation	External Evaluation	Practical	Total Maximum Marks
Semester VI	DSCC -29		03	30	70	-	100
	DSCC -30		03	30	70	-	100
	DSCC -31		03	30	70		100
	DSCC-32		03	30	70		100
	DSEC -05		03	30	70		100
	DSEC- 06		03	30	70		100
	SEC-10	Practical	01	-	-	50	50
	SEC- 11	Practical	01	--	-	50	50
	SEC- 12	Practical	01	-	-	50	50
	AECC- 04	Critical Thinking	01	-	50		50
			22	180	470	150	800

### Distribution of Internal and External Marks

Class	Semester	Credit	Internal Evaluation	External Evaluation	Practical	Total Maximum Marks
F.Y. B.Com.	I	22	210	490	50	750
F.Y. B.Com.	II	22	210	490	50	750
S.Y. B.Com.	III	22	195	455	100	750
S.Y. B.Com.	IV	22	195	455	100	750
T.Y. B.Com.	V	22	180	470	150	800
T.Y. B.Com.	VI	22	180	470	150	800
	06	132	1170	2830	600	4600

### Additional grade-based credits for all UG Programmes

Sr. No.	Title	Credits	Remark
1.	Democracy, Election and Governance: Semester-I	02	Compulsory
2.	Physical Education: Semester-II	02	Compulsory
3.	Completion of skill-based certificate programme organized by any department of the college	02	Compulsory
4.	SWAYAM certificate course	02	Optional
5.	Participation in NSS Winter Camp	02	Optional
6.	'C' Certificate in NCC	02	Optional
7.	Selection and participation in RDC parade at New Delhi	02	Optional
8.	Representation at State/ National level Co-curricular Activities	02	Optional
9.	Representation at State/ National level Extra-curricular Activities	02	Optional
10.	Winning Medal/ Prize at International/National level Co-curricular/ Extracurricular activities	02	Optional
11.	Prize in Curricular/ Extracurricular/ Cultural Activities at college level	01	Optional
12.	Active participation in Excursion tours/Study tours and Experiential Learning Activities	01	Optional
13.	Survey Report	02	Optional
14.	Book Review on a book suggested by the Academic Council	02	Optional

**Programme Structure and Course Titles**

Sr. No.	Class	Sem ester	Course Code	Course Title	Credits
1	F.Y. B.Com.	I	<b>BCOM 101 T</b>	Compulsory English-I	03
2	F.Y. B.Com.	I	<b>BCOM 102 T</b>	Financial Accounting-I	03
3	F.Y. B.Com.	I	<b>BCOM 103 T</b>	Business Economics (Micro) -I	03
4	F.Y. B.Com.	I	<b>BCOM 104 T</b>	Business Mathematics and Statistics-I	03
5	F.Y. B.Com.	I	<b>BCOM 105 T</b>	Banking and Finance-I	03
6	F.Y. B.Com.	I	<b>BCOM 106 T</b>	Marketing and Salesmanship-I	03
7	F.Y. B.Com.	I	<b>BCOM 107 T</b>	A. Additional English-I B. Additional Hindi-I C. Additional Marathi-I	03
8	F.Y. B.Com.	I	<b>BCOM 108 P</b>	Financial Accounting-I (Practical)	01
9	F.Y. B.Com.	II	<b>BCOM 201 T</b>	Compulsory English-II	03
10	F.Y. B.Com.	II	<b>BCOM 202 T</b>	Financial Accounting-II	03
11	F.Y. B.Com.	II	<b>BCOM 203 T</b>	Business Economics (Micro)-II	03
12	F.Y. B.Com.	II	<b>BCOM 204 T</b>	Business Mathematics and Statistics-II	03
13	F.Y. B.Com.	II	<b>BCOM 205 T</b>	Banking and Finance-II	03
14	F.Y. B.Com.	II	<b>BCOM 206 T</b>	Marketing and Salesmanship-II	03
15	F.Y. B.Com.	II	<b>BCOM 207 T</b>	A. Additional English-II B. Additional Hindi-II C. Additional Marathi-II	03
16	F.Y. B.Com.	II	<b>BCOM 208 P</b>	Financial Accounting-II (Practical)	01
17	S.Y. B.Com.	III	<b>BCOM 301 T</b>	Business Communication -I	03
18	S.Y. B.Com.	III	<b>BCOM 302 T</b>	Corporate Accounting-I	03
19	S.Y. B.Com.	III	<b>BCOM 303 T</b>	Business Economics (Macro)-I	03
20	S.Y. B.Com.	III	<b>BCOM 304 T</b>	Business Management -I	03
21	S.Y. B.Com.	III	<b>BCOM 305 T</b>	Elements of Company Law-I	03
22	S.Y. B.Com.	III	<b>BCOM 306 T</b>	A Cost and Works Accounting-I B. Marketing Management-I	03
23	S.Y. B.Com.	III	<b>BCOM 307 P</b>	Business Communication -I (Practical)	01
24	S.Y. B.Com.	III	<b>BCOM 308 P</b>	A Cost and Works Accounting-I B. Marketing Management-I	01

25	S.Y. B.Com.	III	<b>BCOM 309 T</b>	Moral and Ethical Reasoning.	02
26	S.Y. B.Com.	IV	<b>BCOM 401 T</b>	Business Communication -II	03
27	S.Y. B.Com.	IV	<b>BCOM 402 T</b>	Corporate Accounting-II	03
28	S.Y. B.Com.	IV	<b>BCOM 403 T</b>	Business Economics (Macro)-II	03
29	S.Y. B.Com.	IV	<b>BCOM 404 T</b>	Business Management -II	03
30	S.Y. B.Com.	IV	<b>BCOM 405 T</b>	Elements of Company Law-II	03
31	S.Y. B.Com.	IV	<b>BCOM 406 T</b>	A Cost and Works Accounting-II B. Marketing Management-II	03
32	S.Y. B.Com.	IV	<b>BCOM 407 P</b>	Business Communication -II (Practical)	01
33	S.Y. B.Com.	IV	<b>BCOM 408 P</b>	A Cost and Works Accounting-II (Practical) B. Marketing Management-II (Practical)	01
34	S.Y. B.Com.	IV	<b>BCOM 409 T</b>	Environment Awareness	02
35	T.Y. B.Com.	V	<b>BCOM 501 T</b>	Business Regulatory Framework-I	03
36	T.Y. B.Com.	V	<b>BCOM 502 T</b>	Advanced Accounting-I	03
37	T.Y. B.Com.	V	<b>BCOM 503 T</b>	Indian and Global Economic Development-I	03
38	T.Y. B.Com.	V	<b>BCOM 504 T</b>	Auditing and Taxation-I	03
39	T.Y. B.Com.	V	<b>BCOM 505 T</b>	A. Cost and Works Accounting-III B. Marketing Management-III	03
40	T.Y. B.Com.	V	<b>BCOM 506 T</b>	A. Cost and Works Accounting-IV B. Marketing Management-IV	03
41	T.Y. B.Com.	V	<b>BCOM 507 P</b>	Auditing and Taxation-I(Practical)	01
42	T.Y. B.Com.	V	<b>BCOM 508 P</b>	A. Cost and Works Accounting-III (Practical) B. Marketing Management-III (Practical)	01
43	T.Y. B.Com.	V	<b>BCOM 509 P</b>	A. Cost and Works Accounting-IV (Practical) B. Marketing Management-IV (Practical)	01
44	T.Y. B.Com.	V	<b>BCOM 510 T</b>	Understanding India	01
45	T.Y. B.Com.	VI	<b>BCOM 601 T</b>	Business Regulatory Framework-II	03
46	T.Y. B.Com.	VI	<b>BCOM 602 T</b>	Advanced Accounting-II	03
47	T.Y. B.Com.	VI	<b>BCOM 603 T</b>	Indian and Global Economic Development-II	03

48	T.Y. B.Com.	VI	<b>BCOM 604 T</b>	Auditing and Taxation-II	03
49	T.Y. B.Com.	VI	<b>BCOM 605 T</b>	A. Cost and Works Accounting-V B. Marketing Management-V	03
50	T.Y. B.Com.	VI	<b>BCOM 606 T</b>	A. Cost and Works Accounting-VI B. Marketing Management-VI	03
51	T.Y. B.Com.	VI	<b>BCOM 607 P</b>	Auditing and Taxation-II (Practical)	01
52	T.Y. B.Com.	VI	<b>BCOM 608 P</b>	A. Cost and Works Accounting-V (Practical) B. Marketing Management-V (Practical)	01
53	T.Y. B.Com.	VI	<b>BCOM 609 P</b>	A. Cost and Works Accounting-VI (Practical) B. Marketing Management-VI (Practical)	01
54	T.Y. B.Com.	VI	<b>BCOM 610 T</b>	Critical Thinking	01

**F.Y.B.COM.**

**Semester -I**

Sr. No	Course Type	Course Code	Course Title	Credits
1	DSCC - 01	BCOM 101 T	Compulsory English-I	03
2	DSCC -02	BCOM 102 T	Financial Accounting-I	03
3	DSCC -03	BCOM 103 T	Business Economics (Micro) -I	03
4	DSCC -04	BCOM 104 T	Business Mathematics and Statistics-I	03
5	DSCC -05	BCOM 105 T	Banking and Finance-I	03
6	DSCC -06	BCOM 106 T	Marketing and Salesmanship-I	03
7	DSCC -07	BCOM 107 T	A. Additional English-I B. Additional Hindi-I C. Additional Marathi-I	03
8	SEC-01	BCOM 108 P	Financial Accounting-I (Practical)	01

**Semester -II**

Sr. No	Course Type	Course Code	Course Title	Credits
1	DSCC -08	BCOM 201 T	Compulsory English-II	03
2	DSCC -09	BCOM 202 T	Financial Accounting-II	03
3	DSCC -10	BCOM 203 T	Business Economics (Micro)-II	03
4	DSCC -11	BCOM 204 T	Business Mathematics and Statistics-II	03
5	DSCC -12	BCOM 205 T	Banking and Finance-II	03
6	DSCC -13	BCOM 206 T	Marketing and Salesmanship-II	03
7	DSCC -14	BCOM 207 T	A. Additional English-II B. Additional Hindi-II C. Additional Marathi-II	03
8	SEC-02	BCOM 208 P	Financial Accounting-II (Practical)	01

**S.Y.B.Com.**

**Semester -III**

Sr. No	Course Type	Course Code	Course Title	Credits
1	DSCC -15	BCOM 301 T	Business Communication -I	03
2	DSCC -16	BCOM 302 T	Corporate Accounting-I	03
3	DSCC -17	BCOM 303 T	Business Economics (Macro)-I	03
4	DSCC-18	BCOM 304 T	Business Management -I	03
5	DSCC-19	BCOM 305 T	Elements of Company Law-I	03
6	DSEC -01	BCOM 306 T	A Cost and Works Accounting-I B. Marketing Management-I	03
7	SEC -03	BCOM 307 P	Business Communication -I (Practical)	01
8	SEC -04	BCOM 308 P	A Cost and Works Accounting-I (Practical) B. Marketing Management-I (Practical)	01
9	AECC-01	BCOM 309 T	Moral and Ethical Reasoning.	02

**Semester -IV**

Sr. No	Course Type	Course Code	Course Title	Credits
1	DSCC -20	BCOM 401 T	Business Communication -II	03
2	DSCC -21	BCOM 402 T	Corporate Accounting-II	03
3	DSCC -22	BCOM 403 T	Business Economics (Macro)-II	03
4	DSCC-23	BCOM 404 T	Business Management -II	03
5	DSCC-24	BCOM 405 T	Elements of Company Law-II	03
6	DSEC -02	BCOM 406 T	A Cost and Works Accounting-II B. Marketing Management-II	03
7	SEC -05	BCOM 407 P	Business Communication -II (Practical)	01
8	SEC -06	BCOM 408 P	A Cost and Works Accounting-II (Practical) B. Marketing Management-II (Practical)	01
9	AECC-02	BCOM 409 T	Environment Awareness	02



**T.Y. B.Com.**

**Semester -V**

<b>Sr. No</b>	<b>Course Type</b>	<b>Course Code</b>	<b>Course Title</b>	<b>Credits</b>
1	DSCC -25	<b>BCOM 501 T</b>	Business Regulatory Framework-I	03
2	DSCC -26	<b>BCOM 502 T</b>	Advanced Accounting-I	03
3	DSCC -27	<b>BCOM 503 T</b>	Indian and Global Economic Development-I	03
4	DSCC-28	<b>BCOM 504 T</b>	Auditing and Taxation-I	03
5	DSEC -03	<b>BCOM 505 T</b>	A. Cost and Works Accounting-III B. Marketing Management-III	03
6	DSEC- 04	<b>BCOM 506 T</b>	A. Cost and Works Accounting-IV B. Marketing Management-IV	03
7	SEC -07	<b>BCOM 507 P</b>	Auditing and Taxation-I(Practical)	01
8	SEC -08	<b>BCOM 508 P</b>	A. Cost and Works Accounting-III (Practical) B. Marketing Management-III (Practical)	01
9	SEC -09	<b>BCOM 509 P</b>	A. Cost and Works Accounting-IV (Practical) B. Marketing Management-IV (Practical)	01
10	AECC-03	<b>BCOM 510 T</b>	Understanding India	01

**Semester -VI**

<b>Sr. No</b>	<b>Course Type</b>	<b>Course Code</b>	<b>Course Title</b>	<b>Credits</b>
1	DSCC -29	<b>BCOM 601 T</b>	Business Regulatory Framework-II	03
2	DSCC -30	<b>BCOM 602 T</b>	Advanced Accounting-II	03
3	DSCC -31	<b>BCOM 603 T</b>	Indian and Global Economic Development-II	03
4	DSCC-32	<b>BCOM 604 T</b>	Auditing and Taxation-II	03
5	DSEC -05	<b>BCOM 605 T</b>	A. Cost and Works Accounting-V B. Marketing Management-V	03
6	DSEC- 06	<b>BCOM 606 T</b>	A. Cost and Works Accounting-VI B. Marketing Management-VI	03
7	SEC -10	<b>BCOM 607 P</b>	Auditing and Taxation-II (Practical)	01
8	SEC -11	<b>BCOM 608 P</b>	A. Cost and Works Accounting-V (Practical) B. Marketing Management-V (Practical)	01
9	SEC -12	<b>BCOM 609 P</b>	A. Cost and Works Accounting-VI (Practical) B. Marketing Management-VI (Practical)	01
10	AECC-04	<b>BCOM 610 T</b>	Critical Thinking	01

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**Board of Studies in Commerce and Management**

S.Y.B.Com	Semester –III
<b>Course Code: BCOM 301 T</b>	<b>Title of the Course: Business Communication -I</b>
<b>Credits: 03</b>	<b>Teaching Hours: 45</b>

**Course Outcomes (Cos):**

1. It will help in understanding of basic knowledge of Business Communication
2. To acquire and develop good communication skills requisite for business correspondence.
3. It will improve understanding of Soft Skills and to will also create awareness about Soft Skill among the students.
4. To create ability among the students for writing resume and Job application letter and also create ability among the students for Business Correspondence

**Detailed Syllabus-**

**Unit I: Introduction of Business Communication (12)**

1. Introduction, Meaning, Definition.
2. Characteristics, Importance of communication.
3. Principles of communication, Process of communication
4. Barriers to communication & Remedies.
5. Methods and Channels of Communication

**Unit II: Body Language (12)**

1. Body Language: Forms of non-verbal communication
2. Interpreting body language, Kinesics; Proxemics, Touch, Signs and Symbols, Paralinguistic.
3. Effective use of body language

**Unit III: Soft skills (12)**

1. Meaning, Need, Importance.
2. Elements of soft skills.
  - a. Manners & Etiquettes, Grooming.
  - b. Effective Listening, Speaking and Reading Skill
  - c. Interview Skills.
  - d. Presentation
  - e. Group Discussion.
  - f. Problem-Solving skills

- g. Time management abilities
- 3. Personality Development

**Unit IV: Resume Writing & Job Application letters**

**(09)**

1. Introduction, Essential elements of Bio-data, Resume writing, Curriculum Vitae.
2. Meaning & Drafting of Job Application letter.

**Teaching Methodology:**

- Traditional Lecture
- Group Discussion
- PowerPoint presentation
- Guest Lectures
- Internet Resources
- Library Visit
- Home Assignment
- Presentation of Student
- Practical Surveys

**Suggested Readings: -**

1. Business Communication (Principles, Methods and Techniques) - Nirmal Singh- Deep & Deep Publications Pvt. Ltd, New Delhi
2. Essentials of Business Communication – Rajendra Pal & J. S. Korlhalli- Sultan Chand & Sons, New Delhi
3. Media and Communication Management – C.S.Raydu - Himalaya Publishing House, Mumbai
4. Professional Communication- Aruna Koneru- Tata McGraw-Hill Publishing Co. Ltd, New Delhi
5. Creating a Successful CV - Siman Howard - Dorling Kindersley
6. Business Communication skills – Dr.G.M.Dumbre, Dr.Anjali Kalkar, Dr.P.N.Shende, Dr.S.D.Takalkar-success Publication, Pune
7. Effective Documentation and Presentation- Urmila Rai & S.M. Rai – Himalaya Publishing House, Mumbai
8. Principles Practices of Business Communication – Aspi Doctor & Rhoda Doctor – Sheth Publishers Pvt. Ltd.
9. Business Communication – Concepts, Cases and Applications – P.D. Chaturvedi, Mukesh Chaturvedi, 2nd Edition (2013)
10. The Speed Reading Book - Tony Buzan

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**Syllabus of S. Y. B.Com**

**Board of Studies in Costing, Accounting, Taxation and Law**

S.Y.B.Com	Semester –III
<b>Course Code: BCOM 302 T</b>	<b>Title of the Course: Corporate Accounting-I</b>
<b>Credits: 03</b>	<b>Teaching Hours: 45</b>

**Course Outcomes (Cos):**

1. It will help to develop the ability to understand the various accounting standards and their applicability in corporate accounting.
2. It will give the knowledge about the calculation of profit or loss for the prior and post-incorporation of the company.
3. It will help in understanding the final accounts of the company as per the provision of the Companies Act,2013.
4. It will enhance the Knowledge about the conceptual understanding of the valuation of shares and their methods.

**Detailed Syllabus:**

**Unit I: Accounting Standards (10)**

**A. Study of Accounting Standards**

1. AS-5: Net Profit or Loss for the Period, Prior Period Items, and Changes in Accounting Policies
2. AS-10 : Property, Plant and Equipments
3. AS-14 : Accounting for Amalgamations
4. AS-21: Consolidated Financial Statements

**B. Practical Problems on Accounting Standards**

Simple Practical Problems based on AS-5, 10, 14 and 21

**Unit II: Prior Profit to Incorporation (12)**

1. Introduction to the process of Incorporation of a company
2. Difference between incorporation and commencement of a company.
3. Concept of profit or loss of prior and post-incorporation period.
4. Accounting of income and expenses during the prior and post-incorporation period.
5. Basis of allocation and apportionment of income and expenses for the prior and post-incorporation period.
6. Practical Problems.

**Unit III: Company Final Accounts (12)**

1. Preparation of Final Accounts: Forms and Contents as per relevant provisions and Schedule III of the Companies Act, 2013.
2. Related adjustments and their treatments.
3. Practical Problems.

**Unit IV: Valuation of Shares (11)**

1. Concept of Valuation and Valuation of Shares
2. Need of Valuation of Shares
3. Special factors affecting the valuation of shares
4. Methods of valuation
  - a. Net Asset Method
  - b. Yield Basis Method
  - c. Fair Value Method
5. Practical Problems

**Teaching Methodology:**

- Traditional Lecture
- Group Discussion
- PowerPoint Presentation
- Guest Lectures
- Internet Resources
- Library Visit
- Home Assignment
- Presentation of Student

**Suggested Readings :**

1. Advanced Accounts, M.C. Shukla, T.S. Grewal, S.C. Gupta, S.Chand Publication, New Delhi.
2. Advanced Accountancy, R.L.Gupta & M. Radhaswamy, S.Chand Publication, New Delhi.
3. Corporate Accounting, Dr. S. N. Maheshwari & S.K. Maheshwari, S. Chand Publication, New Delhi.
4. Corporate Accounting, Raj Kumar Shah, Cengage Publications, Noida, Uttar Pradesh.
5. Advanced Accountancy, S.P. Jain & K. N. Narag, Kalyani Publishers, New Delhi.
6. Accounting Standards issued by ICAI, New Delhi.

**Website-**

[www.icai.org.in](http://www.icai.org.in)

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**Board of Studies in Economics**

S.Y.B.Com	Semester –III
<b>Course Code: BCOM 303 T</b>	<b>Title of the Course: Business Economics (Macro)-I</b>
<b>Credits: 03</b>	<b>Teaching Hours: 45</b>

**Course Outcomes (Cos):**

1. To familiarize the students to the basic theories and concepts of Macro Economics and their application.
2. To study the relationship amongst broad aggregates.
3. To impart knowledge of business economics.
4. To understand macroeconomic concepts.
5. To introduce the various concepts of National Income.

**Detailed Syllabus:**

<b>Unit 1: Introduction to Macro Economics</b>	<b>10</b>
1.1 Meaning and Definition of Macro Economics	
1.2 Nature of Macro Economics	
1.3 Scope of Macro Economics	
1.4 Objectives of Macro Economics	
1.5 Significance of Macro Economics	
1.6 Limitations of Macro Economics	
<b>Unit 2: National Income</b>	<b>14</b>
2.1 Meaning and Importance of National Income	

2.2	Various Concepts of National Income: Gross National Product (GNP), Net National Product (NNP), Gross Domestic Product (GDP), Per Capita Income (PCI), Personal Income (PI), Disposable Income (DI)	
2.3	Measurement of National Income: Methods and Difficulties	
2.4	Circular Flow of Income: Two sector Model	
<b>Unit 3:</b>	<b>Theories of Output and Employment</b>	<b>06</b>
3.1	Introduction	
3.2	The Classical Theory of Employment: J. B. Say	
3.3	Keynes Criticism on Classical Theories of Employment	
3.4	Keynesian Theory of Employment	
3.5	Criticism on Keynesian Theory of Employment	
<b>Unit 4:</b>	<b>Consumption, Saving and Investment</b>	<b>15</b>
4.1	The Consumption Function: Meaning and Definition	
4.1.1	Types of Consumption Function	
4.1.2	Average Propensity to Consume	
4.1.3	Marginal Propensity to Consume	
4.1.4	Keynes's Psychological Law of Consumption	
4.1.5	Determinants of Consumption Function	
4.2	The Saving Function: Meaning and Definition	
4.2.1	Types of Saving Function	
4.2.2	Average Propensity to Save Consume	
4.2.3	Marginal Propensity to Save Consume	
4.2.4	Determinants of Savings	



- 4.3 Meaning and Types of Investment: Gross, Net, Induced and Autonomous, Private and Public Investment
- 4.4 Marginal Efficiency of Capital and its Determinants
- 4.5 Concepts of Investment Multiplier and Acceleration Principal

### **Suggested Readings:**

1. Economics: Paul A Samuelson and William D Nordhaus. McGRAW – HILL international Edition.
2. Macroeconomics: N. Gregory Makiw, Worth Publishers, New York.
3. Macro- Economic Theory: M L Zingan, Vrinda Publications (P) Limited.
4. Samashti Arthshstriy Vishleshan : Shridhar Deshpande, Vinayak Deshpande, Himalaya Publication House.
5. Theories of value: output and employment - John Eatwell, Thames Polytechnic, 1979
6. Businss Economics, Dr.J.P.Mishra, Sahitya Bhavan Publications, Agra.
7. Macroeconomics: A Global Text, Sampat Mukherjee, New Central Book Agency Private Limited (Latest Edition), New Delhi
8. Macroeconomics: A Rough Guide, in Macroeconomics: A Reader, (Ed.) Brian Snowdo and Howard Vane, Routledge
9. Business Economics (Macro): Dr. Rasal, Bhadane, Fernandes, Idol Publication, Pune-2
10. Macroeconomics: Theory and Policy, S. Chand & Company Limited. (Latest Edition)
11. Ben Fine & Ourania Dimakou, Macroeconomics: A Critical Companion, Pluto Press (Latest

Edition)

12. Michel De Vroey, A History of Macroeconomics: From Keynes to Lucas and Beyond,

Cambridge University Press (Latest Edition)

13. Sampat Mukherjee, Analytical Macroeconomics: From Keynes to Mankiw, New Central Book Agency Private Limited

14. Macroeconomics- K R Gupta, R.K.Mandal, Amita Gupta, Atlantic Publishers and distributor's pvt.ltd.

15. Money, Inflation, and Business Cycles the Cantillon Effect and the Economy, Arkadiusz Sieroń. Abingdon, Routledge, 2019. NewYork

16. Macroeconomics: N. Gregory Maki Worth Publishers, New York

17. Macro Economics: Rudiger Dornbusch, Stanley Fisher & Richard Startz Tata McGraw Hill Education Private Limited (Latest Edition), US

18. The General Theory of Employment, Interest, and Money- John Maynard Keynes, General Press

19. An Analysis of John Maynard Keynes's The General Theory of Employment, Interest and Money- John Collins, CRC Press, 2017.

## मराठी रुपांतर

<b>Unit 1:</b>	<b>समग्रलक्षी अर्थशास्त्राची ओळख</b>	<b>10</b>
1.1	समग्रलक्षी अर्थशास्त्राचा अर्थ व व्याख्या	
1.2	समग्रलक्षी अर्थशास्त्राची स्वरूप	
1.3	समग्रलक्षी अर्थशास्त्राची व्याप्ती	
1.4	समग्रलक्षी अर्थशास्त्राचे उद्दिष्टे	
1.5	समग्रलक्षी अर्थशास्त्राचे महत्व	
1.6	समग्रलक्षी अर्थशास्त्राच्या मर्यादा	
<b>Unit 2:</b>	<b>राष्ट्रीय उत्पन्न</b>	<b>14</b>
2.1	राष्ट्रीय उत्पन्नाचा अर्थ व महत्त्व	
2.2	राष्ट्रीय उत्पन्नाच्या विविध संकल्पना: स्थूल राष्ट्रीय उत्पादन, निव्वळ राष्ट्रीय उत्पादन, स्थूल देशांतर्गत उत्पादन, दरडोई उत्पादन, वैयक्तिक उत्पन्न, खर्चशक्य उत्पन्न	
2.3	राष्ट्रीय उत्पन्नाचे मोजमाप पद्धती व अडचणी	
2.4	राष्ट्रीय उत्पन्नाचा चक्राकार प्रवाह: द्विक्षेत्रीय प्रतिमान	
<b>Unit 3:</b>	<b>उत्पादन आणि रोजगार विषयक सिद्धांत</b>	<b>06</b>
3.1	प्रस्तावना	
3.2	रोजगाराचा सनातन सिद्धांत (जे.बी.से चा बाजाराचा नियम)	
3.3	केन्स यांच्या सनातन रोजगार सिद्धांतावरील टीका	
3.4	केन्सयांचा रोजगार सिद्धांत	
3.5	केन्सयांच्या रोजगार सिद्धांतावरील टीका	
<b>Unit 4:</b>	<b>उपभोग बचत आणि गुंतवणूक</b>	<b>15</b>
4.1	उपभोग फलन: अर्थ व व्याख्या	
4.1.1	उपभोग फलनाचे प्रकार	
4.1.2	सरासरी उपभोग प्रवृत्ती	
4.1.3	सीमांत उपभोग प्रवृत्ती	
4.1.4	केन्सयांचा उपभोगासंबंधीचा मानसशास्त्रीय नियम	
4.1.5	उपभोग प्रवृत्तीचे निर्धारक घटक	

- 4.2 बचत फलन: अर्थ व व्याख्या
- 4.2.1 बचत फलनाचे प्रकार
- 4.2.2 सरासरी बचत प्रवृत्ती
- 4.2.3 सीमांत बचत प्रवृत्ती
- 4.2.4 बचतीचे निर्धारक घटक
- 4.3 गुंतवणुकीचा अर्थ व प्रकार: स्थूल व निव्वळ गुंतवणूक, प्रेरित व स्वायत्त गुंतवणूक, खाजगी आणि सार्वजनिक गुंतवणूक
- 4.4 भांडवलाची सीमांत कार्यक्षमता व निर्धारक घटक
- 4.5 गुंतवणूक गुणक व त्वरक तत्त्व

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**Board of Studies in Commerce and Management**

S.Y.B.Com	Semester –III
<b>Course Code: BCOM 304 T</b>	<b>Title of the Course: Business Management -I</b>
<b>Credits: 03</b>	<b>Teaching Hours: 45</b>

**Course Outcomes (Cos):**

1. It will provide basic knowledge and understanding about various concepts of Business Management.
2. It will be helpful to the students to know the concept of planning and decision making.
3. It will enable the students to understand the process of organizing and staffing.
4. It will provide knowledge about direction and team work.

**Detailed Syllabus:**

**Unit I: Introduction of Management (15)**

1. Meaning definition, Nature and Characteristics of Management
2. Need for Management study
3. Process and levels of management
4. Functions of management
5. Contribution of F.W. Taylor, Henry Fayol, Peter Drucker, Mintzberg in development of management thoughts

**Unit II: Understanding Management : Planning and Decision Making (10)**

1. Meaning, definition and nature of Planning
2. Forms and types of Planning
3. Steps in Planning
4. Limitations of Planning
5. Meaning and techniques of Forecasting
6. Meaning, Types and Steps in Decision Making

**Unit III: Management at Work : The process of organizing and staffing (10)**

1. Meaning, Process and Principles of Organizing, Types of Organisation
2. Concept of Authority and Responsibility
3. Delegation of Authority

4. Difficulties in Delegation of Authority
5. Need and importance of Staffing
6. Recruitment : Sources and Methods

**Unit IV: Result orientation :Direction and TeamWork (10)**

1. Meaning, Elements, Principles, Techniques and Importance of Direction.
2. Concept of Teamwork
3. Group Dynamics and principles regarding interpersonal communication and Group Behaviour

**Teaching Methodology:**

1. Lecture
2. Assignment
3. Presentation
4. Group Discussion
5. Test and Tutorials including MCQ

**Suggested Readings :**

1. Essentials of Management - Horold Koontz and Iteinz Weibrich - McGrawhills International
2. Management Theory & Practice - J.N.Chandan
3. Essential of Business Administration - K.Aswhatha Himalaya Publishing House
4. Principles & practice of management - Dr. L.M.Parasad, Sultan Chand & Sons - New Delhi
5. Business Organization & Management - Dr. Y.K. Bhushan
6. Management: Concept and Strategies By J. S. Chandan, Vikas Publishing
7. Principles of Management, By Tripathi, Reddy Tata McGraw Hill
8. Principles & practice of management - Dr. L.M.Parasad, Sultan Chand & Sons - New Delhi

## मराठी रूपांतर

### प्रकरण १: व्यवस्थापनाचा परिचय

१. व्यवस्थापन संकल्पना अर्थ, स्वरूप आणि वैशिष्ट्ये
२. व्यवस्थापन अभ्यासाची गरज
३. व्यवस्थापनाची प्रक्रिया आणि स्तर
४. व्यवस्थापनाची कार्ये
५. व्यवस्थापन विकासातील योगदान
  १. डॉ. फ्रेडरीक विन्सलो टेलर
  २. हेन्री फेयोल
  ३. पीटर ड्रॅकर
  ४. प्रो. हेनरी मिंग्टझबर्ग

### प्रकरण २: व्यवसाय नियोजन, पूर्वानुमान आणि निर्णय

१. व्यवसाय नियोजन- संकल्पना, अर्थ आणि व्याख्या
२. व्यवसाय नियोजनाचे प्रकार किंवा पद्धती
३. नियोजन प्रक्रियेतील टप्पे
४. व्यावसायिक नियोजनाच्या मर्यादा
५. व्यवसाय पूर्वानुमान, पूर्वानुमानाची तंत्रे किंवा पद्धती
६. निर्णय प्रक्रिया: अर्थ, व्याख्या, प्रकार आणि निर्णय प्रक्रियेचे टप्पे/ पायऱ्या

### प्रकरण ३: संघटन आणि कर्मचारी संघटन

१. संघटन: अर्थ, व्याख्या
२. संघटन प्रक्रिया आणि संघटनेची तत्वे
३. अधिकार आणि जबाबदारी संकल्पना
४. अधिकार प्रदान
५. अधिकार प्रदानातील अडचणी
६. कर्मचारी नियुक्ती, कर्मचारी नियुक्तीचे महत्व
७. कर्मचारी भरती: भरतीचे मार्ग / पद्धती, कर्मचार्याची निवड

### प्रकरण ४: निर्देशन आणि सांघिक कार्य

१. निर्देशनाचा अर्थ, व्याख्या, वैशिष्ट्ये
२. निर्देशनाचे घटक, तत्वे, तंत्रे आणि महत्व
३. सांघिक कार्य
४. समूह प्रेरक शक्ति आणि परस्पर संवादाचे तत्वे आणि समूह वर्तन

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**Syllabus of S. Y. B.Com**

**Board of Studies in Costing, Accounting, Taxation and Law**

S.Y.B.Com	Semester –III
<b>Course Code: BCOM 305 T</b>	<b>Title of the Course: Elements of Company Law-I</b>
<b>Credits: 03</b>	<b>Teaching Hours: 45</b>

**Course Outcomes (Cos):**

1. To develop general awareness of Elements of Company Law among the students and to understand the Companies Act 2013 and its provisions.
2. To have a comprehensive understanding about the existing law on formation of new companies in India.
3. To create awareness among the students about the legal environment relating to the company law.
4. To enhance the capacity of learners to seek career opportunities in the corporate sector.

**Detailed Syllabus:**

**Unit-I The Companies Act, 2013: Introduction and Concept**

**(12)**

1. Background and Features of company the Companies Act, 2013
2. Company: Meaning, Nature and Characteristics of Company.
3. Types of Companies: On the basis of mode of formation, Number of members, liability and Control, Public and Private Companies: Distinction, Advantages, Disadvantages, Privileges and their Conversion into each other. Other kinds of Companies: One Person Company, Charitable Companies, Dormant Company, Sick Company, Small Company, Listed Company, Foreign Company and its business in India etc.

**Unit II: Formation and Incorporation of a Company**

**(10)**

Formation and Incorporation of a Company:

Stages in the Formation and Incorporation.

1. Promotion: Meaning of the term 'Promoter' / Promoter Group – Legal Position of Promoters, Pre-incorporation contracts.
2. Registration/ Incorporation of a company: - Procedure, Documents to be filed with ROC. Certificate of Incorporation- Effects of Certificate of Registration.
3. Capital Subscription/Rising of Capital ,
4. Commencement of Business



**Unit III: Principal Documents**

**(12)**

Documents relating to Incorporation and Raising of Capital:

1. Memorandum of Association: Meaning and importance- Form and contents-, Alteration of memorandum.
2. Articles of Association: Meaning- Contents and form of Articles- Alteration of articles- Doctrine of constructive notice- Doctrine of Indoor Management.
3. Prospectus: Meaning, contents, statutory requirements in relation to prospectus- Deemed Prospectus-Shelf Prospectus - Statement in lieu of prospectus- Misstatement in a prospectus and Liabilities for Mis-statement.

**Unit IV: Capital of the Company**

**(12)**

1. Various Modes for Raising of Share Capital including private placement, public issue, and rights issue, bonus shares, ESOS, Sweat Equity Shares, Buy-back of shares. 2. Allotment of Shares: Meaning- Statutory provisions for allotment, improper and irregular allotment- Consequences of irregular allotment.
3. Calls On Shares: Meaning- Requisites of a valid call, Calls in advance, Share Certificates: Meaning, Provisions regarding issue of share certificates - Duplicate Share Certificate. 4. Share Capital: Meaning, Structure (Kinds) – Concept of Securities – Definition, Nature and Kinds of Shares

**Teaching Methodology:**

1. Lecture
2. Assignment
3. Presentation
4. Group Discussion
5. Test and Tutorials including MCQ

**Suggested Readings:**

1. Companies Act with Rules Taxmann Taxmann Tan Prints (India) Pvt. Ltd. Jhajjar Chandigarh
2. Company Act, 2013 Bharat Bharat Law House Pvt. Ltd. Delhi
3. Comprehensive Textbook on Company Law-Company Act 2013 G.K. Kapoor and Dr. Sanjay Dhamija
4. Taxman Publications Pvt. Ltd. Delhi
5. Company Law Dr. S. R. Mayani Asia Law House Mumbai
6. Company Law Olakha K Shriram Aarti & Company Mumbai
7. Bhandari and Makhija Nexis Mumbai
8. Arun Gaikwad, Chandrakant Chaudhary and Devendra Bhavari Bibha Pune

## मराठी रुपांतर

### तपशीलवार अभ्यासक्रम:

#### 1. कंपनी कायदा, 2013 परिचय आणि संकल्पना

- कंपनी कायदा, 2013 कंपनीची पार्श्वभूमी आणि वैशिष्ट्ये
- कंपनी: अर्थ, कंपनीचे स्वरूप आणि वैशिष्ट्ये.
- कंपन्यांचे प्रकार: निर्मिती पद्धती, सदस्यांची संख्या, दायित्व आणि नियंत्रण, सार्वजनिक आणि खाजगी कंपन्या: फरक, फायदे, तोटे, विशेषाधिकार आणि त्यांचे एकमेकांमध्ये रूपांतरण या आधारावर. इतर प्रकारच्या कंपन्या: एक व्यक्ती कंपनी, धर्मादाय कंपनी, सुप्त कंपनी, आजारी कंपनी, छोटी कंपनी, सूचीबद्ध कंपनी, परदेशी कंपनी आणि तिचा भारतातील व्यवसाय इ.

#### 2. कंपनीची स्थापना व नोंदणी

- . प्रस्तावना, कंपनीची निर्मितीमधील पायऱ्या, प्रवर्तन, प्रवर्तनाचा इतर बाबी, प्रवर्तक अर्थ, प्रवर्तकाची व्याख्या, प्रवर्तकाची महत्त्वाची कार्ये, प्रवर्तन अवस्थेतील प्रवर्तकाची कार्ये, प्रवर्तकाची कर्तव्ये, प्रवर्तकाच्या जबाबदाऱ्या, प्रवर्तन, कायदेशीर स्थिती व नोंदणीपूर्व करार, प्रवर्तकाचे कायदेशीर स्थान.
- . कंपनीच्या नोंदणीपूर्व केलेले करार
- . कंपनीची नोंदणी प्रक्रियेतील अवस्था, नोंदणीसाठी कार्यपद्धती/ नोंदणी अवस्था,
- . कंपनी संस्थापण प्रमाणपत्र कंपनी नोंदणी प्रमाणपत्र याचा परिणाम
- . भांडवली उभारणी
- . व्यवसाय प्रारंभ अवस्था

#### 3. कंपनीचे मुख्य दस्तऐवज

- घटनापत्रक  
घटनापत्रक: अर्थ, व्याख्या व महत्व, घटना पत्रकातील तपशील /घटक, घटना पत्रकातील बदल /दुरुस्ती
- नियमावली  
नियमावली :अर्थ, व्याख्या व उद्दिष्टे, नियमावलीतील बदल /दुरुस्ती घटनापत्रक व नियमावली यांचे कायदेशीर परिणाम किंवा बंधने, अंतर्गत व्यवस्थापनाचा सिद्धांत घटनापत्रक व नियमावली यांच्यातील संबंध व फरक
- माहितीपत्रक  
माहितीपत्रक :अर्थ आणि व्याख्या, माहिती पत्रकाचे वैशिष्ट्ये, सार्वजनिक कंपनीचे माहितीपत्रक प्रसिद्ध करण्यासंदर्भात कायदेशीर बाबी, शेल्व माहितीपत्रक, रेड हेरींग माहितीपत्रक, माहितीपत्रकातील घटक, माहितीपत्रकाचे संक्षिप्त रूप, माहिती पत्रकार संबंधित कायदानुसार आवश्यक असणाऱ्या बाबी मानीव माहितीपत्रक, माहितीपत्रकातील असत्य विधान.

#### 4. कंपनीचे भांडवल

- भाग भांडवल:अर्थ व स्वरूप
- भाग भांडवलाची रचना व प्रकार
- भाग भांडवल उभे करण्याच्या विविध पद्धती
- समभागाचे किंवा प्रतिभूती वाटप
- भागांवरील हप्ते मागणी
- भाग प्रमाणपत्रे

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**Board of Studies in Costing, Accounting, Taxation and Law**

F.Y.B.Com	Semester –III
<b>Course Code: BCOM 306 T (A)</b>	<b>Title of the Course: Cost and Works Accounting-I</b>
<b>Credits: 03</b>	<b>Teaching Hours: 45</b>

**Course Outcomes (Cos):**

1. To gain a thorough knowledge of the conceptual framework of CWA.
2. To enhance knowledge of Elements of Cost and Preparation of Cost Sheet.
3. It will give the knowledge about the process of Purchase Procedure and purchase documents.
4. It will enhance the Knowledge about the concepts of Methods of Remunerations.

**Unit I : Basics of Cost Accounting (12)**

1. Definition, scope, objectives, Nature and significance of Cost and Works Accounting, Limitations of Financial Accounting.
2. Its relationship with Financial Accounting and Works Accounting.
3. Concept of Cost, Classification of Cost, Costing, Cost Accounting and Cost Accountancy.
4. Role of Cost and works Accountant and career opportunities in Cost and Works Accounting.
5. Application of Cost and Works Accounting in Manufacturing and Service Industries.
6. Introduction to Cost Accounting Standards, Importance of Standardization, Cost Accounting Standard Board, Number of Cost Accounting Standards

**Unit II. Elements of Cost (12)**

1. Elements of Cost-Material, Labour and Expense
2. Classification of Cost as per CAS 1
3. Cost Unit, Cost Center , Profit Center, Responsibility Center
4. Investment Center, Cost Allocation, Cost Apportionment, Cost Absorption
5. Preparation of Cost Sheet.
6. Preparation of Tender and Quotation
7. Practical Problems

**Unit III. Material Cost**

**(12)**

1. Introduction to “Material Cost” (CAS-6), Objective, Requisites and Importance
2. Purchase Procedure and purchase documents and Scientific purchase procedure
3. Material Issue methods, Stock levels, EOQ, ABC Analysis
4. Material Accounting Types of stores organization, Stores location and layout, Classification and codification of Material, Pricing of Issue of material and stock valuation as per FIFO, LIFO, Weighted Average and Simple Average methods
5. Inventory Control Meaning, Methods and Recent Trends.
6. Practical Problems

**Unit :IV Labour**

**(09)**

1. Introduction of Employee Costs (CAS-7), Classification of Labour cost, Labour Budgeting, Labour standard, Labour cost Accounting, Factors of controlling labour cost.
2. Time Records- Time keeping and Time booking and Methods of Time keeping and Time booking, Time and motions Study.
3. Methods of Remunerations-Time rate, Piece rate and Taylor’s Differential Piece rate, Incentive Plans-Halsey and Rowan bonus plan
4. Labour Turnover-Meaning, causes, effects and methods. Treatment of some of the Employee Cost items in Costing
5. Recent Trend in Labour- Job evaluation, Job Analysis, Merit rating and Negotiations.
6. Problems on Methods of Remunerations,Labour Turnover.

**Teaching methodology:-**

- Traditional Lecture Method
- PPT
- Guest Lecture,
- Presentation of the students
- Lectures available on YouTube
- Group Discussion

**Suggested Readings:**

1. Advanced Cost & Works Accounting, Saxena, V/ Vashist, C, Sultan Chand & Sons, New Delhi.
2. Advanced Cost Accounting, Jain, S/ Narag, K., Kalyani Publication, New Delhi.
3. Cost & Works Accounting, Inamdar, S.M., Everest Publication, New Delhi.
4. Cost Accounting Methods & Problems,Bhar B.K. Academic, Kolkata.
5. Cost & Works Accounting, Kishore, R.M. , Taxman Allied Service, New Delhi.
6. Principles & Practice of Cost Accounting, Bhattacharya, A. K. Phi.
7. Cost Accounting, Jawahar, Lal , Tata Mcgraw Hill, New Delhi.

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**Board of Studies in Commerce and Management**

S.Y.B.Com	Semester –III
Course Code: BCOM 306 T (B)	Title of the Course: Marketing Management -I
Credits: 03	Teaching Hours: 45

**Course Outcomes (Cos):**

1. To create awareness and impart Knowledge about the basics of Marketing Management which is the basic foundation of Marketing subject.
2. To know the student in Marketing strategy and Consumer behavior .T
3. To help students understand how to craft a Marketing Plan which helps the organization outline their marketing goals and objectives.
4. To enable students to apply this knowledge in practicality by enhancing their skills in the field of Marketing.

**Detailed Syllabus:**

**Unit I: Marketing Management (10)**

Introduction, Meaning, Definition, Nature and scope, Feature, Function , Component, Importance, Process ,Problem of Marketing Management, Philosophy / concept of Marketing Management, Marketing Characteristics in Indian Market and New trends

**Unit II: Marketing Strategy and Consumer Behaviour (13)**

**A. Marketing Strategy**

Introduction, Meaning ,Significance, Aim of marketing strategy , Marketing strategy formulation, Base of formulating marketing strategy, Type of marketing strategy ,Competitive strategy, Designing competitive strategy, Competitive Intelligence System.

**B. Consumer Behaviour**

Introduction, Meaning, Scope, nature & Importance of consumer behaviour, Type of consumer behaviour buying motive, Determinant / Factor of consumer buying behaviour ,Concept of motivation, Theories of motivation , Buying motives and consumer importance of buying motives, Consumer Monadick model, Buying Decisions , Buying Decision process .

**Unit III: Marketing Planning (10)**

Introduction ,Meaning, Definition, Strategic marketing planning- corporate & Divisional , Establishment of strategic business units ( SBUs) - Resource Allocation to SBUs, SWOT analysis, Element, Nature & Scope, Importance, Type, Principle of marketing planning, Step in marketing planning process, Analysing the Marketing Opportunities, Relevance in marketing planning, Constraints to effective marketing planning.

#### **Unit IV: Marketing Research and Demand Forecasting**

**(12)**

##### **A. Marketing Research**

Introduction, Meaning, Scope, Role, Objective of marketing research, Marketing research procedure, Problem definition, Research Design, Data collection Techniques, Sampling & Sampling designs, Importance of Ethical Marketing Research, Data analysis, Method of Reporting Research.

##### **B. Demand Forecasting**

Meaning, Demand Forecast & measurement, Market classification, the concept of Marketing Demand - market potential, Company Demand, Company Sales Forecast, Sales Quota & Sales Budget.

#### **Teaching Methodology**

- Traditional Lecture Method
- Library assignment
- Quiz assignment
- PPT
- Project work
- Presentation
- Group discussion

#### **Suggested Readings :**

1. Philip Kotler, Marketing Management, Pearson Publication.
2. Rajan Saxena, Marketing Management, Tata McGraw Hill Education.
3. Philip Kotler, Principle of Marketing, Pearson Publication.
4. Subhash Jain & George Haley, Marketing Planning & Strategy, Cengage Learning India Pvt.Ltd.
5. Anil Mishra & Amit Kumar Mishra, Marketing Strategy, Excel Books.
6. Ramanuj Muzumdar, Consumer Behaviour :Insite from Indian Market, PHI Learning .Pvt.Ltd.
7. Swapna Pradhan, Retail Management, McGraw Hill.
8. V. S. Ramaswamy & S.Namakumari, Marketing Management, Macmillan Publication.
9. Naresh K. Malhotra, Marketing Research, Pearson Publication.
10. S.L.Gupta, Marketing Research, Excel Books India.
11. Dr. M.P. Waghmare, Dr. S.D. Jagtap, Marketing Management -I, Prashant Publication

## मराठी रुपांतर

### प्रकरण 1 : विपणन व्यवस्थापन

(10)

प्रस्तावना, विपणन व्यवस्थापनाचा - अर्थ, व्याख्या, स्वरूप व व्याप्ती. विपणन व्यवस्थापनाचे - वैशिष्ट्ये, कार्य, घटक, महत्त्व, प्रक्रिया, समस्या. विपणन व्यवस्थापनाचे तत्वज्ञान भारतीय बाजारपेठेची वैशिष्ट्ये आणि बदलता कल

### प्रकरण 2 : विपणन व व्युत्पन्न आणि ग्राहक वर्तन

(13)

#### A. विपणन व्युत्पन्न

प्रस्तावना, अर्थ, विपणन व्युत्पन्नेचे महत्त्व, विपणन व्युत्पन्नेची वैशिष्ट्ये, विपणन व्युत्पन्न सूत्रीकरण, विपणन व्युत्पन्न बांधणीचे आधार, विपणन व्युत्पन्नेचे प्रकार, स्पर्धात्मक व्युत्पन्न, स्पर्धात्मक व्युत्पन्नेची रचना, स्पर्धात्मक बुद्धिमत्ता प्रणाली

#### B. ग्राहक वर्तन

प्रस्तावना, अर्थ, ग्राहक वर्तनाची- व्याप्ती, स्वरूप आणि महत्त्व, खरेदीच्या हेतूचे प्रकार, ग्राहक वर्तनाचे घटक, अभिप्रेरणेची संकल्पना, अभिप्रेरणेचे सिद्धांत, खरेदी प्रेरणा आणि ग्राहकांच्या खरेदी प्रेरणाचे महत्त्व, ग्राहकांची मोनेडीक मोडेल, खरेदी निर्णय, खरेदी निर्णय प्रक्रिया

### प्रकरण 3 : विपणन नियोजन

(10)

प्रस्तावना, अर्थ, व्याख्या, विपणन नियोजन डावपेच - संयुक्त आणि विभागीय, धोरणात्मक व्यवसाय युनिटची स्थापना - स्त्रोत निश्चित करणे, स्वेट विश्लेषण, विपणन नियोजनाचे - घटक, स्वरूप, व्याप्ती, महत्त्व, प्रकार आणि तत्वे, विपणन नियोजनाची प्रक्रिया, विपणन संधी विश्लेषण, विपणन नियोजनाची उपयुक्तता, प्रभावी विपणन नियोजनातील अडथळे.

### प्रकरण 4 : विपणन संशोधन आणि मागणी पूर्वानुमान

(12)

#### A. विपणन संशोधन

प्रस्तावना, अर्थ, विपणन संशोधनाची- व्याप्ती, भूमिका, उद्दिष्टे. विपणन संशोधनाची प्रक्रिया, समस्या व्याख्या, संशोधनाचा आराखडा, तथ्य संकलन पद्धती, नमुना आणि नमुना निर्णय, नैतिक विपणन संशोधनाचे महत्त्व, माहिती विश्लेषण, संशोधन आराखड्याच्या पद्धती.

#### B. मागणी पूर्वानुमान

अर्थ, मागणी पूर्वानुमान आणि मोजमाप, बाजार विभागीकरण, बाजार मागणीची संकल्पना, संभाव्य बाजारपेठ, संस्थात्मक मागणी, संस्थात्मक विक्री पूर्वानुमान, विक्री कोटा आणि विक्री अंदाज पत्र.

### संदर्भ

1. डॉ. श्री. वी. कडवेकर, विपणन तत्वे आणि पद्धती, महाराष्ट्र विद्यापीठ ग्रंथ निर्मिती मंडळ, नागपूर.
2. डॉ. श्री. वी. कडवेकर, विपणन व्यवस्थापन, डायमंड पब्लिकेशन्स, पुणे.
3. डॉ. श्री. वी. कडवेकर, आंतरराष्ट्रीय विपणन, डायमंड पब्लिकेशन्स, पुणे.

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**Board of Studies in Commerce and Management**

S.Y.B.Com	Semester –III
<b>Course Code: BCOM 307 P</b>	<b>Title of the Course: Business Communication -I (Practical)</b>
<b>Credits: 01</b>	<b>Teaching Hours: 15</b>

**Course Outcomes (Cos):**

1. It will help to understand the basic knowledge of Business Communication.
2. It will help the students to understand the knowledge about the Soft Skill and to create awareness about Soft Skill among the students.
3. It will create ability among the students for writing resumes and Job application letters.

**List of Practicals**

Topic	Mode of Practical
Introduction of Business Communication	Library Assignment
Body Language	Library and Demo
Soft Skills	Lecture
Resume Writing and Job Application Letter	PowerPoint Presentation

Note : Mode of practical can be change with the consultation of teacher.



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**Board of Studies in Costing, Accounting, Taxation and Law**

S.Y.B.Com	Semester –III
<b>Course Code: BCOM 308 P (A)</b>	<b>Title of the Course: Cost and Works Accounting-I (Practical)</b>
<b>Credits: 01</b>	<b>Teaching Hours: 15</b>

**Course Outcomes (Cos):**

- 1.It will enhance knowledge of Elements of Cost and Preparation of Cost Sheet.
- 2.It help in Understanding the process of Purchase Procedure and purchase documents
- 3.The students will learn the concepts of Methods of Remunerations.

**List of Practicals**

Topic	Mode of Practical
<b>Basics of Cost Accounting</b>	Library Assignment
<b>Elements of Cost</b>	Library Assignment,Online Material
<b>Material Cost</b>	Library Assignment and Visit to Industry
<b>Labour</b>	Library Assignment

Note : Mode of practical can be change with the consultation of teacher.

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**Board of Studies in Commerce and Management**

S.Y.B.Com	Semester –III
<b>Course Code: BCOM 308 P (B)</b>	<b>Title of the Course: Marketing Management-I (Practical)</b>
<b>Credits: 01</b>	<b>Teaching Hours: 15</b>

**Put CO**

**Course Outcomes (Cos):**

1. Students will learn the concept and scope of marketing management, marketing strategy.
2. It will help students to understand the concept of Consumer Behaviour and its use for designing marketing strategies.
3. Students will get acquainted with the process of marketing planning.
4. Students will understand the concept of Marketing Research, process and techniques of demand forecasting.

**List of Practicals**

Topic	Mode of Practical
<b>Marketing Management</b>	Guest Lecture
<b>Marketing Strategy and Consumer Behaviour</b>	Classroom Assignment
<b>Marketing Planning</b>	Visit Showroom , Shopping Mall
<b>Marketing Research and Demand Forecasting</b>	PowerPoint Presentation.

Note : Mode of practical can be change with the consultation of teacher.

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S.Y.B.Com	Semester –IV
<b>Course Code: BCOM 401 T</b>	<b>Title of the Course: Business Communication -II</b>
<b>Credits: 03</b>	<b>Teaching Hours: 45</b>

**Course Outcomes (Cos):**

1. Understanding of basic knowledge of Report Writing and Internal Correspondence and Import Export Correspondence
2. Learning the Recent Trends in Business Communication
3. To create ability among the students for Drafting of Business Letters
4. To create ability among the students about Writing Formal Mails and Blog writing.

**Detailed Syllabus:**

**Unit: I Report Writing and Internal Correspondence (12)**

1. Meaning and Significance; Structure of Reports; Negative, Persuasive and Special Reporting-
  - a. Informal Report – Proposals;
  - b. Formal Reports;
  - c. Project Report
  - d. Introduction and Essential elements of Report writing.( Reporting for a meeting)
  - e. Office Memo (Memorandums)
  - f. Office Orders
  - g. Office Circulars
  - h. Form Memos or Letters

**Unit: II Recent Trends in Business Communication (12)**

Internet: Email, Websites, Social Media Network (Twitter, Face book, LinkedIn, You tube, WhatsApp), Impact & Usage of Technology Enabled Communication in Business. Google Doc, Google Form, Google Sheet, Google Slide, Google Class Room, Online Conference, Video conferencing, Meeting through Zoom App, Google Meet App,Cisco Webex Meetings App. Security Measures to be adopted while using Social Media

**Unit: III Types and Drafting of Business Letters**

**(12)**

Meaning and Importance, Qualities or Essentials, Physical Appearance, Layout of Business Letter

1. Enquiry Letters
2. Replies to Enquiry Letters
3. Order Letters
4. Credit and Status Enquiries
5. Sales Letters
6. Complaint Letters
7. Collection Letters
8. Circular Letters

**Unit IV: Writing Formal Mails and Blog writing**

**(09)**

1. Essential elements of mail, Format of mail.
2. Introduction and meaning of Blog, Writing a blog

**Teaching Methodology:**

- Traditional Lecture
- Group Discussion
- Power Point presentation
- Guest Lectures
- Internet Resources
- Library Visit
- Home Assignment
- Presentation of Student
- Practical Surveys

**References:**

1. Business Communication, K. K.Sinha, Galgotia Publishing Company, New Delhi.
2. Business Correspondence & Report Writing, R. C. Sharma & Krishan Mohan, Tata McGraw Hill Publishing Co. Ltd., New Delhi.
3. Communication. C.S. Rayudu, Himalaya Publication, Mumbai.
4. Business Communication, Asha Kaul, Prentice Hall of India, New Delhi.
5. Business Communication, Vasishth Neeru & Rajpur Namita, Kitab Mahal, Allahabad.
6. Soft Skills, Dr. Alex, S. Chand Publication, Delhi.
7. Essentials of Business Communication, Rajendra Pal & Korlahalli, Sultan Chand & Sons, New Delhi.
8. Managerial Communication, P. D. Chaturvedi & Mukesh Chaturvedi, Pearson, Delhi.

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**Board of Studies in Costing, Accounting, Taxation and Law**

S.Y.B.Com	Semester –IV
<b>Course Code: BCOM 402 T</b>	<b>Title of the Course: Corporate Accounting-II</b>
<b>Credits: 03</b>	<b>Teaching Hours: 45</b>

**Course Outcomes (Cos):**

1. To gain a thorough knowledge of accounting procedures relating to Holding and Subsidiary companies and apply it in the preparation of Consolidated Financial Statements.
2. To enhance knowledge of accounting procedures associated with absorption along with practicability of the situation.
3. It will give the knowledge about the process of liquidation and accounting treatment of liquidation
4. It will enhance the Knowledge about Forensic Accounting with its applicability in the corporate world

**Detailed Syllabus:**

**Unit I: Holding Company Accounts (12)**

1. Concept of Holding and Subsidiary Company, Calculation and treatment of Capital Profit, Revenue profit, Cost of Control, and Minority Interest.
2. Preparation of consolidated Balance sheet of Holding Company with one subsidiary only (Practical Problems)
3. Adjustments of inter-company transactions, unrealized profit of stock.

**Unit II: Absorption of Company (12)**

1. Introduction of Absorption of Companies
2. Meaning: Vendor and Purchasing Company, Purchase Consideration
3. Calculation of Purchase Consideration (Net Assets Method & Purchase Method)
4. Accounting entries in the books of Vendor Company

5. Preparation of Balance Sheet after absorption in the books of the purchasing company
6. Practical Problems.

**Unit III: Accounting for Liquidation of Companies (12)**

1. Meaning and Introduction of Liquidation or Winding-up of the company.
2. Modes of Winding-Up of Companies and its process.
3. Preparation of Statement of affairs and deficiency account.
4. Preparation of Liquidators Final Statement of Account.
5. Practical Problems

**Unit IV: Forensic Accounting (09)**

1. Introduction to Forensic Accounting
2. Object and scope of Forensic Accounting
3. Nature and key principles of forensic accounting
4. Detecting Red Flags
5. Process of Forensic Accounting

**Teaching Methodology:**

- Traditional Lecture
- Group Discussion
- PowerPoint Presentation
- Guest Lectures
- Internet Resources
- Library Visit
- Home Assignment
- Presentation of Student

**Suggested Readings :**

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.	Advanced Accountancy	R.L.Gupta & M. Radhaswamy	S. Chand Publication	New Delhi.
3.	Corporate Accounting	Dr. S. N. Maheshwari & S.K. Maheshwari	S.Chand & CompanyLtd	New Delhi
4.	Corporate Accounting	Raj Kumar Sah	Cengage Publications	Noida, Uttar Pradesh

- |    |  |                    |           |
|----|--|--------------------|-----------|
| 5. | Advanced Accountancy S.P. Jain & K.N. Narang           | Kalyani Publishers |           |
| 6. | Accounting Standards -                                 | ICAI               | New Delhi |
| 7. | Study of Forensic<br>Accounting and Fraud<br>Detection | ICAI               | New Delhi |

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**Board of Studies in Economics**

S.Y.B.Com	Semester –IV
<b>Course Code: BCOM 403 T</b>	<b>Title of the Course: Business Economics (Macro) -II</b>
<b>Credits: 03</b>	<b>Teaching Hours: 45</b>

**Course Outcomes (Cos):**

1. To familiarize the students to the basic theories and concepts of Macro Economics and their application.
2. To study the relationship amongst broad aggregates.
3. To impart knowledge of business economics.
4. To understand macroeconomic concepts.
5. To introduce the various concepts of National Income.

**Unit 1: Introduction to Macro Economics**

**10**

- 1.1 Meaning and Definition of Macro Economics
- 1.2 Nature of Macro Economics
- 1.3 Scope of Macro Economics
- 1.4 Objectives of Macro Economics
- 1.5 Significance of Macro Economics
- 1.6 Limitations of Macro Economics

**Unit 2: National Income**

**14**

- 2.1 Meaning and Importance of National Income
- 2.2 Various Concepts of National Income: Gross National Product (GNP), Net National Product (NNP), Gross Domestic Product (GDP), Per Capita Income (PCI), Personal Income (PI), Disposable Income (DI)



2.3 Measurement of National Income: Methods and Difficulties

2.4 Circular Flow of Income: Two sector Model

**Unit 3: Theories of Output and Employment 06**

3.1 Introduction

3.2 The Classical Theory of Employment: J. B. Say

3.3 Keynes Criticism on Classical Theories of Employment

3.4 Keynesian Theory of Employment

3.5 Criticism on Keynesian Theory of Employment

**Unit 4: Consumption, Saving and Investment 15**

4.1 The Consumption Function: Meaning and Definition

4.1.1 Types of Consumption Function

4.1.2 Average Propensity to Consume

4.1.3 Marginal Propensity to Consume

4.1.4 Keynes's Psychological Law of Consumption

4.1.5 Determinants of Consumption Function

4.2 The Saving Function: Meaning and Definition

4.2.1 Types of Saving Function

4.2.2 Average Propensity to Save Consume

4.2.3 Marginal Propensity to Save Consume

4.2.4 Determinants of Savings

4.3 Meaning and Types of Investment: Gross, Net, Induced and Autonomous, Private and Public Investment

4.4 Marginal Efficiency of Capital and its Determinants

4.5 Concepts of Investment Multiplier and Acceleration Principal

**Suggested Readings:**

1. Economics: Paul A Samuelson and William D Nordhaus. McGRAW – HILL international Edition.
2. Macroeconomics: N. Gregory Mankiw, Worth Publishers, New York.
3. Macro- Economic Theory: M L Zingales, Vrinda Publications (P) Limited.
4. Samashti Arthshastri Vishleshan : Shridhar Deshpande, Vinayak Deshpande, Himalaya Publication House.
5. Theories of value: output and employment - John Eatwell, Thames Polytechnic, 1979
6. Business Economics, Dr.J.P.Mishra, Sahitya Bhavan Publications, Agra.
7. Macroeconomics: A Global Text, Sampat Mukherjee, New Central Book Agency Private Limited (Latest Edition), New Delhi
8. Macroeconomics: A Rough Guide, in Macroeconomics: A Reader, (Ed.) Brian Snowdon and Howard Vane, Routledge
9. Business Economics (Macro): Dr. Rasal, Bhadane, Fernandes, Idol Publication, Pune-2
10. Macroeconomics: Theory and Policy, S. Chand & Company Limited. (Latest Edition)
11. Ben Fine & Ourania Dimakou, Macroeconomics: A Critical Companion, Pluto Press (Latest Edition)
12. Michel De Vroey, A History of Macroeconomics: From Keynes to Lucas and Beyond, Cambridge University Press (Latest Edition)
13. Sampat Mukherjee, Analytical Macroeconomics: From Keynes to Mankiw, New Central Book Agency Private Limited
14. Macroeconomics- K R Gupta, R.K.Mandal, Amita Gupta, Atlantic Publishers and distributor's pvt.ltd.
15. Money, Inflation, and Business Cycles the Cantillon Effect and the Economy, Arkadiusz

- Sieroń. Abingdon, Routledge, 2019. NewYork
16. Macroeconomics: N. Gregory Maki Worth Publishersw, New York
  17. Macro Economics: Rudiger Dornbusch, Stanley Fisher & Richard Startz Tata McGraw  
Hill Education Private Limited (Latest Edition), US
  18. The General Theory of Employment, Interest, and Money- John Maynard Keynes,  
General Press
  19. An Analysis of John Maynard Keynes's The General Theory of Employment, Interest and  
Money- John Collins, CRC Press, 2017.

## मराठी रुपांतर

<b>Unit 1: पैसा</b>	<b>15</b>
1.1 पैशाचा अर्थ आणि कार्य	
1.2 पैशाची मागणी: सनातनवादी दृष्टिकोण, केन्सवादी दृष्टिकोण	
1.3 पैशाचा पुरवठा	
1.3.1 व्यापारी बँकांची पतनिर्मिती	
1.3.2 रिझर्व बँकेची पैशाच्या मापनाची साधने (M1, M2, M3, M4)	
1.3.3 रिझर्व बँकेची पतनियंत्रणाच्या पद्धती	
1.4 पैशाचे मूल्य	
1.4.1 फिशरचा पैशाचा चलन संख्यामाला सिद्धांत	
1.4.2 रोख शिल्लक दृष्टीकोण, मार्शल, पिगु, रोबर्टसन व केन्स	
<b>Unit 2: भाववाढ</b>	<b>08</b>
2.1 भाववाढीचा अर्थ आणि व्याख्या	
2.2 भाववाढीची कारणे	
2.3 भाववाढीचे परिणाम	
2.4 मागणी ताणनिर्मित व खर्च दाब निर्मित चलनविस्तार	
2.5 मंदीयुक्त चलनवाढ: अर्थ व कारणे	
<b>Unit 3: व्यापारचक्र</b>	<b>08</b>
3.1 व्यापारचक्राचा अर्थ आणि व्याख्या	
3.2 व्यापारचक्राची वैशिष्ट्ये	
3.3 व्यापार चक्राच्या अवस्था	
3.4 व्यापारचक्राचे नियंत्रण: मौद्रिक साधने व वित्तीय साधने	

**Unit 4: सार्वजनिक आयव्यय**

**14**

- 4.1 अर्थ आणि व्याख्या
- 4.2 सार्वजनिक आयव्ययाची व्याप्ती
- 4.3 सार्वजनिक आयव्ययाचे महत्व
- 4.4 कर: अर्थ, व्याख्या व प्रकार
- 4.5 सार्वजनिक खर्च अर्थ आणि सार्वजनिक खर्च वाढीची कारणे
- 4.6 सार्वजनिक कर्ज अर्थ व महत्त्व
- 4.7 अंदाजपत्रक अर्थ व प्रकार

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**Board of Studies in Commerce and Management**

S.Y.B.Com	Semester –IV
<b>Course Code: BCOM 404 T</b>	<b>Title of the Course: Business Management -II</b>
<b>Credits: 03</b>	<b>Teaching Hours: 45</b>

**Course Outcomes (Cos):**

1. It will provide basic knowledge and understanding about improvement of people's performance
2. It will help the students to develop leadership qualities in them.
3. It will enhance the knowledge of the students about the concept of coordination and control.
4. It will create awareness among the students about recent trends in Management

**Detailed Syllabus:**

**Unit I: Improving peoples' performance : Motivating the staff (15)**

1. Meaning, Definition, Characteristics and Importance
2. Maslow's Need Hierarchy Theory
3. Herzberg's Two Factor Theory
4. Douglas MC Gregor's Theory of X and Y
5. Ouchi's Theory Z
6. McClelland's Theory

**Unit II: Organizing from front- Leadership Skills (10)**

1. Meaning, Importance, Qualities and Functions of a leader
2. Leadership styles for effective management
3. Contribution of Mahatma Gandhi, Dr. Babasaheb Ambedkar Pt. Jawaharlal Nehru and Swami Vivekanad in leadership.
4. Brief Review of Management Thought with reference to Shivaji Maharaj's Management Wisdom

**Unit III: Achieving success at work : Coordination and Control (10)**

1. Meaning Definition, Characteristics and need of coordination and control

2. Techniques in establishing coordination
3. Control- Meaning, Definition, Characteristics and Need
4. Techniques of Control
5. Steps in the process of control and its techniques

**Unit IV: Emerging trends in Business management**

**(10)**

1. Corporate Social Responsibility
2. Corporate Governance And Corporate Citizenship
3. Disaster Management
4. Management of Change

**Teaching Methodology**

1. Lecture
2. Assignment
3. Presentation
4. Group Discussion
5. Test and Tutorials including MCQ

**Suggested Readings :**

1. Management Theory & Practice - J.N.Chandan
2. Essential of Business Administration - K.Aswathapa Himalaya Publishing House
3. Principles & practice of management - Dr. L.M.Parasad, Sultan Chand & Sons - New Delhi
4. Business Organization & Management - Dr. Y.K. Bhushan
5. Management: Concept and Strategies By J. S. Chandan, Vikas Publishing
6. Principles of Management, By Tripathi, Reddy Tata McGraw Hill
7. Business organization and Management by Talloo by Tata McGraw Hill Business Environment and Policy – A book on Strategic Management By Francis Cherunilam Himalaya Publishing House
8. Essentials of Management - Horold Koontz and Iteinz Weibrich - McGrawhills International
9. Management Theory & Practice - J.N.Chandan
10. Essential of Business Administration - K.Aswathapa Himalaya Publishing House
11. Principles & practice of management - Dr. L.M.Parasad, Sultan Chand & Sons - New Delhi

## मराठी रूपांतर

### प्रकरण १ : अभिप्रेरणा

१. अभिप्रेरणा- अर्थ, व्याख्या, वैशिष्ट्ये आणि महत्व
२. अब्राहम एच मास्लो यांचा अभिप्रेरणा सिद्धांत
३. हर्सबर्गचा दोन घटक सिद्धांत
४. मॅक ग्रेगर यांचा क्ष व य सिद्धांत
५. विल्यम जी औची यांचा झेड अभिप्रेरण सिद्धांत
६. डेव्हिड मॅक्लेलँड यांचा अभिप्रेरणा सिद्धांत

### प्रकरण २: नेतृत्व

१. नेतृत्व- अर्थ, व्याख्या, महत्व, गुण आणि नेतृत्वाची कार्ये
२. प्रभावी नेतृत्वाची शैली किंवा नेतृत्वाचे प्रकार
३. नेतृत्वाचे योगदान- महात्मा गांधी, डॉ. बाबासाहेब आंबेडकर, पंडित जवाहरलाल नेहरू आणि स्वामी विवेकानंद
४. शिवाजी महाराजांच्या व्यवस्थापन विचारांचा संक्षिप्त आढावा

### प्रकरण ३: समन्वय आणि नियंत्रण

१. समन्वय- अर्थ, व्याख्या, वैशिष्ट्ये आणि गरज
२. यशस्वी समन्वयासाठी आवश्यक बाबी किंवा तंत्रे
३. नियंत्रण- अर्थ, व्याख्या, वैशिष्ट्ये, आणि गरज
४. नियंत्रणाचे तंत्र किंवा साधने
५. नियंत्रण प्रक्रियेचे टप्पे

### प्रकरण ४. व्यवसाय व्यवस्थापनातील उदयोन्मुख प्रवाह

१. कॉर्पोरेट सामाजिक जबाबदारी
२. कॉर्पोरेट गव्हर्नर्सन्स अँड कॉर्पोरेट कारभारविषयक नियमन
३. आपत्ती व्यवस्थापन
४. बदलाचे व्यवस्थापन



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**Board of Studies in Costing, Accounting, Taxation and Law**

S.Y.B.Com	Semester –III
<b>Course Code: BCOM 405 T</b>	<b>Title of the Course: Elements of Company Law-II</b>
<b>Credits: 03</b>	<b>Teaching Hours: 45</b>

**Course Outcomes (Cos):**

1. To develop general awareness among the students about management of company
2. To have a comprehensive understanding about Key managerial Personnel of company and their role in Company administration.
3. To acquaint the students about E Governance and E Filing under the Companies Act, 2013.
4. To equip the students about the various meetings of Companies and their importance and to make students capable of becoming good human resources of the corporate sector.

**Detailed Syllabus:**

**Unit I: Management of Company (12)**

1. Board of Directors: Definition, Powers, Restrictions, Prohibition on Board.
2. Director: Meaning and Legal position of Directors,. Types of Directors, Related Party Transactions (Sec.188)
3. Appointment of Directors, Qualifications and Disqualifications, Powers, Duties, Liabilities of Directors, Loans to Directors, Remuneration of Directors

**Unit II : Key Managerial Personnel (KMP) (12)**

1. Meaning, Definition and Appointments of Managing Director, Whole Time Director, Manager, CS
2. Company Secretary (CS)- Term of office/ Tenure of appointment, Role of Company secretary
3. Distinction between Managing Director, Manager and Whole Time Director - Role (Powers, Functions of above KMP)
4. Corporate Social Responsibility (CSR) [U/S 135] – Concept who is Accountable, CSR Committee, Activities under CSR

**Unit III: Company Meetings (12)**

1. Board Meeting – Meaning and Kinds
2. Conduct of Meetings - Formalities of valid meeting Provisions regarding agenda, notice, quorum, proxies, voting, resolutions (procedure and kinds) minutes, filing of resolutions, Virtual Meeting

3. Meeting of Shareholders General Body Meetings, Types of Meetings
  - A. Annual General Meeting (AGM), (Ss.96 to 99)
  - B. Extraordinary General Meeting (EOGM).(Sec.100)
4. Provisions regarding convening, constitution, conducting of General Meetings contained in Sec.101 to 114

**Unit IV: E-Governance and Winding up Company**

**(12)**

1. E Governance –meaning, Importance of E Governance
2. E Filing – Basic concept of MCA, E Filing
3. Winding –up: Meaning of winding-up, Dissolution of company, Conceptual understanding of winding-up by the Tribunal,
4. Compulsory winding-up, Members’ voluntary winding-up, Creditors’ voluntary winding-up

**Teaching Methodology:**

1. Lecture
2. Assignment
3. Presentation
4. Group Discussion
5. Test and Tutorials including MCQ

**Suggested Reading:**

1. Company Act with Rules Taxmann Tan Prints (India) Pvt. Ltd. Jhajjar Chandigarh
2. The Companies Act, 2013 Bharat, Bharat Law House Pvt. Ltd. Delhi
3. Company law- A Comprehensive Textbook on Company Act 2013 -, Dr. G.K. Kapoor and Dr. Sanjay Dhamija Taxman Publications Pvt. Ltd. Delhi
4. Company Law Dr. S. R. Mayani Asia Law House Mumbai
5. Company Kaydyachi Olakh K Shriram Aarti & Company Mumbai
6. Guide to Memorandum, Articles & Incorporation of Companies ,Bhandari and Makhija Lexis, Nexus Mumbai.
7. Elements of Company Law ,Arun Gaikwad, Chandrakant Chaudhary and Devendra Bhavari Bibha Pune.

## मराठी रुपांतर

### 1 कंपनीचे व्यवस्थापन

#### ● संचालक मंडळ

संचालक मंडळ : अर्थ आणि व्याख्या, संचालक मंडळाचे अधिकार संचालक मंडळाच्या अधिकारा वरील मर्यादा राजकीय पक्षांना द्यावयाच्या देणगी वरील निर्बंध व मर्यादा

#### ● संचालक

संचालक अर्थ आणि व्याख्या, संचालकाची कायदेशीर/ वैधानिक स्थान, संचालकाचे प्रकार, संबंधित पक्षांशी व्यवहार (कलम 188)

#### ● संचालकाची नेमणूक

संचालकाची पात्रता, संचालकाची अपात्रता, अधिकार, कर्तव्ये, जबाबदाऱ्या, संचालकांचे कर्ज, संचालकांचा मोबदला

### 2. प्रमुख व्यवस्थापकीय व्यक्ती/ कर्मचारी (KMP)

- प्रमुख व्यवस्थापकीय व्यक्ती/ कर्मचारी : अर्थ, व्याख्या
- व्यवस्था -संचालक : अर्थ व व्याख्या, व्यवस्था- संचालकाची वैशिष्ट्ये, व्यवस्था संचालकांची नेमणूक, पात्रता व अपात्रता, मानधन व मोबदला, अधिकार व कर्तव्य,
- व्यवस्था संचालकांची नेमणूक कालावधी
- पूर्णवेळ संचालक व्यवस्थापक
- कंपनी चिटणीस
- व्याख्या, कंपनी चिटणीसाची कार्ये, चिटणीसाची कर्तव्ये, चिटणीसाची भूमिका
- व्यवस्था संचालक व्यवस्थापक आणि पूर्णवेळ संचालक यांच्यातील फरक
- पूर्णवेळ संचालक आणि व्यवस्था संचालक यांच्यातील फरक
- संचालक आणि व्यवस्था संचालक यांच्यातील फरक
- व्यवस्था संचालक आणि व्यवस्थापक यांच्यातील फरक
- संचालक मंडळाची भूमिका
- कंपनी सामाजिक जबाबदारी कलम 135 संकल्पना
- कंपनी सामाजिक जबाबदारीची समिती कंपनी सामाजिक जबाबदारी अंतर्गत समाविष्ट होऊ शकणारी कार्ये

### 3. कंपनीच्या सभा

सभेचा अर्थ, सभांचा प्रकार, कायदेशीर सभेचे आवश्यक बाबी/ सभेचे नियम, प्रस्ताविक सभा बोलवण्याची पद्धत, सभेची सूचना सभेची कार्यक्रमा पत्रिका, सभेची गणसंख्या, सभेचा अध्यक्ष, प्रतिनिधी, मतदान, प्रस्ताव ठराव, इतिवृत्त /टिप्पण, सभा तहकूब करणे आणि सभा पुढे ढकलणे, संचालक मंडळाची सभा अर्थ, संचालकांची सभा कायदेशीर ठरवण्यासाठी आवश्यक अटी, संचालकांच्या उपसमितीची सभा

#### कंपनीच्या भागधारकांच्या सभा

A. वार्षिक सर्वसाधारण सभा (AGM)(कलम 96 ते 99 )

B. विशेष सर्वसाधारण सभा (EOGM)(कलम 100)

सर्वसाधारण सभा बोलावणे संघटीत करणे आणि चालवणे या संबंधित तरतुदी (कलम 101 ते 114)

#### 4. ई-गव्हर्नन्स आणि कंपनीचे समापन/ विसर्जन

- ई-गव्हर्नन्स अर्थ, व्याख्या, महत्व, व्याप्ती, उद्दिष्टे/ फायदे ,तोटे/मर्यादा
- ई-फायलिंग अर्थ, फायदे, ई-फायलिंग सुविधा व प्रक्रिया, एमसीए आणि ई-फायलिंग: मूलभूत संकल्पना ची एमसीए पोर्टल ची वैशिष्ट्ये एमसी पोर्टल मधील महत्त्वपूर्ण एमसीए पोर्टल वरील सेवा वापरताना घ्यावयाची काळजी
- कंपनीचे समापन /समाप्ती/समाप्तीकरण अर्थ व व्याख्या, कंपनीत समापणाची कारणे, कंपनीचे विसर्जन कंपनीचे समापन /समाप्ती/समाप्तीकरण, अर्थ व व्याख्या, कंपनीत समापणाची कारणे , कंपनीचे विसर्जन कंपनी समापन /समाप्ती करण्याचे प्रकार, सक्तीचे /अनिवार्य समाप्तीकरण , कंपनीचे ऐच्छिक समाप्तीकरण /समापन( कलम 304 ते 313), कंपनीच्या समाप्ती करण्याच्या वेळी कर्ज किंवा देणे परत करण्याचा क्रम

#### References

- डॉ. संजय धमीजा टॅक्समन पब्लिकेशन्स प्रा. लिमिटेड दिल्ली
- कंपनी कायदा डॉ एस आर मेयानी एशिया लॉ हाऊस मुंबई
- कंपनी कायद्याची ओलाखा के श्रीराम आरती अँड कंपनी मुंबई
- भंडारी आणि मखीजा लेक्सिस नेक्सिस मुंबईच्या मेमोरँडम, लेख आणि निगमनासाठी मार्गदर्शक
- कंपनी कायद्याचे घटक अरुण गायकवाड, चंद्रकांत चौधरी आणि देवेंद्र भवारी बिभा पुणे

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**Board of Studies in Costing, Accounting, Taxation and Law**

S.Y.B.Com	Semester –IV
<b>Course Code: BCOM 406 T (A)</b>	<b>Title of the Course: Cost and Works Accounting-II</b>
<b>Credits: 03</b>	<b>Teaching Hours: 45</b>

**Course Outcomes (Cos):**

1. Students will get acquainted with thorough knowledge of the documents that are used in stores and how to calculate the issuing material.
2. IT will enhance knowledge of Elements of classification and codification of materials.
3. It will give knowledge about Methods of Wage Payment.
4. It will enhance the Knowledge about Aspects of Labour.

**Detailed Syllabus:**

**Unit I : Material Accounting (12)**

1. Store Location and Layout.
2. Classification and Codification of Material.
3. Stores and Material Records.
4. Bin Card & Store Ledger etc.
5. Issue of Material and Pricing Methods for Issue of Material: FIFO,LIFO.
6. Simple Average Methods ,Weighted Average Methods.
7. Use of computer in store Accounting.
8. Practical Problems

**Unit II. Labour cost and Payroll (12)**

1. Meaning and definition of wages.
2. Difference Between Wages and Salary
3. Records and methods - time keeping and time booking.
4. Methods of Wage Payment -Time rate system ,Piece rate system,
5. Taylor's differential piece rate system-Incentive Plan, Halsey Plan, Rowan Plan.
6. Group Bonus scheme- Performance based incentive plan,
7. Payroll meaning and components.
8. Practical Problems

**Unit III. Other Aspects of Labour (9)**

1. Labour Turnover.
2. Job Analysis & Job Evaluation.
3. Merit Rating.
4. Practical Problems

**Unit :IV Direct Cost and Introduction to JIT,CAM and ERP (12)**

1. Direct Cost Concept and its accounting treatment
2. Introduction to Just In Time (JIT)
3. CAM( Computer Aided Manufacturing)
4. Enterprise Resource Planning (ERP)

**Teaching methodology:-**

- Traditional Lecture Method
- PPT
- Guest Lecture,
- Presentation of the students
- Lectures available on YouTube
- Group Discussion

**References:**

<b>Title of the Book</b>	<b>Author/s Publication Place</b>
1 Advanced Cost & Works Accounting - Delhi	Saxena, V/ Vashist, C Sultan Chand & Sons New
2 Advanced Cost Accounting -	Jain, S/ Narang, K Kalyani Publication New Delhi
3 Cost & Works Accounting -	Inamdar, S. M., Everest -
4 Cost Accounting Methods & Problems	-Bhar, B. K. Academic Kolkata
5 Cost & Works Accounting-	Kishore, R. M. Taxman Allied Service New Delhi
6 Principles & Practice of Cost Accounting-	Bhattacharyya, A. K. PHI -
7 Cost Accounting	- Jawahar, Lal Tata McGraw Hill New Delhi

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**Syllabus of S. Y. B.Com**

**Board of Studies in Commerce and Management**

S.Y.B.Com.	Semester –IV
Course Code: BCOM 406 T (B)	Title of the Course: Marketing Management -II
Credits: 03	Teaching Hours: 45

**Course Outcomes (Cos):**

1. It will help students to learn the knowledge of Services marketing in various approaches.
2. It will help the students to Know the Importance of Green marketing .
3. It will help to understand the Opportunities in E- marketing & Digital marketing.
4. It will help to learn Knowledge of International Marketing .

**Detailed Syllabus:**

**Unit I: Service Marketing**

**(11)**

Introduction, Meaning and Nature ,reasons for development of services Industry, need, Classification of service, Difference between product and service, Characteristic, Importance of service, Marketing mix of Services, Marketing Strategies for Service firms, Tasks involved in services marketing.

**Unit II: Green Marketing**

**(12)**

Introduction, Definition & Nature, Origin and Development, Objective, Strategies of Green marketing, The concept of sustainability and Green marketing, Role of Marketing manager in Green marketing, Marketing Mix of Green marketing, Global Green marketing Practices, Green Marketing application in India, Importance and problem of Green Marketing, principle of success of green product.

**Unit III: E -Marketing And Digital Marketing**

**(12)**

**A. E-Marketing**

Introduction, Definition, utility, Advantages, Limitation of E- marketing, Challenges before E-marketing, Online and offline marketing, present status of e-marketing in India, Scope for E- marketing in Indian scenario.

**B. Digital Marketing**

Definition, Concept, Scope, Benefits of Digital marketing, Digital marketing v/s Traditional Marketing, Digital marketing channel, Online paid Advertisement.

**Unit IV: Introduction to International Marketing**

**(10)**

Introduction, Meaning, Definition, Scope, Objective of International Marketing, Facets of International Marketing, Benefits and Limitations of International Marketing, Forces influencing International Marketing, Forces restraining International Marketing.

**Teaching Methodology –**

- Traditional Lecture Method
- Library assignment
- Quiz Assignment
- PPT
- Project work
- Presentation
- Group discussion

**Suggested Readings :**

1. Philip Kotler, Marketing Management, Pearson Publication.
2. Rajan Saxena, Marketing Management, Tata McGraw Hill.
3. Philip Kotler, Principle of Marketing, Pearson Publication.
4. Subhash Jain & George Haley, Marketing Planning & Strategy, Cengage Learning India Pvt.Ltd.
5. Anil Mishra & Amit Kumar Mishra, Marketing Strategy, Excel Books.
6. Ramanuj Muzumdar, Consumer Behaviour :Insite from Indian Market, PHI Learning .Pvt.Ltd.
7. Swapna Pradhan, Retail Management, McGraw Hill Education.
8. V. S. Ramaswamy & S.Namakumari, Marketing Management,Macmillan Publication.
9. Sunil Chopra, Peter Meindl & D. V.Karla, Supply Chain Management, Pearson Publication
10. Rajiv Batra, Advertising Management, Pearson Publication



## मराठी रुपांतर

### प्रकरण 1 : सेवा विपणन

(11)

प्रस्तावना, अर्थ आणि स्वरूप, सेवा संस्था विकासाची कारणे, सेवा विषणांनाची गरज, सेवेचे वर्गीकरण, वस्तू आणि सेवा मधील फरक, सेवेचे- वैशिष्ट्ये, महत्त्व. सेवा विपणन मिश्र, सेवा संस्था विपणन व्यूहरचना, सेवा विपणन नाम मधील कार्य

### प्रकरण 2 : हरित विपणन

(12)

प्रस्तावना, हरी विपणनाची- व्याख्या आणि स्वरूप, सुरुवात आणि विकास, हरित विपणनाची- उद्दिष्टे, व्यूहरचना. शाश्वतता आणि हरित विपणन संकल्पना, हरित विपणनामध्ये विपणन व्यवस्थापकाची भूमिका, हरित विपणनाचे विपणन मिश्र, जागतिक हरित विपणन पद्धती, हरित विपणनाचा भारतात वापर, हरित विपणनाचे महत्त्व आणि समस्या, हरित वस्तू यशस्वी होण्याची तत्वे

### प्रकरण 3 : ई-विपणन आणि डिजिटल मार्केटिंग

(12)

#### अ. ई-विपणन

प्रस्तावना, ई-विपणनाची- व्याख्या, उपयुक्तता, फायदे मर्यादा, ई-विपणना समोरील आव्हाने, ऑनलाईन आणि ऑफलाईन विपणन, ई-विपणनाची भारतातील सद्यस्थिती, ई-विपणनाच्या भारतातील संधी.

#### ब. डिजिटल मार्केटिंग

डिजिटल मार्केटिंगची- व्याख्या, संकल्पना, व्याप्ती आणि फायदे, डिजिटल मार्केटिंग आणि पारंपारिक मार्केटिंग यातील फरक, डिजिटल मार्केटिंग चैनल, ऑनलाईन पेड जाहिरात.

### प्रकरण 4 : जागतिक विपणनाची ओळख

(10)

प्रस्तावना, जागतिक विपणनाचा अर्थ, व्याख्या, व्याप्ती, उद्दिष्टे, जागतिक विपणनाचे पैलू, जागतिक विपणनाचे फायदे आणि मर्यादा/ आव्हाने, जागतिक विपणनाला चालना देणाऱ्या शक्ती, जागतिक विपणनास प्रतिबंध करणाऱ्या शक्ती.

### संदर्भ :

1. डॉ. श्री. वी. कडवेकर, विपणन तत्वे आणि पद्धती, महाराष्ट्र विद्यापीठ ग्रंथ निर्मिती मंडळ, नागपूर.
2. डॉ. श्री. वी. कडवेकर, विपणन व्यवस्थापन, डायमंड पब्लिकेशन्स, पुणे.
3. डॉ. श्री. वी. कडवेकर, आंतरराष्ट्रीय विपणन, डायमंड पब्लिकेशन्स, पुणे.

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**Board of Studies in Commerce and Management**

S.Y.B.Com	Semester –IV
<b>Course Code: BCOM 407 (P)</b>	<b>Title of the Course: Business Communication -II (Practical)</b>
<b>Credits: 01</b>	<b>Teaching Hours: 15</b>

**Course Outcomes (Cos):**

1. It will understand the basic knowledge of Report Writing and Internal Correspondence.
2. It will learning the Recent Trends in Business Communication
3. It will create ability among the students for Drafting of Business Letters
4. It creates ability among the students about Writing Formal Mails and Blog Writing.

**List of Practicals**

Topic	Mode of Practical
Introduction to Report Writing, Structure and Contents of a Report	Library Assignment
Recent Trends in Business Communication	Library Assignment and Online Material
Types and Drafting of Business Letter	Library Assignment and Online Material
Essential Elements of Mail and Format	Library Assignment and Online Material

Note : Mode of practical can be change with the consultation of teacher

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**Board of Studies in Costing, Accounting, Taxation and Law**

S.Y.B.Com	Semester –IV
<b>Course Code: BCOM 408 P (A)</b>	<b>Title of the Course: Cost and Works Accounting-II (Practical)</b>
<b>Credits: 01</b>	<b>Teaching Hours: 15</b>

**Course Outcomes (Cos):**

1. To gain a thorough knowledge of the documents that are used in stores and how to calculate the issuing material.
2. To enhance knowledge of Elements of classification and codification of materials.

**List of Practicals**

Topic	Mode of Practical
Material Accounting	Library Assignment
Labour cost and Payroll	Library Assignment
Other Aspects of Labour	Library Assignment and Visit to Industry
Direct Cost and Introduction to JIT,CAM and ERP	Library Assignment, Websites Visits.

Note : Mode of practical can be change with the consultation of teacher.

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**Board of Studies in Commerce and Management**

S.Y.B.Com.	Semester –IV
<b>Course Code: BCOM 408 P (B)</b>	<b>Title of the Course: Marketing Management-II (Practical)</b>
<b>Credits: 01</b>	<b>Teaching Hours: 15</b>

**Course Outcomes (Cos):**

1. Students will understand the application of marketing practices used in various Service Industries.
2. It will impart the knowledge and Importance of E-marketing and digital marketing, and the global scenario through the internet about the practical approach and scope of E-Marketing and Digital Marketing.
3. Students will understand the concept of International marketing and scope of International Marketing.

**List of Practicals**

Topic	Mode of Practical
<b>Service Marketing</b>	Visit to any services Industries
<b>Green Marketing</b>	Guest lecture
<b>E -Marketing And Digital Marketing</b>	Web site Visit
<b>Introduction to International Marketing</b>	Classroom Assignment

Note : Mode of practical can be change with the consultation of teacher.