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**D.R. BABASAHEB AMBEDKAR  
MARATHWADA UNIVERSITY,  
AURANGABAD.**



**Curriculum of B.COM.IST YEAR**

**under Choice Based Credit & Grading System**

**SEMESTER FIRST**

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

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

**FACULTY OF COMMERCE**

**Syllabus - Bachelor of Commerce**

**Choice Based Credit System (CBCS) - 2018-2019**

<b>Semester &amp; Credits</b>	<b>Core Course [04]</b>	<b>Ability Enhancement Compulsory Courses [AECC] [02]</b>	<b>Discipline Specific Elective [DSE] [01]</b>
<b>I Credit 28</b>	1. Financial Accounting – I 2. Business Mathematics & Statistics 3. Business & Industrial Economics 4. Computer Application in Business - I	1. English 2. Second Language	Elective Paper [Any One] 1. Entrepreneurship Development-I 2. Office Management
<b>Total Credits =28</b>	<b>No. of Credits : 16</b>	<b>No. of Credits : 08</b>	<b>No. of Credits : 04</b>



**FIRST SEMSTER**

Paper Number	Subject/ Title of the Paper	Course	Weekly		Credits		IA	UA	Total Marks	Duration of Theory Exam
			Th	Pr	Th	Pr				
I	Financial Accounting – I	Core Course	4	-	4	-	20	80	100	3 Hrs
II	Business Mathematics & Statistics	Core Course	4	-	4	-	20	80	100	3 Hrs
III	Business & Industrial Economics	Core Course	4	-	4	-	20	80	100	3 Hrs
IV	Computer Application in Business – I	Core Course	2	2	2	2	50	50	100	3 Hrs
V	English	Ability Enhancement	4	-	4	-	20	80	100	3 Hrs
VI	Second Language	Compulsory Courses	4	-	4	-	20	80	100	3 Hrs
VII	1. Entrepreneurship Development – I 2. Office Management	Discipline Specific Elective [Any One]	4	-	4	-	20	80	100	3 Hrs
	<b>Total</b>		<b>26</b>	<b>2</b>	<b>26 + 2 = 28</b>		<b>170</b>	<b>530</b>	<b>700</b>	<b>--</b>

**CBCS Pattern Syllabus w.e.f. June 2018 Onwards**  
**Faculty of Commerce**  
**B.Com. First Year (First Semester)**  
**Financial Accounting-I**

**Theory-80**  
**Practical/Sessional -20**

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**Objectives:** The course aims at acquainting the students with the emerging issues in business, Trade and commerce regarding recording, maintaining and presenting the accounting and financial facts.

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**Unit I: Book-Keeping and Accountancy: - (Theory)**  
 Meaning, Definitions, Concepts, Objectives, Need, Scope, Classification, and Rules of Accounts, Accounting Cycle, Journal, Ledger, Balancing of Account.

**Unit II: Depreciation: - (Numerical)**  
 Annuity and Sinking fund Method

**Unit III: Final Account of Sole Trader: - (Numerical)**  
 Meaning and Importance, Preparation of Manufacturing Account, Trading Account, Profit and Loss Account and balance sheet, Adjustment.

**Unit IV: Hire purchase System & Installment Method:- (Theory on Hire Purchase & Numerical on Installment Method)**  
 Meaning, Calculations of Interest, Accounting for hire purchase transactions by Asset purchase method based on full cash price, Journal Entries, Ledger Accounts and Discloser in Balance sheet for hire and vendor.

**Unit V: Royalty Accounts: - (Numerical)**  
 Royalty, Minimum Rent, Short Workings, Recoupment of Short Working, Lapse of Short Working. Journal Entries and Ledger Accounts in the Books of Landlord and Lessee.

**Suggested Readings:**

1. Advanced Accounting- M.C.Shukla. & S.P. Grewal (S. Chand & Co. Ltd.New Delhi.)
2. Advanced Accounting- S.M.Shukla. ( Sahityabhavan, Agra.)
3. Accountancy- Mahurkar & Deshpande.
4. New Approach to Accountancy-H.R. Kotalwar.
5. Financial Accounting –S.N. Maheshwari & S. K. Maheshwari (Vikas Publication House Pvt.Ltd.)

**Journals:**

- 1- The Chartered Accountant- Journals of the Institute of Chartered Accountant of India.
- 2-The Accounting World- ICAI Hyderabad.

## CBCS Pattern Syllabus w.e.f. June 2018 Onwards

## Faculty of Commerce

## B.Com. F.Y. (First Semester)

## Business Mathematics and Statistics-I

Theory-80

Practical/ Sessional -20

**Objectives:** The Objective of this paper is to impart knowledge to students in order to improve their Logical Reasoning, Ability and Interpretation, Application of various statistical and Mathematical Tools and Techniques in making logical and scientific decisions in Business Operations.

**Unit I: Introduction to Statistics: - (Theory)**  
Meaning, Definition, Importance and Limitations of Statistics, Primary and Secondary Data, Methods of collecting primary data, sources of secondary data. Difference between Primary and Secondary data. Ways of collection of data:  
a) Complete enumeration b) Sample Method, seriation and Tabulation of statistical data.

**Unit II: Measures of Central Tendency: - (Numerical)**  
Introduction, definition, types of averages Mean, Median, and Mode: Computation of above Measures in Discrete series, continuous series, and cumulative Frequency. Distribution. (Less than and More than). Merits and Demerits of Mean, Median and Mode.

**Unit III: Measures of Dispersion & Skewness: - (Numerical)**  
Introduction, Definition, Objectives of Measuring Dispersion. Mean Deviation and its coefficient: Standard deviation, its coefficient with its Co- variance.  
**Skewness** :-Introduction, Definition, Objectives of Skewness, Measures of Skewness: Karl Pearson's Co-efficient of skewness.

**Unit IV: Determinants: - (Numerical)**  
Definition, Cramer's Rule Determinant of second order, Determinant of Third Order. Properties of Determinants. Computation of Area of Triangle with the help of determinant. SARRU'S Rule for evaluating the determinant.

**Unit V: Matrices: - (Numerical)**  
Meaning, Definition and types of Matrices. Operations of Matrices: Addition and subtraction; properties of addition and subtractions.

**Suggested Readings:**

- 1) Statistics: S.P. Gupta (Sultan Chand & Sons New Delhi)
- 2) Fundamental of Statistics: D. N. Elhance (Kitab Mahal Allahbad)
- 3) Practical Problems in Statistics: Y.R. Mahajan
- 4) Statistics: Sancheti and Kapoor
- 5) Elementary Statistical Methods: Dr. S.P. Gupta, Sultan Chand & Sons.
- 6) Fundamentals of Statistics: D.N. Elhance, Kitab Mahal.
- 7) Statistics (Theory, Methods & Application): Dr. D.C. Sancheti, V.K. Kapoor, Sultan Chand & sons

**CBCS Pattern Syllabus w.e.f. June 2018 Onwards**  
**Faculty of Commerce**  
**B.Com. F.Y. (First Semester)**  
**Business and Industrial Economics**

**Theory-80**  
**Practical/ Sessional -20**

**Objectives:** This course is meant to acquaint the students with the principles of Business economics as are applicable in business.

**Unit I: Introduction to Business Economics:-**  
 Meaning, Definition, Nature, Characteristics, Significance and Scope of Business Economics, Objectives of Business Firm.

**Unit II: Theory of Consumer Behaviour:-**  
 The indifference curve approach, meaning, definition, assumptions and properties of indifference curve, consumers equilibrium.

**Unit III: Elasticity of Demand:-**  
 Concept, measurement and determinants of elasticity of demand, Price elasticity, income elasticity and cross elasticity, Average Revenue, marginal Revenue, importance of Elasticity of demand, Demand forecasting Methods.

**Unit IV: Market Structures:-**  
 Market Structures and Business decisions, objectives of a business firm, Perfect Competition: Meaning, concept and features, Monopoly Meaning, concept and features. Securities Exchange Board of India (SEBI), Foreign Exchange Management Act (FEMA)

**Unit V: Factor Pricing:-**  
 Marginal productivity theory and demand for factors, nature of supply of factor inputs, determination of wage rate under perfect competition and monopoly, interest concept, theories of interest.

**Suggested Readings:**

1. Ahuja H.L. Business Economics : (S.Chand and Co. New Delhi.)
2. Koustsoyianni : A Modern Micro Economics : (Macmillan New Delhi)
- 3.D.M.Mithani, G. K.Murthy : Fundamentals of Business Economics, (Himalaya Publishing House Mumbai)
4. R. Kaweri and Others: Managerial Economics. (S.chand and Co.New Delhi.)
5. G.N. Zambre : Business Economics : (Primplapure Publishers Nagpur.)
6. Nellis and Parker : The Essence of Business Economics, (Prentice Hall, New Delhi.)
7. Stigler G. The Theory of Price. (Prentice Hall New Delhi.)
8. V.G. Mankar : Business Economics,( Himalaya Publishing House, Mumbai.)

## CBCS Pattern Syllabus w.e.f. June 2018 Onwards

## Faculty of Commerce

## B.Com. F.Y. (First Semester)

## Computer Application in Business-I

Theory - 50

Practical/ Sessional - 50

**Objectives:** To provide computer skills and knowledge for commerce students and to enhance the Students understand of usefulness of information technology tools for business operations.

**Unit I: Computer Codes and Languages:**  
Source Code, Machine/Binary Code, Mnemonic Opcode, Byte/Object Code, BCD, EBCDIC, ASCII, Language Translator-Interpreter & Compiler, High Level, Low Level, Assembly language, Different Number Systems, Binary, Octal, Hexadecimal, Decimal, Conversion from one base to another base.

**Unit II: Word Processing:-**  
Introduction to word Processing, Word processing concepts, Use of Templates, Working with word document: Editing text, Find and replace text, Formatting, spell check, Autocorrect, Auto text; Bullets and numbering, Tabs, Paragraph Formatting, Indent, Page Formatting, Header and footer, Tables: Inserting, filling and formatting a table; Inserting Pictures and Video; Mail Merge: including linking with Database; Printing documents Creating Business Documents using the above facilities.

**Unit III: Preparing Presentations:-**  
Basics of presentations: Slides, Fonts, Drawing, Editing; Inserting: Tables, Images, texts, Symbols, Media; Design; Transition; Animation; and Slideshow. Creating Business Presentations using above facilities.

**Unit IV: Spreadsheet and its Business Applications:**  
Spreadsheet concepts, Managing worksheets; Formatting, Entering data, Editing, and Printing a worksheet; Handling operators in formula, Project involving multiple spreadsheets, Organizing Charts and graphs Generally used Spreadsheet functions: Mathematical, Statistical, Financial, Logical, Date and Time, Lookup and reference, Database, and Text functions.

**Unit V: Creating Business Spreadsheet:**  
Creating spreadsheet in the area of: Loan and Lease statement; Ratio Analysis; Payroll statements; Capital Budgeting; Depreciation Accounting; Graphical representation of data; Frequency distribution and its statistical parameters; Correlation and Regression.

**Note:** The General Purpose Software referred in this course will be notified by the University Departments every three years. If the specific features, referred in the detailed course above, is not available in that software, to that extent it will be deemed to have been modified.

**Suggested Readings:**

1. Chetan Srivastav " Information Technology".
2. Fundamentals of C, Dr. Prasad Madan, Dr. Gajanan Chaudhri, Chinmay Publication, Aurangabad.
3. O' Brien J. "Management Information System", Tata McGraw Hills, New Delhi.
3. P.K.Taxali, "PC Software made simple", Tata McGraw Hills, New Delhi.
4. V.Rajaraman, "Fundamentals of Computer", Prentice Hall of India, New Delhi.
5. Sanders D.H. "Computers Today", Tata McGraw Hill.



**CBCS Pattern Syllabus w.e.f. June 2018 Onwards**  
**Faculty of Commerce**  
**B.Com. F.Y. (First Semester)**  
**(Elective Paper)**  
**Entrepreneurship Development - I**

**Theory-80**  
**Practical/Sessional -20**

<b>Unit I:</b>	<b>Entrepreneur:</b> Concept of Entrepreneur Definition, Characteristics, Functions, Entrepreneurs and Intrapreneur. Role of an Entrepreneur in Economic Development.
<b>Unit II:</b>	<b>Entrepreneurship:</b> Concept, Meaning, Definition, Characteristics, Importance of Entrepreneurship, Challenges, Issues & Barriers of Entrepreneurship.
<b>Unit III:</b>	<b>The Dynamic New Trends of Entrepreneurship:</b> Startup Accelerators, Student Sandbox and Business Labs, Crowd Funding, Venture Capital, Co-Working Spaces, Boot Camps, Online Entrepreneurship Degree.
<b>Unit IV:</b>	<b>Evolution of Entrepreneurship in 21<sup>st</sup> Century:</b> Essential of 21 <sup>st</sup> Century Entrepreneurship, Importance of Entrepreneurship in 21 <sup>st</sup> Century. Start-up Schemes, Start-up India, Stand up India, Pradhan Mantri Kaushal Vikas Yojana, Skill India.
<b>Unit V</b>	<b>Project Identification:</b> Meaning, Definition, Classification, Project Life, Project Formulation & Feasibility, Information Centers in India.

**Suggested Readings:**

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

**CBCS Pattern Syllabus w.e.f. June 2018 Onwards**  
**Faculty of Commerce**  
**B.Com. F.Y. (First Semester)**  
**(Elective Paper)**  
**Office Management**

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**Theory-80**

**Practical/Sessional -20**

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**Objective:** The purpose of this course is to familiarize the students with the activities in a modern office. Smooth functioning of any organization depends upon the way various activities are organized, facilities provided to the staff working in the office, the working environment and the tools and equipment used in office.

**Unit I: Office and Office Management:-**

Meaning of office- Primary and Administrative Management Functions, Importance of Office, Duties of the Office Manager, Qualities and Essential Qualifications.

**Filing and Indexing:** Meaning and Importance, essentials of good filing, centralized vs. decentralized filing, system of classification, methods of filing and filing equipment, weeding of old records, meaning and need for indexing, various types of indexing.

**Unit II: Mail and Mailing Procedures:-**

Meaning and Importance of mail, Centralization of mail handling work, its advantages. Mailing through post, couriers, email, appending files with email. Inward and outward mail- receiving, sorting, opening, recording, making distributing folding of letters sent, dispatching, courier services, central receipt and dispatch.

**Forms and Stationery:** Office Forms- introduction, meaning, importance of forms, advantages of using forms, disadvantages of using forms, type of forms, factors affecting forms design, principles of form design, form control. Stationery- introduction, types of stationery used in offices, importance of managing stationery, selection of stationery, essential requirements for a good system of dealing with stationery, purchasing principles, purchase procedure, standardization of stationery.

**Unit III: Modern Office Equipment:-**

Introduction, Meaning and Importance of Office Automation, Objectives of Office Mechanization, advantages & disadvantages, factors determining office mechanization. Kinds of office machines.

**Budget:** Budget- Annual, Revised and Estimated. Recurring and non- recurring heads of expenditure, **Audit:** Audit process- Vouching, Verification and Valuation (in brief). Consumables/ Stock register and Asset register. Procedure for disposal of records and assets.

**Unit IV:**      **Banking facilities:** Types of accounts. Passbook and Cheque book. Other forms used in Banks. ATM and money transfer. NEFT/RTGS, Net Banking, BHIM Apps.  
**Abbreviations/Terms used in Offices:** Explanation of abbreviations/terms used in offices in day-today work.

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**Suggested Reading:**

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1. Office Management: R. S. N. Pillai & Bhagvati, S. Chand Publication
2. Office Organisation & Management: M. E. Tukaram Rao
3. Bhatia, R.C. Principles of office Management, Lotus press, New Delhi.
4. Terry, George R: office Management and Control.

