

**PUNYASHLOK AHILYADEVJI HOLKAR SOLAPUR UNIVERSITY,  
SOLAPUR**

NAAC Accredited-2015

'B' Grade (CGPA 2.62)

**Name of the Faculty:**

**Commerce & Management**

**CHOICE BASED CREDIT SYSTEM**

**Syllabus of:**

Business Economics

(DSC- 3 & 4 C), Credits: 4+4

**Name of the Course: B.Com. II (Sem-III & IV)**

**(Syllabus to be implemented w.e.f. June 2020-21)**

**PUNYASHLOK AHILYADEVI HOKAR SOLAPUR UNIVERSITY, SOLAPUR**

Faculty of Commerce and Management

CBCS Pattern Syllabus

**B.Com – II**

**Business Economics – II**

**(DSC- 3 & 4 C), Credits: 4+4**

With effect from June – 2020

**Preamble:**

In the modern days almost all the countries are trying to develop themselves rapidly within a short period. The overall economic development of the nation is basically depend upon the expansion of production and productivity in all the fields of productions, such as agriculture, industry, road trade communication, education, international trade etc. so the study of the different concepts related to be business economics is essential for the students of commerce.

The concepts and theories of Business Economics enhance the knowledge of the students about enterprises, production and create entrepreneurial nature among the students.

**Course Objectives:**

The objectives of the course are...

- 1) Macro Economic / Aggregative Economic analysis have a great importance in the days of New Economic reforms, so it is very important to understand Macro Economic policies to the student because it is functional relationship between the large aggregates.
- 2) To explain the basic concepts and theories of Macro Economics to the student.
- 3) To inform the Macro Economic policies and create awareness about changes in various Macro Economics theories to the students.

**Course Outcomes:-**

Students will be able to explain...

- 1) To understand Macro Economic components & concept.
- 2) The concept of National income and application of computing National income.
- 3) Changing value of money and its impacts on developing Economy.

**SEMESTER – III Marks – 50**

Unit	Name of the Topic and Details	Lectures
I	<b>Macro Economics</b> 1.1 Meaning and Concept of Macro Economics 1.2 Nature and scope of Macro Economics 1.3 Significance of Macro Economic 1.4 Limitation of Macro Economics	15
II	<b>National Income</b> 2.1 Meaning and concepts – GDP, GNP, NNP, Personal income, disposable income, per capita income, national income at current and constant prices. 2.2 Methods of computing national income: Production, Income & Expenditure Method	15

	2.3 Difficulties in computing National Income 2.4 Importance of National Income data	
III	<b>Value of money</b> 3.1 Concepts of value of money – Fisher’s Transaction approach, Keynesian cash balance approach. 3.2 Inflation and Deflation – Causes, effects and control. 3.3 Index Number – Meaning and construction of simple and weighted index number. 3.4 Importance of index number.	15
IV	<b>Output and Employment</b> 4.1 Say’s Law of Market 4.2 Keynesian Employment Theory 4.3 Consumption function – Average and Marginal Propensity to consume 4.4 Factors influencing consumption function.	15

#### SEMESTER IV Marks-50

##### Course Objectives:

The objectives of the course are...

- 1) To understand Macro Economic policies to the student because it is functional relationship between the large aggregates.
- 2) To explain the basic concepts and theories of Macro Economics to the student.
- 3) To inform the Macro Economic policies and create awareness about changes in various Macro Economics theories to the students.

##### Course Outcomes:

Students will be able to explain...

- 1) The business cycle phenomenon in the economy and they will be able to take practical decision at their business level in future.
- 2) Understand public finance system and analysis its impact on economy and citizen of the country.
- 3) The trade in business practices & determination of rate of exchange.

Unit	Name of the Topic and Details	Lectures
I	<b>Business Cycle</b> 1.1 Meaning and Concept of Business Cycle 1.2 Phases of Business Cycle 1.3 Hawtreys Theory of business cycle 1.4 Schumpeter Theory of business cycle	10
II	<b>Public Finance</b> 2.1 Meaning, nature and scope of Public Finance 2.2 Direct and indirect taxes – Meaning, merits and demerits, GST – Outline and Consequence 2.3 Public expenditure – Causes of growth in public expenditure,	20

	effects of public expenditure. 2.4 Public debt – Kinds of public debt, causes and effects of public debt. 2.5 Budget – concept and types of Budget.	
III	<b>International Trade</b> 3.1 Meaning of internal and international trade. 3.2 Advantages and disadvantages of international trade. 3.3 Terms of Trade – Meaning and types 3.4 Balance of Payments – Disequilibrium – Causes and remedies.	15
IV	<b>Foreign Exchange</b> 4.1 Meaning and Concepts of Exchange rate 4.2 Merits and Demerits of Exchange Rates- fixed, floating and spot. 4.3 Purchasing Power Parity Theory	15

**Equivalence:**

S. N.	Name of the Old Paper	Name of the New Paper1
1	Business Economics – II	Business Economics (DSC- 3 & 4 C)

**Reference Books:**

1. Monetary Theory – Vaisha M. C.
2. Principles of Economics – Agrawal H. S.
3. Advanced Economic Theory – Jhingan M. L.
4. Macro Economics – Benkam
5. Theory of International Trade – Haberler
6. Economics of J. M. Keynes – Dudley Dillard
7. Economics, 114 Ed by P. A. Samuelson and William D. Nordhan (Mc Graw Hill International)
8. An Introduction of positive Economics – R. G. Lipsey and K. A. Criyatal (8<sup>th</sup> Ed.) ELBS, Oxford University Press.
9. Monetary theory K. K. Dewett
10. Modern Economics Theory – D. M. Mithani
11. Samagralaxi Arthashastra – Dr. Bhalerao
12. Samagralaxi Arthashastra – Desai, Joshi

**Dr Santosh N Kadam**  
Chairman  
BOS, Business Economics

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**Name of the Faculty: Commerce & Management  
CHOICE BASED CREDIT SYSTEM**

**Syllabus:**

**BUSINESS STATISTICS**

**(DSC- 3 & 4 E), Credits- 4+4**

**Name of the Course: B.Com. II (Sem-III & IV)**

**(Syllabus to be implemented w.e.f. June 2020-21)**

**PUNYASHLOK AHILYADEVI HOLKAR SOLAPUR UNIVERSITY, SOLAPUR**

**CBCS Pattern Syllabus  
B.Com – II (Sem. – III and IV)  
BUSINESS STATISTICS  
(DSC- 3 & 4 E), Credits- 4+4**

**With effect from June – 2020**

1) **Preamble :** To familiarize the students with basic concepts of the Business Statistics and a hands on practice of the various statistical tools and techniques are the main intentions of this paper. It will enable them to improve their logical reasoning ability and interpretation of various business results. The course aims at acquainting the students with the emerging issues in business, trade and commerce regarding analyzing business facts.

**Semester III**

**Objectives:-**

1. To expose students to basic Statistical concepts.
2. To inculcate an analytical approach to the subject matter.
3. To stimulate the students interest by showing the relevance and use of statistical knowledge.
4. To study and critically analyze statistical reasoning to problems of business.
5. To boost quantitative thinking and develop numerical abilities.
6. To enlighten the student abilities to apply the statistical concepts to real life problems in Commerce, Economics, Management and Social sciences.
7. To improve their logical reasoning ability and interpretation of various statistical results.
8. To prepare a base of various courses like C.A.,C.W.A..M.B.A., etc.

**Course Outcomes:-**

After completion of this course students will be able to

- 1) Understand basic Statistical components in Business.
- 2) Understand the role of Statistics in taking various commercial decisions
- 3) to make his mind set for taking up entrepreneurship as career.

**Semester – III Marks – 50**

<b>Unit</b>	<b>Name of the Topic and Details</b>	<b>Lectures</b>
1	<b>Introduction to Statistics :</b> Introduction: Meaning of Statistics. Applications of Statistics in various fields of business. Definition of data. Types of data-Primary and Secondary data, Qualitative and Quantitative data. Definition of Population and Sample. Methods of data collection- Census method and Sampling Method. Advantages of Sampling Method over Census Method. Concepts of Simple Random Sampling (Without replacement and With Replacement) and Stratified Random Sampling. Presentation of data in frequency distribution form- Discrete and Continuous frequency distributions. Relative and Cumulative frequency distributions. Graphical and Diagrammatic Representation: Construction of Histogram, Ogive Curves, Pie Chart, Bar diagram.	15

2	<p><b>Measures of Central Tendency :</b>  Meaning of Central Tendency and measure of central tendency.  Various measures of central tendency- Arithmetic mean, Geometric mean, Harmonic Mean, Median, Mode, Quartiles. Empirical relation between Mean, Median and Mode. Numerical problems based on various forms of data.</p>	15
3	<p><b>Measures of Dispersion:</b>  Meaning of dispersion(or variability) and measure of dispersion.  Types- Absolute and Relative measures of dispersion. Various measures of dispersion - Range and coefficient of range, Quartile Deviation and coefficient of quartile deviation, Mean Deviation about median and coefficient of mean deviation about median, Standard Deviation and Coefficient of variation, variance. Numerical problems based on various forms of data.</p>	15
4	<p><b>Correlation and Regression:</b>  Meaning of bivariate data and examples. Definition of covariance. Meaning of correlation. Types of Correlation- Positive, Negative, No correlation. Methods of studying correlation- (i) Scatter diagram method, (ii) Karl Pearson's coefficient of correlation <math>r</math> (for ungrouped data only).  Interpretation when <math>r = +1</math>, <math>r = -1</math> and <math>r = 0</math>. (iii) Spearman's Rank correlation coefficient <math>R</math>. Numerical problems on computations of <math>r</math> and <math>R</math>.  Meaning of Regression. Lines of regression of Y on X and of X on Y. Equations due to Least Squares method for finding lines of regression of Y on X and of X on Y . Regression coefficients and their relations with Karl Pearson's coefficient of correlation <math>r</math>. Numerical problems on regression coefficients and fitting of lines of regression.</p>	15

### Semester – IV Marks 50

**Objectives:-**

- 1) To impart knowledge of basic statistical concepts used in business.
- 2) To improve their logical reasoning ability and interpretation of various statistical results.
- 3) To study and critically analyze statistical reasoning to problems of business.

**Course Outcomes:-**

After completion of the course students will be able to

- 1) understand the role of probability for taking various decisions in business
- 2) compare the current trends in business with that in the past
- 3) measure changes in the value of money at different places and times
- 4) check the quality of the business process .

Unit	Name of the Topic and Details	Lectures
1	<p><b>Probability and Probability Distributions:</b></p> <p><b>Probability:</b>  Definitions and examples -Experiment, Sample space, Event, Mutually exclusive events, Equally likely events, Exhaustive events, Sure event, Null event, Complementary event and independent events.  Mathematical definition of probability, Definition of Conditional Probability. Statements of Addition and Multiplication laws of probability. Problems on Probabilities, Conditional probabilities, Probabilities using Addition and Multiplication laws of probabilities (without use of permutations and combinations).</p> <p><b>Probability Distributions:</b>  Definitions- Random Variable, Discrete and Continuous random variables, Probability mass function(p.m.f.), Probability density function (p.d.f.).  Binomial Distribution:- Probability mass function (p.m.f.) of binomial distribution with parameters <math>n</math> and <math>p</math>. Mean, Variance and S.D. of binomial distribution (without proof). Examples of real life situations where binomial distribution is applicable. Numerical problems on binomial distribution.  Poisson Distribution:- Probability mass function (p.m.f.) of Poisson distribution with parameter <math>\lambda</math>. Mean, Variance and S.D. of Poisson distribution (without proof). Examples of real life situations where Poisson distribution is applicable. Numerical problems on Poisson distribution. □</p>	20
2	<p><b>Index Numbers:</b>  Definition of Index number. Uses (Utilities) of Index numbers. Types of Index numbers- Price, Quantity and Value index numbers.  Meaning of current time and base time.  Methods of construction of index numbers for price, quantity and value - Simple aggregate method, Average of price or quantity relatives methods using arithmetic mean and geometric mean.  Weighted aggregate method, Weighted average of price or quantity relatives methods.  Laspeyre's, Paasche's and Fisher's price and quantity index numbers.  Numerical problems based on the above methods.</p>	15
3	<p><b>Time Series:</b>  Definition of Time Series. Components of Time Series. Methods for measuring secular trends: i) Methods of Moving Averages ii) Method of Least Squares (only for straight line). iii) Method of Progressive Averages. Determination of Seasonal Variation by Simple Average Method. Numerical problems.</p>	13



4	<p><b>Statistical Process Control (SPC):</b>  Meaning of quality. Meaning of SPC. Chance and Assignable causes of variations. Meaning of Process control and Product control.  Procedure of construction of Shewhart's control chart. Types of Shewhart's control charts- i) Control charts for Mean and Range. ii) Control chart for number of defectives ( d-chart or np-chart) for a fixed sample size. iii) Control chart for number of defects per unit (c-chart).  Numerical problems on the construction of the above charts.</p>	12
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**Equivalence:**

S. N.	Name of the Old Paper	Name of the New Paper
1	Sem-III: Business Statistics	Sem-III: Business Statistics (DSC- 3 E)
2	Sem-IV: Business Statistics	Sem-IV: Business Statistics (DSC- 4 E)

**Reference Books:**

1. Fundamentals of Mathematical Statistics- S. C. Gupta and V.K. Kapoor
2. Fundamentals of Applied Statistics- S. C. Gupta and V.K. Kapoor
3. Business Statistics - Bharat Jhunjhunwala
4. Introduction To Statistical Process Control- Douglas C. Montgomery
5. Statistical Methods- S. P. Gupta,
6. Essential Statistics- A. B. Rao
7. Business Statistics- J.K.Sharma
8. Business Statistics :An Applied Orientation- P.K. Viswanathan

**Dr. P.M. Dargopatil**  
**Chairman**  
Sub-committee  
CBCS Pattern Syllabus  
B.Com – II (Sem. – III and IV)  
Business Statistics

**Punyasholk Ahilyadevi Holkar Solapur University, Solapur**

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**Name of the Faculty- COMMERCE & MANAGEMENT**

**Syllabus of – CORPORATE ACCOUNTING**

**Name of the Course-B.COM –II**

**SEM III AND SEM IV**

**With effect from June-2020**

#### PROGRAMME SPECIFIC OBJECTIVES-

1. To provide knowledge and understanding of the concepts, principles and practices in Corporate Accounting and Indian Accounting Standards.
2. The objective of this subject is to enable the students to have a comprehensive awareness about the provisions of the Company's Act 2013 and Corporate Accounts.
3. To help the students to acquire the conceptual knowledge of the corporate accounting and to learn the techniques of preparing the financial statements.
4. The objective is to enable the students to develop awareness about Corporate Accounting in conformity with the Provision of Companies' Act and latest amendments thereto with adoption of Accounting Standards.

#### COURSE OUTCOME –

1. Students understands Corporate Accounting in conformity with the provisions of Companies Act and Understand the concept of Accounting Standards. Grasp the objectives, benefits and limitations of Accounting Standards
2. At the end of the lesson the student should: – Understand the meaning of share capital, types of shares, a company's capital structure and its disclosure in the balance sheet. – Learn the accounting procedure of issuing of shares and forfeiture and reissue of shares
3. After studying this lesson one should be able to: – understand the share capital structure in the balance sheet of a company. Understand the meaning and significance of framework of preparation and presentation of Financial Statement.
4. Understand the meaning of cash flow statement and funds flow statement – Distinguish between funds flow statement and cash flow statement – Understand the concept of funds in cash flow analysis , Describe the operating activities, investing activities and financing activities – Identify the transactions effecting inflow and outflow of cash
5. This paper can provide conceptual clarity about the techniques to prepare financial statements of companies along with accounting treatment of various situations viz. Shares, profit Prior after, and liquidation of companies.

#### CORPORATE ACCOUNTING SEMESTER-III

NAME OF THE UNIT	PARTICULARS	LECTURES
Unit –I- Accounting standards	Following Accounting standards relevant to the Financial Statements of Limited Companies With their <input type="checkbox"/> Objective <input type="checkbox"/> Scope <input type="checkbox"/> Definitions <input type="checkbox"/> Accounting policies <input type="checkbox"/> Disclosure <b>AS-03 Cash Flow Statements</b> <b>AS-05 Prior Period Items &amp; Changes in Accounting Policies</b> <b>AS-06 Depreciation Accounting</b> <b>AS-10 Accounting for Fixed Assets</b> <b>AS-14 Accounting for Amalgamation</b> <b>AS-21 Accounting for Consolidated Financial Statements</b>	10

<p>Unit-II Issue, Forfeiture and Re-issue of Equity Shares</p>	<ul style="list-style-type: none"> <li>☑ Meaning of shares</li> <li>☑ Meaning of Share Capital</li> <li>☑ Kinds of Share Capital</li> <li>☑ Types/classes of preference shares</li> <li>☑ Disclosure of share capital</li> <li>☑ Meaning and procedure of Issue, Forfeiture and Re-issue of Equity Shares, Application Money, Allotment Money, Call Money, Pro-rata allotment of shares, Practical problems on Accounting Entries of Issue, Forfeiture and Re-issue of Equity Shares</li> <li>☑ Terms of Issue of Share</li>   <li>A. Issue of shares at par</li> <li>B. Issue of shares at premium -Accounting treatment of the issue of shares at premium</li> <li>C. Issue of shares at discount</li> <li>☑ Subscription ,Calls-in-Advance and Interest on Calls-in-Advance , Calls-in-Arrear and Interest on Calls-in-Arrear , Forfeiture of shares Procedure for Forfeiture of Shares Accounting Treatment of Reissue of forfeited shares</li> <li>☑ Practical Accounting Problems.-Short and Long problems</li> </ul>	<p>15</p>
<p>Unit –III COMPANY FINAL ACCOUNTS as per Schedule III of the Companies Act, 2013</p>	<ul style="list-style-type: none"> <li>☑ Preparation and presentation of financial statements i.e. COMPANY FINAL ACCOUNTS as per Schedule III of the Companies Act, 2013</li> <li>☑ Statutory Provisions regarding preparation of Company Final Accounts</li> <li>☑ General Instructions for the preparation of Balance Sheet and Profit and Loss statement , Presentation of Balance Sheet Part-I – form of balance sheet</li> <li>☑ Disclosure Requirement: Schedules Forming Part of Financial Statements/Annual Report</li> <li>☑ Part II-form of statement of profit and loss General Instructions for preparation of Statement of Profit and Loss-</li> <li>☑ Practical Accounting Problems.</li> </ul>	<p>20</p>
<p>UNIT-IV PROFIT PRIOR TO INCORPORATION</p>	<p>PROFIT PRIOR TO INCORPORATION</p> <ul style="list-style-type: none"> <li>❖ Meaning –</li> <li>❖ calculation of Various Ratios- sales ratio – time ratio – weighted ratio –</li> <li>❖ treatment of capital and revenue expenditure</li> <li>❖ Ascertainment of pre-incorporation and post-incorporation profits by preparing Profit and Loss Account .</li> <li>❖ Practical Accounting Problems</li> </ul>	<p>15</p>

CORPORATE ACCOUNTING SEMESTER –IV

<p>UNIT-V Funds Flow Statement</p>	<ul style="list-style-type: none"> <li><input type="checkbox"/> Objective</li> <li><input type="checkbox"/> Introduction</li> <li><input type="checkbox"/> Meaning of Funds</li> <li><input type="checkbox"/> Meaning of Flow of Funds</li> <li><input type="checkbox"/> Funds Flow Statement</li> <li><input type="checkbox"/> Calculation of changes in working capital and funds from operation</li> <li><input type="checkbox"/> Uses of Funds Flow Statement</li> <li><input type="checkbox"/> Limitations of Funds Flow Statement</li> <li><input type="checkbox"/> Practical short and long Accounting Problems</li> </ul>	<p>20</p>
<p>UNIT-VI <b>Cash Flow Statement As per AS-3,</b></p>	<ul style="list-style-type: none"> <li><input type="checkbox"/> Cash Flow Statement As per AS-3,</li> <li><input type="checkbox"/> Objective</li> <li><input type="checkbox"/> Meaning</li> <li><input type="checkbox"/> Introduction</li> <li><input type="checkbox"/> Important definitions as per Accounting Standard-3 (revised)</li> <li><input type="checkbox"/> Classification of Business Activities as per AS-3, showing the inflow and Outflow of Cash</li> <li><input type="checkbox"/> Uses and Importance of Cash Flow Statements</li> <li><input type="checkbox"/> Limitations of Cash flow Statements</li> <li><input type="checkbox"/> Procedure For Preparing A Cash Flow Statement- <b>Indirect Method</b></li> <li><input type="checkbox"/> Distinction Between Fund Flow Statement And Cash Flow Statement</li> <li><input type="checkbox"/> Practical short and long Accounting Problems</li> </ul>	<p>20</p>
<p>UNIT-VII VALUATION OF SHARES</p>	<ul style="list-style-type: none"> <li>❖ Meaning –</li> <li>❖ Need for Valuation –</li> <li>❖ Factors Affecting Valuation of shares –</li> <li>❖ Methods of Valuation: Intrinsic Value Method, Yield Method/ Earning Capacity Method and Fair Value of shares.</li> <li>❖ Practical Accounting Problems.</li> </ul>	<p>10</p>
<p>UNIT-VIII LIQUIDATION OF COMPANIES</p>	<ul style="list-style-type: none"> <li>❖ Meaning–Types of Liquidation –</li> <li>❖ Order of Payment –</li> <li>❖ Calculation of Liquidator’s Remuneration –</li> <li>❖ Preparation of Liquidators Final Statement of Account.</li> <li>☑ Practical Accounting Problems.</li> </ul>	<p>10</p>

### Equivalence

Sr. No.	Pre – Revised	Revised
01	Corporate Accounting	Corporate Accounting

### Reference Books:

1. Financial Accounting – A Management Perspective R. Narayanaswamy 4th 2017 PHI Learning Private Limited
2. Financial Accounting for Management Ambrish Gupta Pearson 2016

Advanced Accounts M.C. Shukla, T.S. Grewal & S.C. Gupta 2017 S. Chand & Company Ltd

3. Company Accounts Dr. S N Maheshwari S. Chand & Company Ltd & Dr. Suneet K Maheshwari 2017

4. Advanced Accountancy Corporate Accounting Vol-II S.P. Jain & K. L. Narang 21st 2017 Kalyani Publishers

5. Advanced Accountancy . N. Maheshwari & . K. Maheshwari Vikas Publishing House (Pvt.) Ltd

6. Fundamentals of Corporate Accounting J. R. Monga 2 Vol 2018 Mayo Paperbacks

7. Corporate Accounting Goel, Maheshwari Gupta International Publishers

8. Cost & Management Accounting Ravi M. Kishore 6th Taxmann

9. Advanced Management Accounting Rajesh Makkar 2 Vol

10. Students' Guide to Accounting Standards D S Rawat 32<sup>nd</sup> Taxmann

11. Advanced Accountancy by M.C. Shukla, T.S. Grewal & S.C. Gupta

12. Corporate Accounting, Dr S N Maheshwari, CA Sharad K Maheshwari & Dr Suneel K Maheshwari Vikas Publishing

(Note: Students are advised to refer to the latest edition of the publication.)

**Punyashlok Ahilyadevi Holkar Solapur University, Solapur**

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'B' Grade (CGPA 2.62)

**Name of the Faculty: Commerce & Management**

**CHOICE BASED CREDIT SYSTEM**

**Syllabus: Fundamentals of Entrepreneurship**

**Name of the Course: B.Com. II (Sem.– III & IV)**

**(Syllabus to be implemented from w.e.f. June 2020)**

**PUNYASHLOK AHILYADEVI HOLKAR SOLAPUR UNIVERSITY, SOLAPUR**

**B.Com.-II (Semester III & IV) Syllabus**

**Fundamentals of Entrepreneurship**

**(w. e. f. June 2020)**

**1) Preamble :** To familiarize the students with basic concepts of the entrepreneurship and motivate them to become entrepreneur is main intentions of this paper. It will enable them to understand various concepts relating to business and entrepreneurship. The course aims at equip the students with the emerging issues in business, trade and commerce regarding analyzing business facts. To impart theoretical knowledge with practical exposure of Entrepreneurship.

**2) Objectives of the course:**

1. The purpose of the paper is to orient the learner toward entrepreneurship as a career option and creative thinking and behavior.
2. To expose students to basic entrepreneurial concepts and inculcate theoretical knowledge of entrepreneurship.
3. To develop entrepreneurial qualities and skills among the students and motivate them to become entrepreneur.

**3) Course Outcome:**

After completion of the course, the students will be able to:

1. Define basic terms and economic importance of entrepreneurship
2. Identify the elements of success of entrepreneurial venture and inculcate entrepreneurial skills among them.
3. Consider the financial conditions as well as the importance of infrastructure for starting a new business.
4. Understand the process to select new business idea.

**PUNYASHLOK AHILYADEVI HOLKAR SOLAPUR UNIVERSITY, SOLAPUR**

**B.Com.-II (Semester III) Syllabus**

**Fundamentals of Entrepreneurship – Paper I**

**(w. e. f. June 2020)**

<b>1. Introduction to Entrepreneurship</b>	<b>A) Entrepreneur –</b> i) Meaning & Definition ii) Functions of Entrepreneur iii) Qualities of Entrepreneur iv) Types of Entrepreneurs v) Challenges before entrepreneurs in modern era <b>B) Entrepreneurship</b> i) Meaning & Definition, ii) Factors motivating Entrepreneurship iii) Obstacles in Entrepreneurship <b>C) Entrepreneurship theories</b> a) Joseph Schumpeter's Innovation theory b) McClelland's theory of need for achievement c) The Uncertainty-Bearing Theory of Knight	15
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2	A)	15
<b>3. Entrepreneurship and Micro, Small and Medium Enterprises (MSME)</b>	<b>Micro, Small and Medium Enterprises (MSME):</b> <b>A) Meaning &amp; Importance</b> <b>B) Problems of MSME and Remedies</b> <b>C) Steps involved in the formation of MSME</b> <b>D) Registration Procedure to acquire license to run sole proprietorship under Maharashtra Shop and Establishment Rules, 2018.</b> <b>E) Udyog Aadhar –</b> i) Concept & Importance ii) Procedure to obtain Udyog Aadhar from Ministry of MSME	15
<b>4. Project Management and Project Report</b>	<b>A) Project Management i)</b> Meaning and concept of project ii) Importance iii) Stages of Project management <b>B) Report Writing i)</b> Meaning of project report ii) Contents of Project report iii) Preparation of Project report of- Retail stores Hotel, Beauty parlor and dairy farming	15

**PUNYASHLOK AHILYADEVI HOLKAR SOLAPUR UNIVERSITY, SOLAPUR**  
**B.Com.-II (Semester IV) Syllabus**  
**Fundamentals of Entrepreneurship – Paper II**  
(w. e. f. June 2020)

1 Entrepreneurship Development	<b>A) Entrepreneurship Development i)</b> i) Meaning and Definition ii) Objective of Entrepreneurship Development iii) Process of Entrepreneurship Development iv) Problems and measures of EDP in India. <b>B) Institutional Support i)</b> Entrepreneurship Development Institution of India (EDII) - Meaning and Functions ii) District Industrial Centre (DIC)- Meaning and Functions iii) Maharashtra Industrial Development Corporation (MIDC)- Meaning and Functions iv) Maharashtra Centre for Industrial Development (MCED)- Meaning and Functions v) Small Industrial Development Bank of India (SIDBI)- Meaning and Functions	20
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<p>2 Entrepreneurship in Different Sector</p>	<p><b>A) Women Entrepreneurship</b>)  Concept  ii) Characteristics of Women Entrepreneurship  iii) Problems and Measures of Women Entrepreneurship  <b>B) Rural Entrepreneurship</b>)  Concept  ii) Importance of Rural Entrepreneurship  iii) Problems of Rural Entrepreneurship  iv) <b>Agro Entrepreneurship</b>)  i) Concept of Agro Entrepreneurship  vi) ii) Need of Agro Entrepreneurship  iii) Obstacles in Agro Entrepreneurship  <b>C) Retail Entrepreneurship</b>)  Concept of Retail Entrepreneurship  ii) Importance of Retail Entrepreneurship  iii) Problems of Retail Entrepreneurship</p>	<p>15</p>
<p>3 Social Entrepreneurship and Social Responsibilities of Entrepreneurs</p>	<p><b>A) Social Entrepreneurship</b>)  Meaning and Definition  ii) Importance of Social Entrepreneurship  iii) Ethics in Social Entrepreneurship  iv) Forms/Types of Social Entrepreneurship  <b>B) Social Responsibility of Entrepreneurs towards-</b>  Consumers, Employees, Investors, Local Public, The Nation</p>	<p>10</p>
<p>4 Lessons from Successful Entrepreneurs</p>	<p>A) JRD Tata- Tata Group  B) Azim Premji- Wipro  C) Jeff Bezos- Amazon  D) Jack Ma- Alibaba Group  E) Kiran Mazumdar Shaw –Biocon Limited.</p>	<p>15</p>

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**SOLAPUR**

NAAC Accredited-2015

'B' Grade (CGPA 2.62)

**Name of the Faculty:**

**Commerce & Management**

**CHOICE BASED CREDIT SYSTEM**

**Syllabus of:**

**Money and Financial System**

**(DSC- 3 & 4 D), Credits: 4+4**

**Name of the Course: B.Com. II (Sem-III & IV)**

**(Syllabus to be implemented w.e.f. June 2020-21)**

**Punyashlok Ahilyadevi Holkar Solapur University, Solapur**

Faculty of Commerce and Management

Semester Pattern Syllabus (CBCS)

**B.Com. II**

**Money and Financial System**

**(DSC- 3 & 4 D), Credits: 4+4**

(w.e.f. June 2020)

**Semester – III Marks – 50**

**Introduction:**

The study of money and financial system in India is much more beneficial to the student of commerce faculty. Especially the study of types of money, evolution of money, Constituents of money supply, money and capital market, structure of Reserve Bank of India and Banking system, bank account operations and recent technology in Indian banking will help to the students. Also it gives more practical approach to the students.

**Course Objectives:**

The objectives of the course are...

1. To explain the nature, functioning and issues related to money, banks and non-banking institution in India to the student.
2. To acquaint the students fully with the changing role of Reserve Bank of India and financial institutions in the process of growth and development.

**Course Outcomes:**

The students will be able to....

1. Apply the knowledge of money and banking in their life.
2. Apply the knowledge of money and capital market for their financial stability.
3. Versed the concepts and types of finance.

**Unit- I- Money:**

**15 Lectures**

- 1) Meaning, evolution of money
- 2) Types of money,
- 3) Functions of money,
- 4) Constituents of money supply in India / money measures (M1, M2, M3, M4,). Concept of High power money,

**Unit- II- Money and Capital Market in India:**

**15 Lectures**

- 1) Concept and Structure of Money Market–organized sector and unorganized sector,
- 2) Instruments of the Money Market – treasury bill market, bill market, call money market, certificate of deposit (CD) market, commercial paper (CP) market,
- 3) Role of Money Market in Economic Development,
- 4) Features and Structure of Indian Capital market

**Unit- III- Reserve Bank of India:****15 Lectures**

- 1) History and Organizational Structure of Reserve Bank of India.
- 2) Functions of Reserve Bank of India.
- 3) Meaning, objectives and instruments of monetary policy.
- 4) Role of Monetary Policy in Economic Development.

**Unit- IV- Finance:****15 Lectures**

- 1) Role of Finance in an Economy.
- 2) Kinds of Finance.
- 3) Components of Indian Financial System- organized sector and unorganized sector.
- 4) Financial Intermediaries: banking and non - banking financial institutions.

**Semester – IV Marks: 50****Course Objectives:**

The objectives of the course are...

1. To explain the history, structure and nationalization of banking.
2. To acquaint the students fully with the Procedure of opening, operation, transferring and closing of bank accounts.
3. To aware about the credit policy and banking principles.
4. To gives information about the recent technology in banking.

**Course Outcomes:**

The students will be able to...

1. Apply the knowledge of opening, operating, transferring and closing of bank accounts.
2. Aware about the credit policy and banking principles.
3. Apply the knowledge of recent technology of banking operation.

**Unit- I- Indian banking system:****15 Lectures**

- 1) Meaning and History of Banking in India,
- 2) Functions of Commercial Banks in India.
- 3) Types and Features of Banking System in India.
- 4) Reforms in Banking Sector in India.

**Unit- II- Operating Bank Account:****15 Lectures**

- 1) Procedure of Opening, Operation, transferring and closing of an account.
- 2) No Frills Account.
- 3) Operating Accounts: Pay in slip, withdrawal slip, passbook, Cheque book.
- 4) Types of account holders

**Unit- III- Credit Creation and Principles of Banking:****15 Lectures**

- 1) Concept of Credit Money and Procedure of Credit Creation.
- 2) Limitations of Credit Creation.
- 3) Policy Instruments to Control the Credit Creation.
- 4) Principles of Banking – Principles of Safety, Principles of Liquidity, Principle of Profitability. Diversification of risks.

**Unit- IV- Technology in Banking:****15 Lectures**

- 1) Role of technology in banking.
- 2) Recent changes of Technology in Banking - E Banking, ATM, Debit Card, Credit Card, Phone banking, Concept of Core Banking.
- 3) Methods of Remittance – Demand Drafts, Banker’s Cheque, Electronic Transfer – RTGS, NEFT, NPCI (National Payments Corporation of India) – IMPS, UPI.
- 4) Concept and Importance of Cashless Transaction.

**EQUIVALENCE:**

<b>S. N.</b>	<b>Name of the Old Paper</b>	<b>Name of the New Paper</b>
1	Money and Financial System: Sem- III & IV	Money and Financial System: Sem- III & IV (DSC- 3 & 4 D)

**REFERENCES:**

1. Sayers – Modern Banking.
2. Tannans -Banking Law and Practice in India
3. K.C. Shekhar - Banking Theory and Practice
4. M.C.Vaish - Modern Banking
5. Mithani D.M. - Money Banking International Trade & Public Finance
6. Lordon, Nataranjan- Banking: Theory, Law & Practice
7. S.K.Basu - Current banking Theory & Practice
8. Bhole L.M. (2009), Financial Institutions and Market, Tata McGraw Hill, New Delhi
9. Bhasin Nitin (2010), Financial Institutions and Financial Markets in India: Functioning and Reforms. New Century Publications, New Delhi
10. Berg Braam van den (2015), Understanding Financial Markets & Instruments, Academy of Financial Market, <https://eagletraders.com/books/afm/afm4.php>
11. Cade, Eddie (1998) Managing Banking Risks, Woodhead Publishing Ltd., in association with The Chartered Institute of Bankers, England.
12. Joshi Vasant C. and Joshi Vinay V (1998), Managing Indian Banks: The Challenges Ahead, Response Books, New Delhi.

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Chairman

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**Nature of Question Paper for CBCS Pattern**

B. Com. (Part- I, II & III) w.e.f.2019-20

**Time:- 2 hrs. Total Marks – 40**

**Q. 1 A. Multiple Choice Questions (One Mark Each) 08**

1) -----

(a) (b) (c) (d)

2)

3)

4)

5)

6)

7)

8)

B. Explain the following Concepts 04

a)

b)

**Q.2 Write Short note (any two) 06**

a)

b)

c)

**Q.3 Long Answer Question 10**

1)

**Q.4 Answer any one of the following. (Long Answer) 12**

A)

OR

B)

❖ College can conduct, internal examination of 10 marks as under (any one)

1) Home Assignment

2) Class Assignment

3) Tutorial/Unit test

4) Seminar

5) Industrial visit

6) PPT Presentation