

**Revised Syllabus to be implemented from Academic Year 2021-22****B.COM(AFI) SEMESTER III AND IV****COMPULSORY**

<b>Sr. No</b>	<b>Subject Code (Old)</b>	<b>Semester</b>	<b>Name of the Paper (Old)</b>	<b>New Code</b>	<b>Name of the Paper (Revised)</b>	<b>Revised with effect from</b>
1	340119	III	Cost Accountancy		Cost Accounting	2021-22
2	340219	III	Advanced Accounting		Advanced Financial Accounting	2021-22
3	340319	III	Introduction to Insurance		Principles and Practices of Insurance	2021-22
4	340419	III	Economics - I		Business Economics-I	2021-22
5	340519	III	Business Law		Business Law (Revised)	2021-22
6	440119	IV	Auditing		Principles of Auditing	2021-22
7	440219	IV	Corporate Accounting		Corporate Accounting (Revised)	2021-22
8	440319	IV	Life & Health Insurance		Life & Health Insurance (Revised)	2021-22
9	440419	IV	Economics-II		Business Economics-II	2021-22
10	440519	IV	Business Finance & Women Empowerment		Business Finance & Women Empowerment in India	2021-22

**B. Com. II (with Accounting, Finance & Insurance)****SEMESTER III****Subject: Cost Accounting****Subject Code: \_\_\_\_\_****Credits 4****Objective:**

1. The objective of this course is to impart knowledge of basic concepts of Cost Accounting.
2. To make students understand the different elements of total cost.
3. To train students for practical Cost Accounting process.

<b>Unit</b>	<b>Topic</b>	<b>Weightage %</b>	<b>No. of Periods</b>
<b>1</b>	Objective: To familiarize the learner about the important concepts of Costing and Cost Accounting  Introduction to Costing (Theory) Definition, Objectives, Importance, Advantage of costing, Cost units, Cost centers, Difference between Cost accounting, Financial accounting and Management accounting.	<b>20</b>	<b>12</b>
<b>2</b>	Objective: To determine the methods by which expenditure on materials, wages and overhead are recorded, classified and allocated  Elements of Cost Material, Labour and Overheads(Theory & Basic Problems) A) <u>THEORY</u> : i) Material purchases and receipt procedure, Economic Order Quantity, ABC Analysis, Continuous Stock Taking and Perpetual Inventory, ii) Time keeping and Time Booking, Idle time, Labour Turnover and different methods of Remuneration. iii) Classification of Overheads such as Variable, Semi-variable and Fixed Overheads, Factory ,Office and Selling Overheads. B) <u>SIMPLE PROBLEMS ON</u> : i) Calculation of Stock Levels viz. Minimum, Maximum, Reorder and Average stock levels. Economic Order Quantity. ii) Methods of Remuneration-Time and Piece Wage System including Incentive Plans – Halsey Premium Plan, Halsey-weir Plan and Rowan Bonus Plan. iii) Preparation of Overhead Distribution, Summary, Apportionment and Reapportionment by Repeated Redistribution Method.	<b>30</b>	<b>18</b>
<b>3</b>	Objective: To enable the learner to understand the method of costing used to ascertain the costs of each process or operation or stage of manufacture and to learn about various production firms to calculate their profit maximization output.  Process Costing And Marginal costing. A) <u>Process Costing</u> i. Theory: Definition of Scrap and Waste. Abnormal Loss and Abnormal Gain.	<b>20</b>	<b>12</b>

	ii. Simple problems on: Preparation of Process Account, Abnormal Loss and Abnormal Gain Account excluding Equivalent Production. B) <u>Marginal costing</u> i. Introduction to marginal costing, Advantages and limitation of marginal costing, ii. Cost, volume and profit analysis - Break even analysis meaning and graphic presentation - Margin of safety - Simple practical problem based on using the marginal costing formulas		
<b>4</b>	Objective: To provide the learner knowledge the outcome and breakup of costs for a particular accounting period  Classification of Costs and Cost Sheet Classification of costs, Cost of Sales, Cost Centre, Cost Unit, Profit Centre and Investment Centre Cost Sheet, Total Costs and Unit Costs, Different Costs for different purpose Problems on preparation of cost sheet & Estimated Cost sheet	<b>30</b>	<b>18</b>
		<b>100</b>	<b>60</b>

#### References:

1. Bhar B.K, Cost Accounting- Methods and Problems, S.Chand & Co., New Delhi, 2010.
2. N.K. Agrawal & Deepali Jain, Cost Accounting- Concepts and Methods, Asian Books Pvt. Ltd, New Delhi, 2010
3. Khanna, Pandey, Ahuja and Arora, Practical Costing, 2010.
4. H.V. Jhamb, Fundamentals of Cost Accounting, Ane Books Pvt. Ltd, Mumbai, 2011.
5. Cost Accounting: Texts And Problems Reference Book By M. C. Shukla (Authors: M.C. Shukla, T. S. Grewal & Dr M. P. Gupta) (Publisher: S. Chand and Company Private Limited, New Delhi (An ISO 9001:2008 Company))
6. Vipul cost accounting paper 6 - BAF 3rd year 6th semester - Dr Arvind A. Dhone (second revised edition) AS WELL AS Manan Prakashan publication - Varsha Ainapure And Mukund Ainapure

**B. Com. II (with Accounting, Finance & Insurance)**  
**SEMESTER III**  
**Subject: Advanced Financial Accounting**  
**Subject Code: \_\_\_\_\_**  
**Credits 4**

**Objective:**

1. The objective of this course is to impart knowledge of Special Accounting
2. To make students understand the different elements of Advanced Accounting.
3. To train students for practical Cost Accounting process.

Unit	Topic	Weight age %	No. of Periods
1	Objective: To enable the learner to Interpret and analyze the Departmental Financial Statements.  Departmental Accounting (Theory & Problems)	30	18
2	Objective: To help the learner to summarize the Hire Purchase System accounts.  Hire Purchase and Installment System (Only Problem)	20	12
3	Objective: To help the learner to learn the calculation of Fire Insurance Claim.  Fire Insurance Claim(Theory & Problems)	20	12
4	Objective: To enable the learner to interpret accounting statements after Amalgamation of two or more companies.  Amalgamation, Absorption and reconstruction of companies (only Problems)	30	18
	<b>Total</b>	<b>100</b>	<b>60</b>

**References:**

- 1) Gupta R. L. Advance Accountancy, S. Chand & Company, New Delhi, 2010
- 2) Chopde L.N., Chaudhry, Accountancy & Financial Management, Sheth Publications Pvt. Ltd., Mumbai, 2012.
- 3) AinaPure, Financial Accounting, Sheth Publications, Mumbai, 2011.
- 4) Kadam & Bapat, Accounting and Financial Management, Chetna Book Depo, Mumbai, 2010

**B. Com. II (with Accounting, Finance & Insurance)****SEMESTER III****Subject: Principles and Practice of Insurance****Subject Code: \_\_\_\_\_****Credits 4****Objective:**

1. The objective of this course is to impart knowledge of basic concepts of Insurance Contract.
2. To acquaint students with Insurance regulations in India.
3. To make students understand the growth of Insurance Sector in India.

<b>Unit</b>	<b>Topic</b>	<b>Weightage %</b>	<b>No. of Periods</b>
<b>1</b>	Objective-To help the students understand basic concepts of insurance Basic Principles of Insurance. Definition, Functions, Nature of Insurance Business, Legal aspects of Insurance contract, Features of Insurance contracts. Understanding Risk - Kinds of business risks - Need and Scope of insurance	<b>15</b>	<b>10</b>
<b>2</b>	Objective-To enable students do the study of various types of insurance Types of Insurance. Significance of Insurance to Business, Varieties of Insurance Plans(Life Insurance and General Insurance) General Insurance- Fire Insurance, Marine Insurance, Motor Insurance, Personal Accident Insurance and Health Insurance.	<b>25</b>	<b>15</b>
<b>3</b>	Objective-To acquaint students with insurance legislation in India Insurance Legislation in India.(Need , Purpose and Objectives of the following regulations) i) Insurance Act 1938 ii) L.I.C. Act 1956 iii) Marine Insurance Act 1963 iv) General Insurance Act 1972 v) IRDA Act 1999.(Regulations applicable to Insurers and Protection of Policy-holders)	<b>40</b>	<b>25</b>
<b>4</b>	Objective-To help the students understand growth and development of insurance. Insurance in India. Growth of Insurance Industry in India, Present Status, Developments. Insurance Business in India during Post Liberalization Period.	<b>20</b>	<b>10</b>
		<b>100</b>	<b>60</b>

**References:**

1. O. P. Agrawal, Business Aspects in Banking and Insurance, Himalaya Publishing House, Mumbai, 2012.
2. Nalina Prava Tripathi Pabir, Insurance theory and Practice, PHI learning Pvt. Ltd, Delhi, 2000.
3. P K Gupta, Insurance and Risk Management, Himalaya Publishing House, Mumbai, 2010.
4. M.N.Mishra, Insurance Principles and Practices, S.Chand & Company Ltd.

**B. Com. II (with Accounting, Finance & Insurance)****SEMESTER III****Subject: Business Economics-I****Subject Code: \_\_\_\_\_****Credits 4****Objective:**

1. The objective of this course is to make students understand the meaning and importance of Economics.
2. To make students understand Macro and Micro Economics.
3. To make students understand the law of Demand.

<b>Unit</b>	<b>Topic</b>	<b>Weightage %</b>	<b>No. of Periods</b>
<b>1</b>	Objective: To help the learner understand and study the concept of economics and its analysis . Introduction to Economics. Meaning, , Nature and Scope, Importance, Concept of Micro and Macro Economics, Distinguish between Micro and Macro Economics. Basic concept for Business Economic Analysis(Opportunity Cost, Incremental and Marginal Concepts, Marginal Analysis)	<b>20</b>	<b>12</b>
<b>2</b>	Objective: To acquaint the learner about the Demand Law and the Market Structure. Demand Laws and Market Structure. Meaning and law of Demand, Determinants of Demand, Elasticity of Demand and Types of Elasticity. Market Structure- Perfect Competition and Monopoly-meaning, features,.Price and Output determination under perfect competition. Monopolistic and Oligopoly-meaning and features.	<b>30</b>	<b>18</b>
<b>3</b>	Objective: It will familiarize the learner to various constituents of money supply and understand the role of RBI in money control. Introduction to Macro Economics. Introduction to Money, Functions of Money, Constituents, Determinants of supply of Money, Velocity of circulation of Money,RBI Concept of Money-M 1, M 2, M 3, M 4, Role of RBI in money control.	<b>25</b>	<b>15</b>
<b>4</b>	Objective: It will enable the learner to learn different concepts of National Income and help students to understand the different phases of Trade cycle and concept of inflation. A) National Income. Meaning, Concept of GDP, GNP, NNP, Per Capita Income Methods of estimating National Income and Difficulties in measuring National Income.. B)Trade Cycle Meaning,and Phases of Trade Cycle, Inflation, Causes and measures to control Inflation.	<b>25</b>	<b>15</b>
		<b>100</b>	<b>60</b>

**References :**

- 1.Johnson & Mascarenha's, Development Issues of Indian Economy, Manan Prakashan, Mumbai,2011.
2. Mishra and Puri, Indian Economy, Himalaya Publishing House, Mumbai,2010.
3. G. Datt and Ashwani Mahajan, S. Chand &co. Ltd, New Delhi,2011.
4. M.L. Seth , Macro Economics, Lakshmi Narain Agarwal, Agra, 2010.

**B. Com. II (with Accounting, Finance & Insurance)**

**SEMESTER III**

**Subject: Business Law (Revised)**

**Subject Code: \_\_\_\_\_**

**Credits 4**

**Objective:**

1. The objective of this course is to make students aware of various business laws.
2. To train students for practical application of business laws.

<b>Unit</b>	<b>Topic</b>	<b>Weightage %</b>	<b>No. of Periods</b>
<b>1</b>	<p>Objectives:</p> <ul style="list-style-type: none"><li>• To understand the basics of Indian Contract Act.</li><li>• To know the importance and essential elements of a contract.</li><li>• To study the essentials of a valid contract.</li></ul> <p>Content:</p> <p>Indian Contract Act 1872 Meaning , definition, Importance, Essential Elements of Contract, Agreements, kinds of agreements, Difference between agreements and contracts.Proposal and Acceptance, Consideration, Features of Consideration, Essentials of valid consideration, Rule: No consideration No Contract and its Exceptions, kinds of Consideration, Lawful and Unlawful consideration, Free Consent Capacity to Contract, Performance of contract and Discharge of Contract.</p>	<b>30</b>	<b>18</b>
<b>2</b>	<p>Objectives:</p> <ul style="list-style-type: none"><li>• To study about the Partnership Act.</li><li>• To understand the various essential elements of partnership.</li><li>• To know the different types of partners and partnership.</li><li>• To study the right and duties of the partners and minor's position in partnership firm.</li></ul> <p>Content:</p> <p>The Partnership Act 1932 Introduction, Partnership, Partner &amp; Firm, Essential Elements of Partnership, Types of Partners, Types of Partnership, Registration of a Firm, Minor's Position in Partnership Firm, Rights and Duties of a Partner, Liability of a firm and its partners to a third party.</p>	<b>20</b>	<b>12</b>
<b>3</b>	<p>Objectives:</p> <ul style="list-style-type: none"><li>• To understand the basics of a company and various types of companies.</li><li>• To study the difference between private limited and public limited company.</li><li>• To study how registration of a company is done.</li><li>• To understand the various types of meetings.</li></ul> <p>Content:</p>	<b>30</b>	<b>18</b>

	Company Law. Definition, characteristics of a company, Types of companies, Distinguish between Pvt. And Public Ltd Companies,Registration of a company, Promoters, Memorandum of Association and Articles of Association, Certificate of Incorporation.Meeting, Quorum and essentials of a valid meeting,Types of company meetings and purpose.		
<b>4</b>	Objectives: <ul style="list-style-type: none"> <li>• To study the basics of Consumer Protection Act.</li> <li>• To know the various rights of the consumers.</li> <li>• To understand the different types of penalties and complaints.</li> <li>•To know the different redressal agencies and forums available for consumers.</li> </ul> Content: Consumer Protection Act. Meaning, Definitions, Objects of the Act, Rights of Consumer, who can be treated as consumers, Penalties and Complains, Redressal Agencies or Forums.	<b>20</b>	<b>12</b>
		<b>100</b>	<b>60</b>

**References :**

- 1.K.R. Bulchandani, Business Law, Himalaya Publishing House, Mumbai, 2011.
- 2.Arun kumar Sen, Commercial Laws and Industrial Laws, The World Press Pvt Ltd, Calcutta,2000.
- 3.N.K. Jain, Company Law, Deep & Deep Publishers Pvt. Ltd., New Delhi, 2008.
4. Niraj Kumar, Consumer Protection in India, Himalaya Publishing House, Mumbai,2011.



**B. Com. II (with Accounting, Finance & Insurance)**

**SEMESTER IV**

**Subject: Principles of Auditing**

**Subject Code: \_\_\_\_\_**

**Credits 4**

**Objective:**

1. The objective of this course is to impart basic knowledge of Auditing.
2. To make Students understand the process of examination of documentary evidence.
3. To make students aware of the Accounting Standards issued by ICAI.

<b>Unit</b>	<b>Topic</b>	<b>Weightage %</b>	<b>No. of Periods</b>
<b>1</b>	Objective: To help the learner to state and describe the process of auditing. Introduction: Meaning, definition, Objectives, advantages, disadvantages, functions, types. Scope of auditing. Audit Programme and Audit working papers. Internal Check, Internal Control and Internal Audit	<b>25</b>	<b>15</b>
<b>2</b>	Objective: To enable the learner to study and recognize the procedure of audit of different businesses.  A) Vouching, Verification and Valuation. B) Special points in Audit of Colleges, Hospital, Hotels, Cinema hall, Insurance Business.	<b>25</b>	<b>15</b>
<b>3</b>	Objective: To enable the learner to discuss various Auditor rights and duties and types of audit reports. Corporate Audit: Appointment, Qualifications, Disqualifications, Removal, Rights and Duties of a company auditor. Audit Reports- meaning and types incl. basic understanding of CARO.	<b>25</b>	<b>15</b>
<b>4</b>	Objective: To familiarize the learner with audit of different items of financial statements. Audit of Financial Statements (Audit of Income- Cash Sales, Consignment Sales, Sales Return, Interest and Dividend Received, Audit of Expenses- Purchases, Purchase Return, Salaries, Rent, Insurance Premium, Petty Cash Expenses, Advertisement Expenses, Audit of Asset- Plant & Machinery, Land & Building, Debtors, Stock, Audit of Liabilities- Creditors, Bills Payable, Share capital, Reserves & Surplus, Proposed Dividend/ Provision for tax, Contingent Liability.	<b>25</b>	<b>15</b>
		<b>100</b>	<b>60</b>

**References:**

1. G Sekar, B. Saravana Prasath, Students Referencer on Accounting Standards, C. Sitaraman & Co Pvt Ltd, New Delhi, 2011.
2. ICAI, Compendium of Accounting Standards, New Delhi, 2011.

3. S.V. Ghatalia, Spicer & Pegler's Practical Auditing, Allied Publisher Ltd, New Delhi,2010.
4. L. N., Chaudhary, Accountancy and Financial Management, Seth Publishers Pvt. Ltd, Mumbai,2010
5. Auditing Assurance Standards and Guidelines issued by ICAI
6. Basu, Sanjib Kumar, Fundamentals of Auditing, Pearson
7. L.N.Chopde,Choudhari,Sheth Publishers pvt.ltd,Mumbai -2010
8. Nitin Agrawal, Financial Accounting & Auditing(Introduction to Auditing),Tech-Max publication,Pune-2018
9. L.N.Chopde, Choudhary, Introduction to Auditing,Sheth Publishers Pvt Ltd, Mumbai 2014

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**B. Com. II (with Accounting, Finance & Insurance)**

**SEMESTER IV**

**Subject: Corporate Accounting (Revised)**

**Subject Code: \_\_\_\_\_**

**Credits 4**

**Objectives:-**

1. The objective of this course is to impart basic knowledge of Corporate Accounting.
2. To make them aware of different formats of presenting final accounts as required by respective law
3. To prepare financial statements for different forms of organizations.

<b>Unit</b>	<b>Topic</b>	<b>Weightage %</b>	<b>No. of Periods</b>
<b>1</b>	<b>Introduction to Corporate Accounting</b> <b>Objectives:-</b> Student will be able to - <ul style="list-style-type: none"><li>● Have an understanding of the provisions of the Companies Act</li><li>● Understand the concept and need of Human Resource Accounting (HRA)</li><li>● Explain the term Computerised Accounting Environment and identify its advantages</li></ul> <b>Content:-</b> <ul style="list-style-type: none"><li>● Provisions of Companies Act affecting Corporate Accounting.(Theory)</li><li>● Human Resource Accounting (Theory):- Meaning, need</li><li>● Computerised Accounting Environment (Theory):- Meaning, Advantages</li></ul> <b>Assignment:-</b> MCQ's test, short answers and long answer tests	<b>15</b>	<b>10</b>
<b>2</b>	<b>Profit Prior to Incorporation</b> <b>Objectives:-</b> Student will be able to - <ul style="list-style-type: none"><li>● Under the concept of Profit Prior to Incorporations</li><li>● Prepare Financial Statements of an Organisation divided between Profit Prior and Post Incorporation</li></ul> <b>Content:-</b> Profit Prior to Incorporation (Theory and problems) <b>Assignment:-</b> Problems on Profit Prior to Incorporation	<b>25</b>	<b>15</b>
<b>3.</b>	<b>Company Final Accounts</b> <b>Objectives:-</b> Student will be able to - <ul style="list-style-type: none"><li>● Have an understanding of the framework for preparation &amp; presentation of Financial Statements of a Company.</li></ul>	<b>30</b>	<b>17</b>

	<ul style="list-style-type: none"> <li>● Prepare Final Accounts of a Company in accordance with the Provisions of The Companies Act , 2013 ( Excluding Cash Flow Statement )</li> <li>● understand the disclosure requirements applicable to a Company.</li> </ul> <p><b>Content:-</b> Preparation of companies final accounts as per the recently amended Companies Act.</p> <p><b>Assignment:-</b> Study the Balance Sheet of a listed company and submit a write up on the same.</p>		
<b>4.</b>	<p><b>Final accounts of Banking Companies</b></p> <p><b>Objectives:-</b> Student will be able to -</p> <ul style="list-style-type: none"> <li>● Have a basic Understanding of the Legal Provisions in Banking Regulation Act , 1949 relating to Accounts.</li> <li>● Prepare the Final Accounts of a Banking Company in prescribed form.</li> <li>● Understand the concept of Non-Performing Assets and income .</li> <li>● Classify Advances (Standard, Sub Standard, Doubtful and Provisioning Requirement).</li> </ul> <p><b>Content: -</b> Preparation of Final Accounts as per the recently amended Banking companies act 1949.</p> <p><b>Assignment: -</b> Make a Report on the understanding gained by analysing the Balance Sheet of a Public Sector Bank in India.</p>	<b>30</b>	<b>18</b>
		<b>100</b>	<b>60</b>

**References :**

1. Gupta R.L.,Advanced Accountancy, S. Chand & Co.,New Delhi, 2010.
2. Chopde L. N., Chaudhary D. N., Financial Accounting, Seth Publications. Mumbai, 2011
3. Aina pure, Financial Accounting, Sheth Publication, Mumbai, 2019.
4. Jain& Narang, Advanced Accountancy, S.Chand Publishers, New Delhi,2000.

**B. Com. II (with Accounting, Finance & Insurance)****SEMESTER IV****Subject: Life and Health Insurance (Revised)****Subject Code: \_\_\_\_\_****Credits 4****Objective:**

1. To help the students to understand life and health insurance
2. Make them aware of different types of Life and Health Insurance Plans available in the market.
3. Enable to do the study of channels of distribution
4. Ensure to understand the role of Bancassurance and insurance growth

<b>Unit</b>	<b>Topic</b>	<b>Weightage %</b>	<b>No. of Periods</b>
<b>1</b>	Objective-To help students make in-depth study of LIC Life Insurance. Life Insurance Corporation of India- Brief History, Overview of its working, Challenges and Opportunities of Life Insurance Business in India. Insurance Products (types of Policies), Claim settlement in Life Insurance, Factors to be considered in underwriting Process and Documents Required.	<b>25</b>	<b>15</b>
<b>2</b>	Objective-To acquaint students with different distribution network of insurance Channels of Distribution. Agents, Brokers, Bancassurance, Direct Marketing. Changing Market Structure and Emerging Opportunities.	<b>25</b>	<b>15</b>
<b>3.</b>	Objective-To aware the students about health insurance Health Insurance. Overview of Health Insurance Business in India, Need for Health Insurance, General Insurance Corporation and Role of GIC in Health Insurance, Types of Healthy Insurance Policies and major Players, Distribution Channel Innovations, Claim settlement in Health Insurance.	<b>25</b>	<b>15</b>
<b>4.</b>	Objective-To understand the role of banks in Insurance and make the study of growth rate of insurance. A)Bancassurance: Bancassurance- an Innovative distribution Channel, Role of Banks in Insurance business, Prospects of Bancassurance in India. B) International Insurance Scene- Growth-Rate of Life Insurance and Non –life Insurance Premium, Percentage of Life Premium to GDP, Life Insurance Index of different countries.	<b>25</b>	<b>15</b>
		<b>100</b>	<b>60</b>

**References:**

1. Mishra M.N., Insurance Principles and Practice, S. Chand and Co., New Delhi. 22<sup>nd</sup> Edition
2. Sadhak H. Life Insurance in India, Response Book Publication, New Delhi,2012.
3. Tripathi Nalini and Pal Prabir, Insurance Theory and Practice, Prentice Hall of India Pvt, Ltd, New Delhi, 2011.
4. P.K. Gupta, Fundamental of Insurance, Himalaya Publishing House, New Delhi-2011

**B. Com. II (with Accounting, Finance & Insurance)****SEMESTER IV****Subject: Business Economics II****Subject Code: \_\_\_\_\_****Credits 4****Objective:**

1. The objective of this course is to help students to understand the concept of Privatization
2. To give knowledge of regulations governing international trade.
3. To make students aware of the role of WTO

<b>Unit</b>	<b>Topic</b>	<b>Weightage %</b>	<b>No. of Periods</b>
<b>1</b>	Objective: To help the learner understand the concept of LPG and FDI in India. Liberalization., Privatization and Globalization, Meaning and Scope of LPG, Globalization and its impact on India, Public v.s Private Sector, Role of FDI in India, Measures to attract FDI, Multinational companies- Problems and Prospects.	<b>20</b>	<b>12</b>
<b>2</b>	Objective: To familiarize the learner with the commercial policy of India with special reference to free and protection trade. Commercial Policy: Meaning of Internal and International Trade, Free Trade and Protection- Merits and Demerits, Fixed and Floating Exchange Rates-Merits and Demerits. Purchasing Power Parity Theory(PPP Theory)	<b>30</b>	<b>18</b>
<b>3.</b>	Objective: To analyze and help the learner understand the Balance of Payment. This module will acquaint the learner about the fiscal policy of India. Balance of Payment:. Meaning , Structure of Balance of payment. Balance of Payment and Balance of Trade, Types of Disequilibrium, Causes of Disequilibrium in Balance of Payment and Measures to Control. Constituents of Fiscal Policy- Significance of Public Expenditure and Classification of Public Debt	<b>30</b>	<b>18</b>
<b>4.</b>	Objective: World Trade Organisation. GATT, Fundamentals of WTO, Agreements of WTO, Role of WTO in Increasing World Trade.	<b>20</b>	<b>12</b>
		<b>100</b>	<b>60</b>

**References:**

1. Mishra and Puri, Indian Economy, Himalaya Publishing House, Mumbai,2010.
2. G. Datt and Ashwani Mahajan, S. Chand &co. Ltd, New Delhi,2011.
3. Paul R.Krugman, International Economics, Pearson Education Pvt, Ltd, New Delhi,2010.

**B. Com. II (with Accounting, Finance & Insurance)**  
**SEMESTER IV**  
**Subject: Business Finance and Women Empowerment in India**  
**Subject Code: \_\_\_\_\_**  
**Credits 4**

**Objective:**

1. The objective of this course is to help students to understand the financial statements
2. To make them aware of different styles of presenting financial data.
3. To prepare and analyze the financial statements.

Unit	Topic	Weightage %	No. of Periods
1	<p><b>Objectives:</b></p> <ul style="list-style-type: none"> <li>• To understand what is business finance and financial management.</li> <li>• To study the objectives of financial management and Financial planning.</li> <li>• To understand the basic difference between fixed and working capital.</li> </ul> <p><b>Content:</b>  Meaning of Business Finance .Introduction of financial management, objectives of financial management, Financial planning, Fixed Capital and Working Capital: Meaning, Features, Factors determining its requirements, Fixed Capital vs Working capital</p>	25	15
2	<p><b>Objectives:</b></p> <ul style="list-style-type: none"> <li>• To understand what is a capital structure and factors that influence capital structure.</li> <li>• To know what is over-capitalization.</li> <li>• To study what is under-capitalization.</li> </ul> <p><b>Content:</b>  Capitalization and Capital Structure:  Capital Structure-Meaning and Definition, Factors influencing capital structure,  Capitalization(Overcapitalization, Under-capitalization,) Aspects of capitalization.</p>	25	15
3.	<p><b>Objectives:</b></p> <ul style="list-style-type: none"> <li>• To study the basic concepts of Entrepreneurship and micro finance.</li> </ul>	25	15

	<ul style="list-style-type: none"> <li>• To understand what is project planning and project report.</li> <li>• To know what is project feasibility and appraisal.</li> </ul> <p><b>Content:</b>  <b>Micro Finance &amp; Entrepreneurship:-</b>  Concept of Entrepreneurship  Concept of Micro Finance  <b>Introduction to Entrepreneurship :</b></p> <ul style="list-style-type: none"> <li>• Concept of Entrepreneur</li> <li>• Concept of Entrepreneurship</li> <li>• Factors contributing to Entrepreneurship Development</li> <li>• Importance of an Entrepreneur with reference to Indian economy</li> </ul> <p><b>Introduction to Project:</b></p> <ul style="list-style-type: none"> <li>• Meaning and Definition</li> </ul> <p><b>Project Planning and Report</b></p> <ul style="list-style-type: none"> <li>• Project Classification- Quantifiable and non-quantifiable, sectoral, techno-economical</li> <li>• Project Lifecycle</li> <li>• Steps in project formulation</li> <li>• Preparing a business plan, marketing plan, financial plan and organizational plan</li> <li>• Contents of a project report</li> </ul> <p><b>Project Feasibility and Appraisal (only concepts)</b></p> <ul style="list-style-type: none"> <li>• Financial Analysis</li> <li>• Market Analysis</li> <li>• Techno-economical Analysis</li> <li>• Managerial Feasibility</li> <li>• Social Cost Benefit Analysis</li> <li>• Network Analysis (CPM/PERT)</li> <li>• Break-even Analysis</li> </ul> <p>Internal and external constraints in project formulation.</p>		
4.	<p><b>Objectives:</b></p> <ul style="list-style-type: none"> <li>• To understand the importance of women entrepreneurship.</li> <li>• To learn about the various schemes of assistance given to women entrepreneur.</li> <li>• To know the relevance of E-commerce.</li> <li>• To study what are Self Help Groups and the current scenario of Women Entrepreneurship Development in India.</li> </ul> <p><b>Content:</b>  <b>Women Empowerment through Entrepreneurship</b>  Women Entrepreneurship – Introduction, Factors inducing women entrepreneurs, problems and solutions,</p>	25	15



	<p>Various schemes of assistance given to women entrepreneur (Mudra Yojana and others)</p> <p>Support and assistance for entrepreneurs</p> <ul style="list-style-type: none"> <li>• Commercial banks, SIDBI, SFC, RBI</li> <li>• Institutional Support – DIC, NSIC, SIDCO, NABARD, SSIC, TCO, Industrial Estates, Specialized Institutions</li> </ul> <p>Case Studies of entrepreneurs</p> <p>New age business</p> <p>Introduction to</p> <p>E-commerce (concept and types)</p> <p>Digital Marketing (concept, Social media marketing)</p> <p>Self Help Group and Women Entrepreneurship</p> <p>Development in India</p>		
		100	60

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4. Micro empowerment of Women through Entrepreneurship, Edited by Dr. L. Radhakrishnan, Gyan Publishing House, New Delhi, 2011
5. Women Empowerment through Entrepreneurship, T. Lavanya, New Century Publication, New Delhi, 201
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