**Annual Teaching Planning 2014-2015**

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

**Compulsory Paper**

**Subject Name -: Business Regulatory Framework (M. Law)**

**Teacher’s Name- Prof. Kadhane R.A.**

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| --- | --- | --- | --- |
| SR.No | Month | Name of Topics | Period |
| 1 | June | **Law of Contract. - General Principles**.(Indian Contract Act, 1872)Definition, Concept and kinds of contractOffer and Acceptance.Capacity of parties.Consideration. | 04 |
|  | Jully | **Law of Contract. - General Principles**.(Indian Contract Act, 1872)Consent and free consent.Legality of object and consideration.Agreement expressly declared void.Discharge of contract.Breach of contract and remedies (Including damages, meaning kinds and rules forascertaining damages)  | 16 |
|  | August |  **Special Contracts**:Quasi Contract.Indemnity and guarantee.Bailment and pledge. | 16 |
|  | September | **Sale of Goods**.(Sale of Goods Act,1930)Contract of sale-Concept and Essentials.Sale and agreement to sale.Goods-Concept and kinds.Conditions and warranties.(Definition, Distinction, implied conditions and warranties)Transfer by non-owners | 16 |
|  | October | **E-Contracts (E-Transactions/E-Commerce.):**Significance of E-Transactions /E-Commerce.Nature.Formation.Legality.Recognition.(Chapter 4.Sec.11-13 of I T Act,2000 relating to attribution, acknowledgement,dispatch of E-Records)Digital Signatures –Meaning & functions, Digital Signature certificatesSections (35-39)Legal issues involved in E-Contracts. | 08 |
|  | December | **The Consumer Protection Act, 1986**Salient features of Act.Definitions-Consumer, Complainant, Services, Defect &Deficiency, Complainant, unfair trade practice, restrictive trade practice.Consumer Protection Councils.Procedure to file complaint & Procedure to deal with complaint & Relief’savailable to consumer.(Sec.12 to14)Consumer Disputes Redressal Agencies.(Composition, Jurisdiction, Powers and Functions.) | 16 |
|  | January | **6. Intellectual Property Rights : (I P R s)**WIPO: Brief summary of objectives, organs, programmes & activities ofWIPO.TRIPS: As an agreement to protect IPR-Objectives & categories of IPRcovered by TRIPS.Definition and conceptual understanding of following IPRs under the relevantIndian current statutes.Patent : Definition & concept, Rights & obligation of Patentee, its term.Copyright : Characteristics & subject matter of copyright, Author & his Rights,term.Trademark : Characteristics, functions, illustrations, various marks, term, internetdomain name- Rights of trademark holder.Design : Importance, characteristics, Rights of design holder.Geographical Indications, Confidential Information & Trade Secrets, Traditionalknowledge—Meaning & scope of these IPRS. | 16 |
|  | February | **7. Negotiable Instruments Act, 1881**:Concept of Negotiable Instruments: Characteristics, Definition Importantrelevant definitions under the Act.Definitions, Essentials of promissory note, bill of exchange and cheque.Distinction between these instruments. Crossing of cheques – It s meaning andtypes.Holder and holder in due course.Privileges of holder in due course.Negotiation, endorsement, kinds of endorsement.Liabilities of parties to negotiable instruments.Dishonour of N. I., kinds, law relating to notice of dishonour. Dishonour ofcheques. | 16 |
|  | March | **8. Arbitration & Conciliation** :Concept of Arbitration & Conciliation.Definition & Essentials of Arbitration Agreement.Power and Duties of Arbitration. Conciliation proceeding.(Provision of Arbitration &Conciliation Act,1996 in nutshell to be covered.) | 6 |

**Annual Teaching Planning 2014-2015**

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

**Compulsory Paper**

**Subject Name -: Cost and Works Accounting III**

 **Teacher’s Name- Prof. Kadhane R.A.**

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| --- | --- | --- | --- |
| SR.No | Month | Name of Topics | Period |
| 1 | June | **-------------** | --- |
|  | Jully | **Marginal Costing:**Meaning and concepts- Fixed cost, Variable costs, Contribution, ProfitvolumeRatio, Break-Even Point & Margin of Safety.Cost-Profit-Volume Analysis- Assumptions and limitations of costvolume analysisApplication of Marginal Costing Technique:- Marginal cost decisions-Make orbuy decision, Acceptance of export order & key factors. | 16 |
|  | August | **2. Budgetary Control:**2.1 Definition and Meaning of Budget & Budgetary control.2.2 Objectives of Budgetary control2.3 Procedure of Budgetary control2.4 Essentials of Budgetary control2.5 Advantages and Limitations of Budgetary control2.6 Types of Budgets. | 16 |
|  | September | **3. Uniform costing**Meaning and objectives of Uniform costingAreas Advantages and LimitationsRequisites of Uniform Costing. Uniform Cost Manual | 16 |
|  | October | **4. Inter-firm comparison**Inter-firm comparison-Meaning, Essentials.Advantages and Limitations of Inter-Firm Comparison | 12 |
|  | December | **Standard Costing:**5.1 Definition and meaning of standard cost & standard costing5.2 Types of standards, setting up of Material & Labour standards5.3 Estimated vs. Standard Cost, Historical Cost v/s Standard Cost.5.4 Difference between Standard Costing & Budgetary Control.5.5 Advantages and Limitations of standard costing5.6 Variance Analysis5.6.1 Meaning, Types and Causes of Material & Labourvariances.5.6.2 Calculation of Material & Labour variances. | 16 |
|  | January | **Cost Accounting Record Rules & Cost Audit:**7.1 Introduction to cost accounting record rules u/s 209(i)(d)of the companiesAct 1956.7.2 Meaning, Scope, objectives & advantages Cost Audit.7.3 Procedure of Cost Audit, Cost Audit Programme.7.4 Verification of Cost Records7.5 Cost Audit Notes  | 16 |
|  | February | **7 Cost Accounting Record Rules & Cost Audit:** 7.1 Introduction to cost accounting record u/s 148 of the companiesAct 20137.2 Cost records and Verification of Cost Records7.3 Cost auditor – Appointment- Rights and duties. | 16 |
|  | March | **Cost Audit (Legal Provisions):**8.1 Provision of Indian companies Act. And the Rules there under regardingcost audit u/s 233(B).8.2 Cost Audit Report, Rules, Form of Cost Audit Report.8.3 Cost Auditor- Appointment, Rights and duties.8.4 Introduction to Cost Accounting Standards introduced by ICWAI fromtime to time. |  |

**Annual Teaching Planning 2014-2015**

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

**Compulsory Paper**

**Subject Name -: Advanced Accounting**

**Teacher’s Name- Prof. Kadhane R.A.**

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| SR.No | Month | Name of Topics | Period |
| 1 | June | **Final Accounts of Banking Company.**Introduction of Banking Company;Legal provisions;Non performing assets (NPA);Reserve Fund;Acceptances; | 04 |
|  | Jully | Endorsements and other obligations;Bills for collection;Rebate on bills discounted;Provision for Bad and Doubtful debts;Preparation of final accounts in vertical form as per Banking Regulation Act,1949 | 16 |
|  | August | **2. General Insurance claim accounts:**A. **Claim for Loss of Stock**IntroductionProcedure for calculationAverage clauseTreatment of abnormal items of goodsUnder or overvaluation of stockB. **Claim for loss of Profit**IntroductionIndemnity under policySome important termsProcedure for ascertaining claims | 16 |
|  | September | **3. Investment Accounts:**IntroductionNeedInvestment in securitiesCum. Interest and ex-interest transactions of purchases and salesEntries for interest receivedBrokerageExpenses on purchases and salesValuation of closing investment by FIFO method and market price method | 16 |
|  | October | **4. Accounting Standards**Brief Review of Indian Accounting Standards : As-3, AS-7, AS-8, AS-12, AS-15,AS-17 to AS-25, AS-27, AS-28, AS-30, AS-31, AS-32. Simple practical examples ofapplication nature | 12 |
|  | December | **5. Branch Accounts and Departmental Accounts**A. **Branch Accounts**IntroductionTypes of BranchesDependent Branches onlyDebtor systemStock and debtors systemBranch Trading and Profit and Loss AccountGoods supplied at Cost and Invoice priceB. **Departmental Accounts:** IntroductionMethods and techniquesAllocation of expensesInter departmental transfersProvision for unrealized profits | 16 |
|  | January | . **6. Farm Accounting**IntroductionBooks of Accounts to be maintained for Farm AccountingPreparation of Farm Revenue Accounts to ascertain the profit or loss onvarious sections like crop, livestock, dairy, poultry and fishery.Preparation of Balance Sheet. | 16 |
|  | February | **7. Accounts from Incomplete Records (Single Entry):**IntroductionAscertainment of Profit or loss of sole traderStatement of Affairs Method and conversion of single entry into doubleentry | 16 |
|  | March | **8. Concept of Management Accounting and Analysis and Interpretation of****Financial Data:**A. **Concept of Management Accounting**MeaningDefinitionNature and Objectives of Management AccountingDifference between financial accounting Cost accounting andManagement accounting (Theory only)B. **Analysis and Interpretation of Financial Data**MeaningObjectives and methods of financial analysisRatio AnalysisObjectives and nature of ratio AnalysisProblems on Ratio Analysis restricted to the following Ratios onlyGross Profit Ratio,Net Profit Ratio,Operating Ratio,Stock Turnover Ratio,Debtors Turnover Ratio,Current Ratio,Liquid Ratio,Debt to Equity Ratio | 12 |

**Annual Teaching Planning 2014-2015**

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

**Compulsory Paper**

**Subject Name -: Corporate Accounting**

**Teacher’s Name- Prof. Kadhane R.A.**

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| --- | --- | --- | --- |
| SR.No | Month | Name of Topics | Period |
| 1 | June | **-------------** | --- |
|  | Jully | **Accounting Standards:-**Detailed Study of Accounting Standards 5, 6, 10, 14, 21 with Practical Examplesnumerical case studies, Application nature. | 16 |
|  | August | **Company Final Accounts:-**Preparation of Final Accounts- Forms and contents as per Provisions of CompaniesAct (As Amendment upto the beginning of the relevant academic year) As perRevised Schedule- VI | 16 |
|  | September | **Company Liquidation Accounts:-**Meaning of Liquidation- Modes of winding up –(a) Preparation of Liquidator final statement of Account(b) Preparation of Statement of Affairs and Deficiency Account | 16 |
|  | October | **Computerized Accounting Practices:-**Conceptual background - (a) Inventory Accounting (b) Payroll Accounting (c)MIS Reports including Demonstration and Hands Experience. | 12 |
|  | December | **Accounting for Amalgamation, Absorption and External Reconstruction of****Companies:-**Meaning- Vendor and Purchasing Companies- Purchase Consideration-Accounting entries- and Preparation of Balance Sheet after Amalgamation,Absorption and External Reconstruction.- | 16 |
|  | January | **Accounting for Internal Reconstruction:-** Meaning-Alteration of Share Capital, Reduction of Share Capital-Accounting Entries andpreparation of Balance Sheet After Internal Reconstruction | 16 |
|  | February | **Holding Company Account:-** Preparation of consolidated Balance sheet of Holding Company with onesubsidiary only. Adjustment of inter company transactions, unrealized profit ofstock.  | 16 |
|  | March | **Valuations of Shares:-** Concept ofValuation, Need for Valuation, Special Factors affecting Valuation of Shares,Methods of Valuation - (a) Net Assets Method, (b) Yield Basis Method, (c) FairValue Method. | 12 |

**Annual Teaching Planning 2014-2015**

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

**Compulsory Paper**

**Subject Name -: Cost and Works Accounting-I**

**Teacher’s Name- Prof. Kadhane R.A.**

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| --- | --- | --- | --- |
| SR.No | Month | Name of Topics | Period |
| 1 | June | **-------------** | --- |
|  | Jully | Basics of Cost Accounting1.1 Concept of Cost, Costing, Cost Accounting and Cost Accountancy.1.2 Limitations of Financial Accounting.1.3 Origin of Cost Accounting.1.4 Objectives of Cost Accounting.1.5 Advantages & Limitations of Cost Accounting.1.6 Difference between Financial and Cost Accounting.1.7 Cost Units and Cost Centers. | 16 |
|  | August | ***Elements of Cost***2.1 Material, Labour and other Expenses.2.2 Classification of Costs | 16 |
|  | September | ***Preparation of Cost Sheet.*** | 16 |
|  | October | ***Material***4.1 Need and Essentials of Material Control4.2 Functions of Purchase Department.4.3 Scientific Purchasing.4.4 Purchase Procedure.4.5 Purchase Documentation.4.6 Stock Levels.4.7 Economic Order Quantity. (EOQ) | 12 |
|  | December | ***Material Accounting***5.1 Stores Location and Layout5.2 Types of Stores Organization5.3 Classification and Codification5.4 Stores and Material Records - Bin Card, Store Ledger etc.5.5 Issue of Material and Pricing Methods of Issue of Materiala) FIFO b) LIFO c) Weighted Average . | 16 |
|  | January | ***Inventory Control***6.1 Stock taking, Periodic and Perpetual Metho6.2 ABC Analysis.6.3 Inventory Ratios | 16 |
|  | February | ***Labour Cost, Remuneration and Incentives***7.1 Records & Methods – Time Keeping and Time Booking.7.2 Methods of Remuneration –time wage system, Piece rate system, Taylor’sDifferential piece rate System7.3 Incentive Plans – Halsey Premium Plan, Rowan Premium Plan | 16 |
|  | March | ***Other Aspects of Labour***8.1 Labour Turnover8.2 Job Analysis & Job Evaluation8.3 Merit Rating | 12 |

**Annual Teaching Planning 2014-2015**

**F.Y. B.Com.**

**Compulsory Paper**

**Subject Name -: Financial Accounting**

**Teacher’s Name- Prof. Kadhane R.A.**

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| --- | --- | --- | --- |
| SR.No | Month | Name of Topics | Period |
| 1 | June | **-------------** | --- |
|  | Jully | **Piecemeal Distribution of Cash**Meaning and Introduction, Surplus Capital Method and Maximum Loss Method | 16 |
|  | August | **Amalgamation of Partnership Firms:-**Meaning and Introduction, Objectives, Methods of accounting | 16 |
|  | September | **Conversion of a partnership firm into a limited company**Meaning and introduction, objectives, effects, methods of calculation of purchaseconsideration (Net Asset and Net Payment method), accounting procedure in thebooks of the firm and balance sheet of new company | 16 |
|  | October | **Computerized Accounting Environment**Meaning and Introduction, application of accounting software package, Voucherentry through software package. | 12 |
|  | December | **Introduction and Relevance of Accounting Standards**Overview of Accounting Standards in India-Concept, Need, Scope andImportance. Study of AS- 1, AS- 2, AS- 4 and AS- 9 | 16 |
|  | January | **Hire Purchase and Installment System:[Excluding H. P. Trading]**Basic Concepts and Distinction, Calculation of Interest and Cash Price, JournalEntries And Ledger Accounts in The Books of Purchaser and Seller. | 16 |
|  | February | **Royalty Accounts [excluding sub-lease]:**Royalty, Minimum Rent, Short Workings, Recoupment of ShortWorking, Lapse of Short Working. Journal Entries and Ledger Accounts in theBooks of Landlord and Lessee. | 16 |
|  | March | **Departmental Accounts**Meaning and Introduction, Methods and Techniques, Allocation of expenses, InterDepartmental Transfers, Provision for unrealized profits | 12 |

**S.Y. B.Com. Compulsory Paper**

**Subject Name -: Elements of Company Law.**

**Course Code -: 205**

**Subject Teacher :- Prof. Aswale S. R.**

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| --- | --- | --- | --- |
| **Unit****No.** | **Topic** | **No. of****Lectures** | **Month** |
| **1**.**2**.**3.****4.****5.****6.****7.** **8.** **9.** | **Introduction to the New Act & Concept of Companies:**1.1. Background and Salient Features of the Act of 2013, Overview of thechanges introduced by the Act of 2013;1.2. Nature and types of Companies, Definitions and important features of aCompany- Distinction between a company and a partnership - Lifting orPiercing the Corporate Veil1.3. Types of Companies based on various criteria including one mancompany, dormant company, sick and small company, associatecompany.1.4. Distinction between private and public company (Advantages,Disadvantages and privileges of both the companies) - Conversion of aprivate company into a public company - Conversion of a publiccompany into a private company. | **8** | **16 June****To****30 June** |
| **Formation and Incorporation of a Company:**2.1. Stages in the Formation and Incorporation.2.1.1. Promotion: Meaning of the term ‘Promoter’ / Promoter Group -Legal Position of Promoters, Pre-incorporation contracts.2.1.2. Registration/ Incorporation of a company : - Procedure,Documents to be filed with ROC. Certificate of Incorporation-Effects of Certificate of Registration.2.1.3. Floatation/ Raising of capital.2.1.4. Commencement of business. | **16** | **1 July****To****31 July** |
| **Documents relating to Incorporation and Raising of Capital:**3.1 **Memorandum of Association**: Meaning and importance- Form andcontents- Alteration of memorandum.3.2 **Articles of Association:** Meaning- Relationship of and distinctionbetween Memorandum of association and Articles of association-Contents and form of Articles- Alteration of articles- Doctrine ofconstructive notice- Doctrine of Indoor Management.3.3 **Prospectus:** Meaning and Definition- Contents- Abridged form of prospectus- Statutory requirements in relation to prospectus- Deemedprospectus- Shelf prospectus - Statement in lieu of prospectus- Misstatementin a prospectus and Liabilities for Mis-statement. | **16** | **1 Aug** **To** **31 Aug** |
| **Capital of the Company**4.1 Various Modes for Raising of Share Capital including private placement,public issue, rights issue, bonus shares.4.2 ESOS, Sweat Equity Shares, Buy-back of shares.4.3 Allotment of Shares: Meaning- - Statutory provisions for allotment,improper and irregular allotment- Consequences of irregular allotment.4.4 Calls On Shares: Meaning- Requisites of a valid call, Calls in advance4.5 Share Certificates: Meaning, Provisions regarding issue of sharecertificates - Duplicate Share Certificate.4.6 Share Capital – Meaning, Structure (Kinds) – Concept of Securities –Definition, Nature and Kinds of Shares. | **16** | **1 Sep****To****30 Sep**  |
| **Forfeiture, Surrender & Transfer of Shares**5.1 Forfeiture and Surrender of Shares: Meaning of forfeiture of shares: -Conditions/Rules of valid forfeiture- Effect offorfeiture- Re-issue of forfeited shares- Annulment of forfeiture-5.2 Surrender of shares5.3Transfer and transmission of shares - meaning and proceduredistinction between transfer and transmission5.4 Nomination of shares |  | **1 Oct To****\_\_Oct** |
| **E-Governance and E-Filing:**6.1 Introduction- Meaning of E-Governance6.2 Advantages of E-Governance,6.3 Basic understanding of MCA Portal6.4 E-filing (Ss. 397 to 402), DIN-Directors Identification Number (Ss. 153-159) |  | **\_\_ Nov****To****30 Nov** |
| **Management of Company:**7.1 Board of Directors: Definition, Powers, Restrictions, Prohibition onBoard. (Ss. 179 to 183)7.2 Director: Meaning and Legal position of directors.7.3 Types of Directors – Types including Executive, Non-Executive,Independent, Additional, Alternate, Interested, Nominee Director,Related Party Transactions (Ss. 188)7.4 Appointment of Directors, Qualifications and Disqualifications.7.5 Powers, Duties, Liabilities of Directors, Remedies for Breach ofDuties.7.6 Loans to Directors (S. 185), Remuneration of Directors | **16** | **1 Dec** **To****31 Dec** |
| **Key Managerial Personnel (KMP)**8.1 Meaning, Definition and Appointments ofManaging Director, Whole Time Director,Manager,Company SecretaryTerm of office/ Tenure of appointment, Remuneration –8.2 Distinction between Managing Director, Manager and Whole TimeDirector - Role (Powers, Functions of above KMP)8.3 Corporate Social Responsibility (CSR) [U/S 135] – Concept who isAccountable, CSR Committee, Activities under CSR,8.4 Role of Board of Directors.8.5 Prevention of Oppression and Mismanagement (Ss. 241 to 246) | **16** | **1 Jan****To** **31 Jan** |
| **Company Meetings:**9.1 Board Meeting – Meaning and Kinds9.2 Conduct of Meetings - Formalities of valid meeting [Provisionsregarding agenda, notice, quorum, proxies, voting, resolutions (procedureand kinds) minutes, filing of resolutions, Virtual Meeting]9.3 Meeting of Share HoldersGeneral Body Meetings, Types of MeetingsA. Annual General Meeting (AGM), Ss. 96 to 99B. Extraordinary General Meeting (EOGM) – S. 1009.4 Provisions regarding convening, constitution, conducting of GeneralMeetings contained in Ss. 101 to 114 | **16** | **1 Feb****To****28 Feb** |
| **10.** | **10.1 Revival and Re-habilitation of Sick Companies (S. 253-269)****10.2 Compromises, Arrangements and Amalgamation:** Concept andPurposes of Compromises, Arrangements, Amalgamation, Reconstruction –Fine distinction between these terms.:**10.3 Winding –up**: Meaning of winding-up, Dissolution of company,Conceptual understanding of winding-up by the Tribunal, Compulsorywinding-up, Members’ voluntary winding-up, Creditors’ voluntarywinding-up | **16** | **1 Mar****To****31 Mar** |

Prof. Aswale Santosh Radhakisan

Signature:-

**F.Y. B.Com.**

**Optional Paper**

**Subject Name -: Computer Fundamentals**

**Course Code -: 104 (**B**)**

**Subject Teacher :- Prof. Aswale S. R.**

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| --- | --- | --- | --- |
| **Unit****No.** | **Topic** | **No. of****Lectures** | **Month** |
| **1**.**2.****3.****4.****5.****6.****7.****8.****9.****10.** **11.** **12.** | **Introduction to Computer Fundamentals** Introduction to ComputerComputer System HardwareComputer MemoryInput and Output DevicesInteraction between User and ComputerIntroduction to Free and Open Source SoftwareDefinition of Computer Virus, Types of Viruses, Use of Antivirus software | **8** | **16 June****To****30 June** |
| **Basics of Operating System** Definition of Operating SystemObjectives, types, and functions of Operating SystemsWorking with Windows Operating System: Introduction, The Desktop, Structureof Windows, Windows Explorer, File and Folder Operations, The Search, TheRecycle Bin, Configuring the Screen, Adding or Removing New Programs usingControl Panel, Applications in windows (Paint, Notepad, WordPad, Calculator) | **16** | **1 July****To****31 July** |
| **Introduction to Business Communication Tools** [12]**MS-Word**: Introduction, Starting MS-Word, MS-Word Screen and itsComponents, Elementary Working with MS-Word**MS-Excel**: Introduction, Starting MS-Excel, Basics of Spreadsheet, MS-ExcelScreen and Its Components, Elementary Working with MS-Excel**MS-Powerpoint**: Introduction, Starting MS-PowerPoint, Basics of PowerPoint,MS-PowerPoint Screen and Its Components, Elementary Working with MSPowerPoint |
| **Introduction to Computer Network** [06]IntroductionImportance of NetworkingComputer Network (LAN, WAN, MAN)Network Components (Hub, Switch, Bridge, Gateway, Router, Modem)Network Topology, Wireless Networks | **16** | **1 Aug** **To** **31 Aug** |
| **Use of Computer in Commerce** Direct/Random, Index )Computer Applications in Business – Need and ScopeComputer Applications in various fields of Commerce: Personnel Administration,Accounting, Cost and Budgetary Management, Purchasing, Banking, Insuranceand Stock-broking, e-governanceIntroduction to E-Commerce, Evolution of E-Commerce, Role of E-Commerce,E-Commerce Framework, E-Commerce Categories | **16** | **1 Sep****To****30 Sep** |
| **Internet and Internet application**Introduction, Internet evolutionWorking of Internet, Use of InternetOverview of World Wide Web (Web Server and Client)Introduction to Search engine and Searching the WebDownloading filesIntroduction to Web BrowsersWorking with E-mail (creation and use of the same)  |  | **1 Oct To****\_\_Oct** |
| **Electronic Data Interchange**Introduction to EDIEDI ArchitectureFinancial EDIOverview of the technology involved in EDI |  | **\_\_ Nov****To****30 Nov** |
| **Electronic Payment System**Introduction to EPSIntroduction to EFT (Electronic Fund Transfer)Introduction to SET (Secure Electronic Transaction)Business requirement addressed by SETIntroduction to Digital Signature and Digital Certificates , Stages of SETTypes of Payment System: Digital Cash, Electronic Cheque, Smart Card,Credit/Debit Card | **16** | **1 Dec** **To****31 Dec** |
| **Introduction to HTML.**Introduction to HTML. Working of HTMLCreating and loading HTML page, tagsStructure of on HTML, Document, Stand Alone TagsFormatting text, Adding ImagesCreating hyper Links, TablesSending E-mails through Web PageSample web pages | **16** | **1 Jan****To** **31 Jan** |
| **Introduction To Web page Design**Introduction to Web design, Types of Web PagesWeb design PyramidBuilding web sitesWeb development process model | **16** | **1 Feb****To****28 Feb** |
| **Designing The web pages**Page size, Page type, Page margin, Entrance pageExit page, Graphics in Webpage designAnimation Effect, Sound EffectColor Effect |
| Uploading the web site (Web space, Domain Name, Hosting the web site)**Internet Security**Security, PrivacyEthical Issues & Cyber Law |

Prof. Aswale Santosh Radhakisan

Signature:-

**F.Y. B.Com.**

**Compulsory Paper**

**Subject Name -: Business Economics (Micro)**

**Course Code -: 103**

**Subject Teacher:- Prof. Aswale S. R.**

**Term I**

|  |  |  |  |
| --- | --- | --- | --- |
| **Unit****No.** | **Topic** | **No. of****Lectures** | **Month** |
| **1**.**2**.**3.****4.****5.****6.** | **INTRODUCTION.**1.1 Meaning, Nature and Scope of Business Economics- (Micro)1.2 Difference between Micro and Macro Economics.1.3 Tools for Analysis a. Functional Relationships b. Schedules c. Graphs d. Equations | **8** | **16 June****To****30 June** |
| 1.4 Goals of firms a) Economic Goals of Firms 1. Profit Maximization 2. Shareholders Wealth Maximization 3. Management Reward Maximization 4. Growth of the firm 5. Sales maximization 6. Long run survival b) Non-Economic goals 1. Political power, Prestige 2. Social responsibility and welfare 3. Goodwill of employees**DEMAND ANALYSIS**2.1 Elasticity of Demand, Types of Elasticity, Price Elasticity, Income  Elasticity and Cross Elasticity.2.2 Consumer Behaviour a) Marginal Utility Approach - Limitations b) Indifference Curve Analysis - Concept - Characteristics - Consumer Equilibrium | **16** | **1 July****To****31 July** |
| 2.3 Demand Forecasting and Estimation a) Meaning and objectives of Demand Forecasting b) Methods of Demand Forecasting c) Descriptive Analysis of i) Direct Methods 1) Consumer Survey 2) Expert opinion 3) Simulating market situation 4) Controlled Market Experiments ii) Indirect Methods 1) Simple correlation 2) Trend Projections | **16****16** | **1 Aug** **To** **31 Aug****1 Sep****To****30 Sep** |
| PRODUCTION AND COST ANALYSIS3.1 Production Function – Meaning3.2 Law of Variable Proportions - The Three Stages3.3 Law of Returns to Scale - The Three Stages |
| 3.4 Economies and Diseconomies of Scale – Internal and External3.5 Cost Analysis – Types of Costs a) Types of Costs 1) Total cost 2) Average Cost 3) Marginal Cost 4) Opportunity cost b) Behaviour of Cost Curves 1) In the Short Run 2) In the Long Run |  | **1 Oct To****\_\_Oct** |
| **REVENUE BEHAVIOUR**4.1 Meaning and Importance of Revenue Concepts4.2 Revenue (TR), Average Revenue (AR) Marginal Revenue (MR).4.3 Relationship between Total Revenue, Average Revenue and Marginal Revenue |  | **\_\_ Nov****To****30 Nov** |
| **PRICING UNDER VARIOUS MARKET CONDITIONS**5.1 Perfect Competition – Features and equilibrium5.2 Monopoly – Features and equilibrium, Price Discrimination5.3 Monopolistic competition - Features and equilibrium5.4 Oligopoly – Features | **16** | **1 Dec** **To****31 Dec** |
| **FACTOR PRICING**6.1 Marginal Productivity theory of Distribution.6.2 Rent a) Theories of Rent i) Ricardian Theory of Rent ii) Modern Theory of Rent6.3 WAGES - i) Backward sloping Supply curve of Labour. ii) Collective Bargaining & Trade Unions | **16** | **1 Jan****To** **31 Jan** |
| 6.4 INTEREST - a) Theories of Interest – i) Loanable Fund Theory of Interest ii) Keynes Liquidity Preference Theory of Interest6.5 PROFIT - a) Theories of Profit – i) Dynamic Theory of Profits ii) Innovation Theory of Profit iii) Risk and Uncertainty Theory of Profit | **16** | **1 Feb****To****28 Feb** |

Prof. Aswale Santosh Radhakisan

Signature:-