**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.**

|  |  |  |  |
| --- | --- | --- | --- |
| 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 for  ascertaining 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 certificates  Sections (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’s  available 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 of  WIPO.TRIPS: As an agreement to protect IPR-Objectives & categories of IPR  covered by TRIPS.  Definition and conceptual understanding of following IPRs under the relevant  Indian 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, internet  domain name- Rights of trademark holder.  Design : Importance, characteristics, Rights of design holder.  Geographical Indications, Confidential Information & Trade Secrets, Traditional  knowledge—Meaning & scope of these IPRS. | 16 |
|  | February | **7. Negotiable Instruments Act, 1881**:  Concept of Negotiable Instruments: Characteristics, Definition Important  relevant definitions under the Act  .Definitions, Essentials of promissory note, bill of exchange and cheque.  Distinction between these instruments. Crossing of cheques – It s meaning and  types.  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 of  cheques. | 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 |

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**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, Profitvolume  Ratio, Break-Even Point & Margin of Safety.  Cost-Profit-Volume Analysis- Assumptions and limitations of cost  volume analysis  Application of Marginal Costing Technique:- Marginal cost decisions-Make or  buy 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 control  2.3 Procedure of Budgetary control  2.4 Essentials of Budgetary control  2.5 Advantages and Limitations of Budgetary control  2.6 Types of Budgets. | 16 |
|  | September | **3. Uniform costing**  Meaning and objectives of Uniform costing  Areas Advantages and Limitations  Requisites 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 costing  5.2 Types of standards, setting up of Material & Labour standards  5.3 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 costing  5.6 Variance Analysis  5.6.1 Meaning, Types and Causes of Material & Labour  variances.  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 companies  Act 1956.  7.2 Meaning, Scope, objectives & advantages Cost Audit.  7.3 Procedure of Cost Audit, Cost Audit Programme.  7.4 Verification of Cost Records  7.5 Cost Audit Notes | 16 |
|  | February | **7 Cost Accounting Record Rules & Cost Audit:**  7.1 Introduction to cost accounting record u/s 148 of the companies  Act 2013  7.2 Cost records and Verification of Cost Records  7.3 Cost auditor – Appointment- Rights and duties  . | 16 |
|  | March | **Cost Audit (Legal Provisions):**  8.1 Provision of Indian companies Act. And the Rules there under regarding  cost 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 from  time 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 stock  B. **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 of  application 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 price  B. **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 on  various 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 double  entry | 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 and  Management 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.**

|  |  |  |  |
| --- | --- | --- | --- |
| SR.No | Month | Name of Topics | Period |
| 1 | June | **-------------** | --- |
|  | Jully | **Accounting Standards:-**  Detailed Study of Accounting Standards 5, 6, 10, 14, 21 with Practical Examples  numerical case studies, Application nature. | 16 |
|  | August | **Company Final Accounts:-**  Preparation of Final Accounts- Forms and contents as per Provisions of Companies  Act (As Amendment upto the beginning of the relevant academic year) As per  Revised 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 and  preparation of Balance Sheet After Internal Reconstruction | 16 |
|  | February | **Holding Company Account:-**  Preparation of consolidated Balance sheet of Holding Company with one  subsidiary only. Adjustment of inter company transactions, unrealized profit of  stock. | 16 |
|  | March | **Valuations of Shares:-** Concept of  Valuation, Need for Valuation, Special Factors affecting Valuation of Shares,  Methods of Valuation - (a) Net Assets Method, (b) Yield Basis Method, (c) Fair  Value 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 Accounting  1.1 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 Control  4.2 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 Layout  5.2 Types of Stores Organization  5.3 Classification and Codification  5.4 Stores and Material Records - Bin Card, Store Ledger etc.  5.5 Issue of Material and Pricing Methods of Issue of Material  a) FIFO b) LIFO c) Weighted Average . | 16 |
|  | January | ***Inventory Control***  6.1 Stock taking, Periodic and Perpetual Metho  6.2 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’s  Differential piece rate System  7.3 Incentive Plans – Halsey Premium Plan, Rowan Premium Plan | 16 |
|  | March | ***Other Aspects of Labour***  8.1 Labour Turnover  8.2 Job Analysis & Job Evaluation  8.3 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 purchase  consideration (Net Asset and Net Payment method), accounting procedure in the  books of the firm and balance sheet of new company | 16 |
|  | October | **Computerized Accounting Environment**  Meaning and Introduction, application of accounting software package, Voucher  entry through software package. | 12 |
|  | December | **Introduction and Relevance of Accounting Standards**  Overview of Accounting Standards in India-Concept, Need, Scope and  Importance. 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, Journal  Entries And Ledger Accounts in The Books of Purchaser and Seller. | 16 |
|  | February | **Royalty Accounts [excluding sub-lease]:**  Royalty, Minimum Rent, Short Workings, Recoupment of Short  Working, Lapse of Short Working. Journal Entries and Ledger Accounts in the  Books of Landlord and Lessee. | 16 |
|  | March | **Departmental Accounts**  Meaning and Introduction, Methods and Techniques, Allocation of expenses, Inter  Departmental 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 the  changes introduced by the Act of 2013;  1.2. Nature and types of Companies, Definitions and important features of a  Company- Distinction between a company and a partnership - Lifting or  Piercing the Corporate Veil  1.3. Types of Companies based on various criteria including one man  company, dormant company, sick and small company, associate  company.  1.4. Distinction between private and public company (Advantages,  Disadvantages and privileges of both the companies) - Conversion of a  private company into a public company - Conversion of a public  company 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 and  contents- Alteration of memorandum.  3.2 **Articles of Association:** Meaning- Relationship of and distinction  between Memorandum of association and Articles of association-  Contents and form of Articles- Alteration of articles- Doctrine of  constructive notice- Doctrine of Indoor Management.  3.3 **Prospectus:** Meaning and Definition- Contents- Abridged form of prospectus- Statutory requirements in relation to prospectus- Deemed  prospectus- Shelf prospectus - Statement in lieu of prospectus- Misstatement  in 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 advance  4.5 Share Certificates: Meaning, Provisions regarding issue of share  certificates - 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 of  forfeiture- Re-issue of forfeited shares- Annulment of forfeiture-  5.2 Surrender of shares  5.3Transfer and transmission of shares - meaning and procedure  distinction between transfer and transmission  5.4 Nomination of shares |  | **1 Oct To**  **\_\_Oct** |
| **E-Governance and E-Filing:**  6.1 Introduction- Meaning of E-Governance  6.2 Advantages of E-Governance,  6.3 Basic understanding of MCA Portal  6.4 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 on  Board. (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 of  Duties.  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 of  Managing Director, Whole Time Director,  Manager,  Company Secretary  Term of office/ Tenure of appointment, Remuneration –  8.2 Distinction between Managing Director, Manager and Whole Time  Director - Role (Powers, Functions of above KMP)  8.3 Corporate Social Responsibility (CSR) [U/S 135] – Concept who is  Accountable, 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 Kinds  9.2 Conduct of Meetings - Formalities of valid meeting [Provisions  regarding agenda, notice, quorum, proxies, voting, resolutions (procedure  and kinds) minutes, filing of resolutions, Virtual Meeting]  9.3 Meeting of Share Holders  General Body Meetings, Types of Meetings  A. Annual General Meeting (AGM), Ss. 96 to 99  B. Extraordinary General Meeting (EOGM) – S. 100  9.4 Provisions regarding convening, constitution, conducting of General  Meetings 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 and  Purposes 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, Compulsory  winding-up, Members’ voluntary winding-up, Creditors’ voluntary  winding-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 Computer  Computer System Hardware  Computer Memory  Input and Output Devices  Interaction between User and Computer  Introduction to Free and Open Source Software  Definition of Computer Virus, Types of Viruses, Use of Antivirus software | **8** | **16 June**  **To**  **30 June** |
| **Basics of Operating System**  Definition of Operating System  Objectives, types, and functions of Operating Systems  Working with Windows Operating System: Introduction, The Desktop, Structure  of Windows, Windows Explorer, File and Folder Operations, The Search, The  Recycle Bin, Configuring the Screen, Adding or Removing New Programs using  Control 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 its  Components, Elementary Working with MS-Word  **MS-Excel**: Introduction, Starting MS-Excel, Basics of Spreadsheet, MS-Excel  Screen 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]  Introduction  Importance of Networking  Computer 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 Scope  Computer Applications in various fields of Commerce: Personnel Administration,  Accounting, Cost and Budgetary Management, Purchasing, Banking, Insurance  and Stock-broking, e-governance  Introduction 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 evolution  Working of Internet, Use of Internet  Overview of World Wide Web (Web Server and Client)  Introduction to Search engine and Searching the Web  Downloading files  Introduction to Web Browsers  Working with E-mail (creation and use of the same) |  | **1 Oct To**  **\_\_Oct** |
| **Electronic Data Interchange**  Introduction to EDI  EDI Architecture  Financial EDI  Overview of the technology involved in EDI |  | **\_\_ Nov**  **To**  **30 Nov** |
| **Electronic Payment System**  Introduction to EPS  Introduction to EFT (Electronic Fund Transfer)  Introduction to SET (Secure Electronic Transaction)  Business requirement addressed by SET  Introduction to Digital Signature and Digital Certificates , Stages of SET  Types 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 HTML  Creating and loading HTML page, tags  Structure of on HTML, Document, Stand Alone Tags  Formatting text, Adding Images  Creating hyper Links, Tables  Sending E-mails through Web Page  Sample web pages | **16** | **1 Jan**  **To**  **31 Jan** |
| **Introduction To Web page Design**  Introduction to Web design, Types of Web Pages  Web design Pyramid  Building web sites  Web development process model | **16** | **1 Feb**  **To**  **28 Feb** |
| **Designing The web pages**  Page size, Page type, Page margin, Entrance page  Exit page, Graphics in Webpage design  Animation Effect, Sound Effect  Color Effect |
| Uploading the web site (Web space, Domain Name, Hosting the web site)  **Internet Security**  Security, Privacy  Ethical 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 ANALYSIS  3.1 Production Function – Meaning  3.2 Law of Variable Proportions - The Three Stages  3.3 Law of Returns to Scale - The Three Stages |
| 3.4 Economies and Diseconomies of Scale – Internal and External  3.5 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 Concepts  4.2 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 equilibrium  5.2 Monopoly – Features and equilibrium, Price Discrimination  5.3 Monopolistic competition - Features and equilibrium  5.4 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 Rent  6.3 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 Interest  6.5 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:-