

# University of Poona



Syllabus for M. Com. ( Revised Course )

( Semester III and IV )

( Effective from July 1981 )

*Following papers are prescribed for Semesters III and IV :*

From Group C-Special subjects. Any two subjects to be selected, each subject consists of 4 Courses i.e. Two Departmental College Courses and Two University Courses. Course Number I and II will be the Departmental/College Courses and Course Number III and IV will be the University Courses.

There are in all 9 special subjects as given below. The students shall offer any two special subjects out of 9.

In each special subject there shall be two papers. Each such paper will be divided into Two Courses. It means, a student shall give examination for 4 Courses (of 100 marks i.e. 60 + 40 ch) in each special subject.

Circular No. 176 of 1988

*Subject :—Syllabus of 85 Pattern at M.Com.*

In pursuance of the decision taken by the University authorities, it is hereby notified for the information of all concerned that since the departmental courses are discontinued for the M.Com. Part II Examination (O. Semester III and IV) the Syllabus for 85 pattern at M.Com. shall be as follows with effect from June, 1988.

*Old Course**85 Pattern*

1. *Advanced Accounting-I*  
 (A) CM 921 (Sem. III)  
 (B) CM 901 (Sem. IV)  
 CM 921 and CM 901 syllabus for annual examination under 85 Pattern.
2. *Advanced Accounting-II*  
 (A) CM 022 (Sem. IV)  
 (B) CM 001 (Sem. IV)  
 CM 022 and CM 001 syllabus for annual examination under 85 Pattern.
1. *Advanced Costing-I*  
 (A) CM 925  
 (B) CM 909  
 Note:—CM 925 and CM 909 syllabus for annual examination under 85 Pattern.
2. *Advanced Costing-II*  
 (A) CM 026  
 (B) CM 009  
 Note:—CM 026 and CM 009 syllabus for annual examination under 85 Pattern.
1. *Statistics and Operation Research*  
 (A) CM 981  
 (B) CM 907  
 Note:—CM 981 and CM 907 syllabi for the annual examination under 85 Pattern.
- Paper II*—CM 082  
 CM 007  
 Note:—CM 082 and CM 007 syllabi for the annual examination under 85 Pattern.

Ganeshkhind, Pune-411 007  
 Ref. No. CBC/1010  
 Date: 21-6-1988

S. V. Panchwagh  
 for Registrar.

*Group C* :—There are Nine Special subjects. ( Two papers and Two courses in each paper ). Total 4 Courses in each subject.

1.  Advanced Accounting.
2.  Business Administration.
3.  Company Law, Secretarial Practice.
4.  Public Utilities and Public Enterprises.
5.  Banking and Finance.
6.  Co-operation and Rural Development.
7.  Statistics and Operation Research.
8.  Personnel Management and Industrial Relations
9.  Advanced Costing.

For Example :

Group A	..Three Papers compulsory ( six courses )	600 marks
Group B	..One Paper out of three papers ( two courses )	200 marks
Group C	..There are Nine Special Subjects ( two papers and two courses in each paper ) total for courses in each subject	400 marks ( for each subject )

Total ..1600 marks

(A) University Examination for following papers :

Group A—Three Papers ( six courses )	..600 marks
Group B—One Paper ( two courses )	..200 marks
Group C—Two Papers ( four courses ) ( One each from two special subjects selected by the candidate )	..400 marks

Total ..1200 marks

(B) Departmental/College examination for following papers:

Group C—Two papers ( four courses ) .. 400 marks  
 (One each from two special subjects selected by the candidate)

The syllabus for the papers in Group " C " will follow :

Group " C "

Special .. One paper of two courses—University  
 subject ( 100+100 ) = 200

Number 1 .. Second paper of two courses—College  
 ( 100+100 ) = 200

Special .. One paper of two courses—University  
 subject ( 100+100 ) = 200

Number 2 .. Second paper of two courses—College  
 ( 100+100 ) = 200.

1. Advanced Accounting :

Departmental Course I—CM 921—Sem. III  
 Departmental Course II—CM 022—Sem. IV  
 University Course III—CM 901—Sem. III  
 University Course IV—CM 001—Sem. IV

2. Business Administration :

Departmental Course I—CM 931—Sem. III  
 Departmental Course II—CM 032—Sem. IV  
 University Course III—CM 902—Sem. III  
 University Course IV—CM 002—Sem. IV

3. Company Law, Secretarial Practice :

Departmental Course I—CM 941—Sem. III  
 Departmental Course II—CM 042—Sem. IV  
 University Course III—CM 903—Sem. III  
 University Course IV—003—Sem. IV

4. **Public Utilities and Public Enterprises :**  
 Departmental Course I—CM 951—Sem. III  
 Departmental Course II—CM 052—Sem. IV  
 University Course III—CM 904—Sem. III  
 University Course IV—CM 004—Sem. IV
5. **Banking and Finance :**  
 Departmental Course I—CM 961—Sem. III  
 Departmental Course II—CM 062—Sem. IV  
 University Course III—CM 905—Sem. III  
 University Course IV—CM 005—Sem. IV
6. **Co-operation and Rural Development :**  
 Departmental Course I—CM 971—Sem. III  
 Departmental Course II—CM 072—Sem. IV  
 University Course III—CM 906—Sem. III  
 University Course IV—CM 006—Sem. IV
7. **Statistics and Operational Research :**  
 Departmental Course I—CM 981—Sem. III  
 Departmental Course II—CM 082—Sem. IV  
 University Course III—CM 907—Sem. III  
 University Course IV—CM 007—Sem. IV
8. **Personnel Management and Industrial Relations :**  
 Departmental Course I—CM 991—Sem. III  
 Departmental Course II—CM 092—Sem. IV  
 University Course III—CM 908—Sem. III  
 University Course IV—CM 008—Sem. IV
9. **Advanced Costing :**  
 Departmental Course I—CM 925—Sem. III  
 Departmental Course II—CM 026—Sem. IV  
 University Course III—CM 909—Sem. III  
 University Course IV—CM 009—Sem. IV

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*Foot Note :—*The First Digit will show the Semester Number (i.e. Digit 7—Semester I, Digit 8—Semester II, Digit 9—Semester III and Digit 0—Semester IV). The Second and Third Digits will show the Departmental or University Course, From Number 1 to 20—University Courses and from number 21 to 92—Departmental Courses.

(1) Colleges are free to choose the combination of Courses to be taught in Semester III and Semester IV. However at the end of IV Semester, the candidates should have completed all eight courses in four papers of any two *Special Subjects* (i.e. 1 to 9).

(2) The present system of Internal assessment remains same in case of both—College / Departmental courses as well as University courses

(3) The marks obtained by a candidate in College / Departmental course will not be counted for determining the Grade but will be shown in the transcript to be given to each candidate separately.

#### Group C-I—Course I—CM 921

#### ADVANCED ACCOUNTING

1. Accounts of limited companies Redemption of Debentures and Preference shares—Final Accounts.
2. Re-organisation, Reconstruction, Amalgamation, Absorption and Liquidation of Companies (Excluding Liquidator's final Statement of Account).
3. Account of Holding Companies and Preparation of consolidated Balance Sheet with only two Company Subsidiaries.
4. Hire Purchase Accounts—H. P. Trading Account only.

#### *Books Recommended*

1. Accountancy—Pickles.
2. Advance Accounting—J. R. Batliboy.
3. Advanced Accounting—Shukla and Grewal.
4. Advanced Accountancy—R. R. and V. S. Gupta.
5. Higher Science of Accountancy—Dr. A. N. Agarwala.
6. Treaties and Company Accounts—C. B. Gupta and B. D. Agrawal.
7. Financial Accounting Advanced—B. D. Agarwal.
8. Advanced Accountancy—R. L. Gupta.
9. Advanced Accountancy—Hrishikesh Chakrawarty.
10. Advanced Accountancy—Yorston and Smith.
11. Book Keeping and Accounts—Spicer and Pegler.

## Group C 1—Course II—CM 022

## ADVANCED ACCOUNTING

1. Audit of different forms of Commercial and other organizations—Banking, Insurance and Electricity Companies, Co-operative Societies, Public Trusts and other Charitable Institutions.
2. Balance Sheet Audit.
3. *Investigations of Accounts*—Investigation for purchase of business, on behalf of incoming partner, on behalf of an interding investor in Limited Companies—Provisions under Indian Companies Act, 1956.

*Books Recommended*

1. Spicer and Pegler's Practical Auditing—Ghatalia.
2. Practical Auditing—B. N. Tondon.
3. Principles of Auditing—De Paula.
4. Principles of Auditing—Mays.
5. Internal Auditing—W. W. Bigg.
6. Principles and Practice of Auditing—J. R. Balliboy.
7. Revision lectures on Auditing based on upto-date law—R. R. Gupta.
8. Balance Sheet: How to read & understand them—P. Torrey.
9. Accounting Theory—Eidon and S. Hendrikson.
10. Contemporary Auditing—Kamal Gupta.

## Group C 1—Course III—CM 901

## ADVANCED ACCOUNTING

1. Packages Accounts, Underwriter's Accounts, Accounts of Professionals.
2. Systems for controlling the operations of Branches including foreign branch.
3. Valuation of Goodwill and valuation of Shares.

4. Agricultural, Poultry and Dairy Farming accounting.
5. Mechanized Accounting-Punch card system and primary knowledge of working of computers.

*Books Recommended*

1. Accountancy—Pickles.
2. Advanced Accounting—J. R. Bathiboy.
3. Advanced Accounts—Shukla and Grewal.
4. Advanced Accountancy—R. R. and V. S. Gupta.
5. Higher Science of Accountancy—Dr. A. N. Agarwala.
6. Treaties on Company Accounts—C. B. Gupta and B. D. Agarwal.
7. Financial Accounting Advanced—B. D. Agarwal.
8. Advanced Accountancy—R. L. Gupta.
9. Advanced Accountancy—Hrishikesh Chakrawarty.
10. Advanced Accountancy—Yorston and Smith.
11. Book Keeping and Accounts—Spicer and Pedler.

**Group C 1—Course IV—CM 001**

**ADVANCED ACCOUNTING**

1. Audit of Public Sector Undertakings.
2. Government System of Audit.
3. Concept of Cost Audit and relevant provisions under the Companies Act regarding the same
4. Audit Reports of various types of companies including qualified audit report.
5. Audit of mechanised Accounts and E.D.P. Systems.

*Books Recommended*

1. Spicer and Peggler's Practical Auditing-Ghatalia.
2. Practical Auditing—B. N. Tandon.
3. Principles of Auditing—De Paula.
4. Principles of Auditing—Margs.
5. Internal Auditing—W. W. Bigg.



6. Principles and Practice of Auditing—J. R. Batliboy.
7. Revision lectures on Auditing based on upto-date law—R. R. Gupta.
8. Balance Sheet—How to read and understand them P. Torey.
9. Accounting Theory—Eidon and S. Hendrikson.
10. Contemporary Auditing—Kamal Gupta.
11. An introduction to Indian Government Accounts and Audit issued under the authority of the Controller Auditor General of India—Manager of Publication, Delhi 8.
12. Cost Audit and Management Audit—J. G. Tikhe ( Published by Bangalore Chapter of Cost Accountants ).
13. Cost Audit Manual—Shome—Banerjee.

### Special Group 2 : Business Administration

#### Course I—CM 931

#### MATERIALS MANAGEMENT

1. *Importance of Materials Management*—Objectives, function and Scope of Materials Management—Forecasting and Planning for Materials Management—Legal aspects of Materials Management—Future of Materials Management.

2. *Integrated Materials Management*—Corporate Policy and Materials Management—Organisation and Control for Materials Management—Role of PERT in Materials Management—Computers in Materials Management—Operation Research techniques in Materials Management.

3. *Sources*—Make, Buy or lease—Buying Process—Purchase Price Analysis Cost Reduction techniques—Creative Purchasing—purchasing under the uncertainties—purchase of capital equipment.

4. *Value Analysis*—Materials Handling—International buying—Import substitution—Problems of technology transfer—Ethics in purchasing.

*Books Recommended*

1. Pajit A. R.—Materials Management.
2. Ammer Dean—Materials Management.
3. Gokarn P. R.—Essentials of Materials Management.
4. GopalKrishnan and Sunderan—Materials Management— an integrated approach.
5. Algaian D. W.—Materials Management.

## Special Group 2 : Business Administration

## Course II—CM 032

## INVENTORY MANAGEMENT

1. *Inventory Management*—Its functions and importance— Control and advantages—Problems of inventory control, Selective control.
- A, B, C analysis—Policies for A, B and C class items
2. *Ordering, Costs, Economic Order Quantity (E. O. Q.)*— its limitations quantity discounts—Poision distribution lead time, stocking out cost, safety stock
3. *Fixed order quantity system* ( FOQ system of ordering) — Fixed Period ordering system ( Periodic review system ) Replenishment system—Inventory control system in operation—inventory records—information flow—organizational aspects.
4. *Inventory control for raw material, work-in-process and finished good and spare parts.* Valuation of inventories. Inventory control—its constrains and experiment in India inventory control. in public sector—Guidelines for inventory control, computer applications.

*Books Recommended*

1. Jhamb, L. C.—Inventory Management.
2. Whitin, T. M.—The Theory of Inventory Management.
3. Lamar Lee and Dobler Donald—Purchasing and Inventory Management.

4. Buchan J. and E. Koenigsberg—Scientific Inventory Management
5. Chadda, R. S.—Inventory Management in India (Allied Publishers).

**Special Group 2 : Business Administration**

**Course III—CM 902**

**MARKETING MANAGEMENT**

1. *Marketing Management*—Meaning, scope and importance selling and Marketing concepts—Marketing Mix—Market Segmentation Marketing organisation—Role of a Marketing manager—Market Planning and budgeting Product strategies—New Product introduction.

2. *Marketing Research*—Meaning, aims & objectives nature and scope—benefits—functions essential constituents—techniques—need of marketing research in India—Methods of conducting Marketing Research—Choice of factors for selecting methods of marketing research.

3. *Sales promotion*—Meaning techniques Advertising and publicity—media of advertisement—types of advertisements—research in advertising—effectiveness studies—sales forecasting.

4. *Physical distribution and Channels of distribution*—The concept of distribution, the scope of distribution management Organisation set up for physical distribution. Distribution management a key to economic development—Designing of channels of distribution—Consumerism—behaviour analysis.

*Books Recommended*

1. R. S Davar—Modern Marketing Management.
2. Philip Kotlar—Marketing Management.
3. Kulkarni, Pradhan & Patil—Modern Marketing Research.
4. Michael V. P.—Sales Management in India.
5. Mamoria, C. B and Joshi R. L.—Principles Practices of Marketing in India.

**Special Group 2 : Business Administration****Course IV—CM 002****EXPORT MANAGEMENT**

1. *Export Management*—Definition—nature and scope—Market Research and planning for export marketing—Export Marketing management—distribution channel—Storage and ware housing.

2. *Export Management as a profession*—Function of export management—export management techniques—Functions and skills of export manager—Role of export house.

3. *Export Pricing*—Export promotion—Export procedures Export financing—Role played by Govt and its agencies—Export incentives—REP licences—Duty drawbacks GATT, GSP and IIFT.

4. Objective of export marketing—India's foreign trade—major exporting countries and items—International marketing—Trade barriers—study of oversea's markets—product and market oriented approach.

*Books Recommended*

1. Davar, R. S.—Modern Marketing Management.
2. Kotlar, Philip—Marketing Management.
3. Tirodkar, Borkar, Karnavat—Export Management.
4. Ullal, Y. R.—Export Management.
5. Balgopal, T. A. S.—Export Management.

**Group C 3 : Company Law and Secretarial Practice****Course I—CM 941**

Incorporation of company and matters incidental thereto.  
Memorandum of association.

Articles of association. Table A.

Provisions with respect to change of in Memorandum of association and articles of association.

Private Companies—Conversion of Private into Public and Vice-Versa.

Control of Capital issues.

Prospectus, Statement in lieu of prospectus.

Allotment and other matters relating to issue of shares and debentures.

Alteration of Capital.

The above topics are to be studied with specific provisions of Cos. Act.

*List of Books*

- (1) Indian Companies' Act, 1956—Bare Text, Published by Government of India.
- (2) Lectures on Company Law—S. M. Shah.
- (3) Indian Company Law—Avtar Singh.
- (4) Principles of Company Law—Shukla and Gulshan.
- (5) Indian Company Law, Vol, I and II—M. J. Sethna.

**Group C3: Company Law and Secretarial Practice**

**Cours II—CM 042**

Audit of Companies—Branch Audit.

Investigation of Companies Arbitration Compromises Arrangements, Reconstruction.

Prevention of oppression and mismanagement.

Constitution and powers of advisory commission.

Winding up of Companies Foreign Companies.

The above topics are to be studied with specific provisions of the Act Cos. Act.

*List of Books*

- (1) Indian Companies' Act 1956—Barc Text, Published by Government of India.
- (2) Lectures on Company Law—S. M. Shah.
- (3) Indian Company Law—Avtar Singh
- (4) Principles of Company Law—Shukla and Gulshan.
- (5) Indian Company Law, Vol I and II—M. J. Sethna.

**Group C 3 : Company Law and Secretarial Practice****Course III—CM 903****COMPANY ADMINISTRATION**

**Company Administration; Hierarchy of Company Administration, Shareholders, Board, Managerial Personnel and Company Secretary.**

**Company Secretary—Importance, Position, Qualities of a successful Secretary.**

**Statutory provision relating to Company Secretary; Appointment and Dismissal. Scope of Works, Powers, Rights, Duties and Responsibilities; Liability—Statutory and Contractual.**

**Role of the Company Secretary—As Statutory Officer; Compliance of requirements—Companies Act, MRTP Act and other Economic and Social Legislations applicable to a Company.**

**As Co-ordinator; Relation with the Board, Chairman, Managing Director, Line and Staff Functionary, Shareholders, Auditor Government and the General Public, Management-Union Relations.**

**As Chief Administrative Officer : Administrative Duties relating to Personnel, Office Management, Service, Property, Transport Services, Security of Company's Personnel and Property Insurance of Company Assets.**

*Books Recommended*

1. Indian Companies' Act, 1956—Bare Text, Published by Government of India.
2. Secretarial Practice—by S. A. Sherlekar.
3. Secretarial Practice—by M. C. Kuchhal.
4. Secretarial Practice—by K. Kishor.
5. Duties of a Company Secretary—by Balton and Hughes.
6. Chartered Secretary—Journal of Company Secretaries Institute', New Delhi.

**Group C 3: Company Law and Secretarial Practice****Unit Course IV—CM 003***Law and Practice relating to Company Meetings :*

Kinds of Company Meetings; Meetings of Shareholders; Extra-Ordinary Statutory, Annual General, Class, Requisitioned and other General Meetings; Meetings of Debenture-holders; Meetings of the creditors; Meetings of the Board of Directors and its Committees.

*Conduct of Meetings :*

Notice; Agenda, Explanatory Statement, Quorum, Chairman, Motions and Resolutions Amendment, Resolutions requiring Special Notice, Resolution by circulation, Proxy; Sense of the Meeting, Adjournment and Postponement, Record of the Business of the Meetings. Minutes of the Meeting.

Work of the Company Secretary before, during and after a meeting including Directors' Report and Chairman's Speech.

*Books Recommended*

1. Indian Companies' Act, 1956—Bare Text, Published by Government of India.
2. Secretarial Practice—by S. A. Sherlekar.
3. Secretarial Practice—by M. C. Kuchhal.
4. Secretarial Practice—by K. Kishor.

5. Duties of a Company Secretary by—Barton and Hughes.
6. 'Chartered Secretary', Journal of Company Secretaries Institute, New Delhi.

#### Group C 4: Public Utilities and Public Enterprises

##### Course I—CM 9S1

#### PUBLIC UTILITIES

##### 1. *Public Utility Concept:*

Evolution of Public Utilities—Types of Public Utility—Distinction between public utility and public commercial undertakings. Legal and economic aspects—the meaning of 'Public Interest' as the assumed goal of utility pricing.

##### 2. *Public Utility Rates:*

Pricing in competitive markets and in mixed economies—Administered price—Principle of utility rate making—concept of a 'fair rate of return'. Cost and value of service as standards of reasonableness—Fairness Vs. Functional efficiency as objectives of rate—Rate level and rate structure standards.

3. Marginal Cost Vs. Full Cost—pricing of Public utilities.
4. Transport as a utility Problems of rate making levels and structure of rates—discrimination.

##### *Books Recommended*

1. The Management of Public Utilities by Local Authority I—A. M. Manson (International Union of Local Authorities), 1965.
2. Economics of Transport—by Dhanagar.
3. Economics of Transportation—by D. P. Locklin-Richard D. Irwin Inc, Homewood, Illinois.
4. Economics of Public Utilities—by E. Troxel, New York, Rinehart and Co. Inc.



5. Principles of Public Utility Rates—by James Bonbright, New York, Columbia University Press.
6. Marginal Cost—Price output control—by B. P. Beckwith, New York, Columbia University Press.
7. Transport Economics of Developing Countries—by A.R. Prest, London, Weldenfeld and Micolson.
8. Economics of Indian Rail Transport—by J. Johnson, Allied Publishers, Bombay, 1963, Ch. IV.

#### Group C 4 : Principles of Public Enterprises

##### Course II—CM 052

1. Role of Public investment in a planned economy—Nationalisation of industries—Public enterprises in a mixed economy—Joint sector.

2. Role of state in relation to business—Control of growth in Monopolies—The Socio-economic role of public ownership in developed and developing economics.

3. Public enterprises in India—Evolution and growth Industrial policy changing role of public sector since 1956.

##### *Recommended Readings*

1. S. S. Khera—Government in Business.
2. W. A. Robson—Nationalized Industry and Public Ownership.
3. Om Prakash—Theory and Working of State Corporation.
4. N. Das—Public Sector in India.
5. A. Besant C Raj—Public Enterprises—Investment Decision in India.
6. Laxmi Narayan—Public Enterprises in India.

## Group C 4 : Management of Public Enterprises

## Course III—CM 904

1. Pattern and Management of Public Enterprise—Financial administration—Personnel management—Investment—Output and pricing policies of public enterprises.
2. Efficiency of public enterprises—Criteria for evaluating managerial efficiency—Efficiency of public enterprises.
3. Top management responsibilities in public enterprises. Management research and development in Indian public enterprises.

*Recommended Readings*

1. Management Planning in Public Enterprises, Management Paper I—Government of India (1964).
2. The Finances of Public Enterprises—V. V. Ramanaidham, (Asian Publ. Home).
3. Public Enterprises in Perspective—Aspects of Financial and Administrative Control in India—P. B Mathew (Orient Longman, 1973).
4. Financial Organisation of Public Enterprises—V. V. Ramanaidham, (Institute of Public Enterprises, 1967).
5. Efficiency Criteria for Nationalised Industries—Alba Nova (George Allen and Lenham).
6. Efficiency and Audit of Public Enterprises in India—Laxmi-Narayan (Orient Longmans).
7. Pricing and Investment in Public Enterprises—Michale G. Webb (Macmillan, London, 1976).
8. Pricing and Investment in Public Enterprises—A. N. Banerjee (Oxford and J. B. M. Publishing Co., 1974).
9. Incentive in Public Enterprises—V. V. Ramanaidham (Institute of Public Enterprises, 1967).
10. Management of Public Sector in India—Raj Nigam.

**Group C 4 : Problems and Policies of Public Enterprises in India****Course IV—CM 004**

1. Problems of Location and size of public enterprises.
2. Price Policy—Theories of fixation—price control—pricing policy—characteristics—drawbacks of public sector pricing.
3. Human relations in public enterprises—Organisation of public relations—Department of Public relations—its aims and objectives—Labour unrest in public sector industries—causes and remedies.
4. Personnel Management in public enterprises—recruitment—selection training promotion—grievance procedure—Labour Welfare—worker's participation in management—Recent trends and changing patterns of industrial relations.

*Recommended Readings*

1. Public Enterprises in India : A study of Public Relations and Annual Reports—Laxmi-Narayan, (S. Chand and Co., 1974).
2. S. S. Khera—Government in Business.
3. Prasad Lallan—Personnel Management and Industrial Relations in Public Sector.
4. Govt. of India—The Location of Industries in India.
5. K. R. Gupta—Issues in Public Enterprises in India.
6. R. K. Jain—Management of State Enterprises in India.

**Group C 5 : Banking and Finance****Course I—CM 961****ADVANCED BANKING I**

1. Nature of a Money Economy—Theory of Money Supply; Views of Keynes, Radcliffe Committee and Wilton Friedman—Money supply—Measures—Recent definition of Money supply in India by the Reserve Bank of India.

2. **Financial System: Financial Institutions—Financial markets and their working. Investments and role of Financial institutions in investment.**

3. **Commercial Banks and the Monetary system—Balance sheet of a commercial bank—The structure of Assets and Liabilities of a commercial bank—Recent Trends—Principles of Commercial banking—Liquidity—Empoloyment of Bank Funds—considerations governing the Employment of Funds in developed and developing countries. Lending and investment policies of commercial banks—Salient features.**

*Books Prescribed*

1. Charles Prather : Money and Banking, 8th Edn., 1965, Richard D. Irwin Inc., Homewood, Illinois.
2. J. M. Culbertson : Money and Banking, Tata-McGraw-Hill, 1972.
3. L. R. Jain : Banking—Law and Practice, Kalyani Publisher, 1978, New Delhi.
4. P. N. Varshneya : Banking, Law and Practice, 7th Edn., 1977, S. Chand and Sons, New Delhi.
5. R. B. I. Steff Papers : Report of the Second Study Group on Money Supply, 1977.

**Group C 5—Course II—CM 062**

**ADVANCED BANKING II**

1. **Bank lending and advances—General principles of lending—Forms of advances—Loans: Secured and unsecured—Factors limiting the level of bank advances—Secured advances: (a) Modes of creating charge; (b) Types of securities Rationale of short-term loans—Bills as self-liquidating assets Recycling of funds through short-term loan—Refuance facilities and commercial banks**

2. **Term Loans—Objectives and needs for term loans—Distinguishing features of term loans—Appraisal of term loan proposals—Cash flow statements—Risks involved in term-lending.**

3. Analysis and Interpretation of financial data and various financial statements : Nature and significance—Definition of 'Ratio' and 'Ratio analysis'—Aspects of financial ratio—Trend analysis—Interlinking aspects of ratios—Funds flow statement—Break-even analysis in credit decisions.
4. Credit appraisal for Bankers—Techniques of credit appraisal—Importance and limitations—Assessment of working capital needs—Views of Tandam Committee.

*Books Prescribed*

1. L. R. Jain : Banking—Law and Practice, Kalyani Publisher, 1978, New Delhi.
2. P. N. Varshneya—Banking Law and Practice, 7th Revised Edn., 1977, S. Chand & Sons, New Delhi.
3. H. H. Hutchinson and L. S. Dyer : Interpretation of Balance sheets, Institute of Bankers, 5th Edn., 1979, London.
4. Anil B. Roy-Choudhary : Analysis and Interpretation of Financial Statements through Financial Ratios, Orient Longmans, 1979.
5. S. R. Dayar : Law and Practice of Banking, 4th Student Edition, 1976, Progressive Corporation, Bombay.

Group C 5—Course III—CM 905

CENTRAL BANKING

1. Evolution of central banking—Origination, ownership and control of central banks—Experience in developed and developing countries. Objectives and role of central banks.
2. Central bank and monetary system—Policy-formulating relation between central bank and treasury—Monetary and Department-Management relation between the central bank and treasury.

3. Central bank and monetary policy—Control on volume of currency and credit—Techniques of qualitative and quantitative credit control—Regional and functional aspects of credit distribution—Rational and working of credit—Planning and policy.

4. The Reserve Bank of India—Organisation—Banking and Issue Departments—Evolution of credit and monetary policy of R.B.I.—Developments during the plan period—Interest rate policy of R.B.I. and control on the banking business—Aspects of credit planning in India.

*Books Prescribed*

1. B. Mujumdar : *A Central Bank and Treasury*, Vora and Company (Private Limited), Bombay, 1974.
2. S. K. Basu : *A Review of Current Banking Theory and Practice*, Macmillan, 1974.
3. S. L. N. Sinha and N. Raman : *Aspects of Credit Planning in India*, Institute for Financial Management and Research, Madras.
4. T. A. Vaswani : *Indian Banking System*, Lalwani Publishing House, Bombay (1968).
5. C. Whittelsey : *Lectures on Monetary Management*, University of Bombay Publication.
6. M. H. De Cock : *Central Banking*.
7. R. Sayers : *Modern Banking*.

**Group C 5—Course IV—CMF 005**

**Development Banking and Financial Institutions in India**

1. Evolution of development Banking—Design and Structure of development banks—Scope of activities of development banks—Principles and procedures.

2. Genesis of development banking in India—need and scope—Institutional arrangements—Pattern of resources and investments—Development in banking functions and commercial banks.

3. Organisation and working of IFCI, ICIC, NIDC, IDBI—appraisal of their achievements.

4. State Financial Corporations—Regional development corporations at State level—Organisational and operational features—their contributions to regional economic development.

5. Life Insurance Corporation of India—Development of resources—Investment policy—Role in the capital market.—Investing trusts and finance companies—need, organisation and working—Unit Trust of India : working and achievements.

*Books Prescribed*

1. Wadilal Dagli (Ed.) : Financial Institutions in India, (1976 Edn.), Vora and Company, Pvt. Ltd., Bombay-2.
2. Government of India : Banking Commission (Saraiya) Report, 1972.
3. S. K. Basu : Review of Current Banking Theory and Practice (Revised by Alak Ghosh). 1974, Mcmillan and Co.
4. R. M. Saksena : Development Banking in India, Vora and Co., 1970.
5. Prabhu N. Singh : Role of Development Banking in a Planned Economy, Vikas, 1974.
6. K. S. Hasan and L. N. Blythe: Banking in India, McDonald and Evanse, 1979.
7. L. C. Gupta : Structure of Industrial Finance in India.

Group C 6 : Co-operation and Rural Development

Course I—CM 971

THEORY OF CO-OPERATION

Evolution of Co-operative through—principles of co-operation economic and social philosophy of co-operation.

Co-operation : A system of sector—strategy of co-operative rural development.—Place of co-operative in economic development.

ment—co-operation and economic planning—co-operative credit system—state participation in co-operative—Recent co-operative thoughts—International Co-operative Alliance : Objective and principles.

*Books Recommended*

1. Evolution of Co-operative Thought : K. K. Saxena, Somaiya Publications Pvt. Ltd, Bombay.
2. Co-operation and Dynamics of Change : P. Y. Chinchankar, M. V. Namjoshi, Somaiya Publication Pvt. Ltd, Bombay.
3. Theory and Practice of Co-operation : R. L. Bedi.
4. Studies in Social Philosophy of Co-operation : Paul Lambert.
5. Co-operation, An Interdisciplinary Approach (Proceedings of Seminar) : P. D. Duthashi, Vaikunth Mehta Institute of Co-operative Management.

Course II—CM 072

CO-OPERATIVE DEVELOPMENT IN RURAL INDIA

1. Growth of Co-operative movement in India—strategy for rural development—state and co-operative development.
2. Nature of Indian rural economy—The place of co-operation in Indian Planning—Co-operative Development through co-ops-plans.
3. Types of Co-operatives : Service Co-operatives—pattern of organisation, functions and evaluations.
4. Co-operative Marketing in Rural India—functions, progress and impact.
5. A. critical analysis of co-operative farming in India.
6. Consumer Co-operation in India—progress and prospect.
7. Co-operative processing : Problems, Progress and Impact.



8. Co-operative credit system in rural India : Progress and prospects.
9. Industrial Co-operatives—Miscellaneous Co-operative societies and their role in rural development.

*Books Recommended*

1. Dr. C. B. Mamoria and Dr. R. D. Saksena : Co-operation in India, Kitab-Mahal, Allahabad.
2. Dr. D. S. Mathur : Co-operation in India.
3. L. M. Hough : Co-operative Movement in India, Oxford University Press.
4. Publication Division of Govt. of India : Sahakari Samaj A Symposium on the Co-operative Movement in India (1962).
5. S. C. Mehta : Consumer Co-operative in India, Atmaram Publishers, New Delhi.
6. International Co-operative Alliance : State and Co-operative Development.
7. P. R. Kulkarni : Theory and Practice of Co-operation in India, Vol. III.

Course III—CM 906

CO-OPERATIVE LAW IN INDIA

1. History of Co-operative Legislation in India—The Bombay Co-operative Societies' Act, 1925, and Rules thereunder.
2. Bombay Agricultural Debtor's Relief Act.
3. Agricultural Produce Markets Act and Warehouse Act.
4. Bombay Tenancy Act and Rules made thereunder—Consolidation of Holdings Act.
5. Bombay Money-lenders' Act, 1946 and Rules thereunder.
6. Land Revenue Code, Chapter X-A and Section 150-155.

7. Main Provisions of Co-operative and Mortgage Act in India.
8. Multi Unit Co-operative Societies Act.
9. Recent trends towards in amendments its to Co-operative legislation in India.
10. Indian Contact Act—State Commission in Co-operative law.

*Prescribed Readings*

1. N. D. Upadhyaya, A. D. Upadhaya: Maharashtra Co-operative Societies' Act, 1960—Rules 1961 (1980 Edition) G. Y. Rane Prakashan, Pune.
2. P. E. Weerraman, R. C. Dwivedi, P. Sheshadri: Indian Co-operative Laws, Vis-a-Vis Comparative Principles, Publications, National Co-operative Union of India, New Delhi.
3. K. S. Gupte: The Maharashtra Co-operative Societies' Act, 1960 with rules.
4. National Seminar on Co-operative Law and Administration, Chap. 1, 2, 3: A Seminar Report by Vaikunth Mehta Institute of Co-operative Management.
5. Co-operative Law in General: Quarterly Published by National Co-operative Union of India, New Delhi.

Course IV--CM 006

**CO-OPERATIVE MANAGEMENT AND ADMINISTRATION**

*Co-operative Management* :—Nature and function—Principles and policies of Co-operative Management—role of leadership in Co-operative Management—placement and role of the Board of Director in Co-operative Management—effect of Co-operative law on management. Aspect of co-operative Banking—Management of labour contract and construction Co operative—personnel

Management in Co-operative—Material Management in Co-operative.

*Constitution of the Co-operative Department* :—Registrar, function of the Co-operative Department, Audit inspection and supervision.

District supervision committee-State Board Supervision, main systems of supervision. existing arrangement for supervision  
 (Forms of Supervision staff weakness of supervising staff-importance of non-official workers, Co-ordination with Government Department-Administration of personnel and Co-operative-Problems and prospects of Co-operative administration.

*Books Recommended*

1. Dr. G. S. Kamat .. New Dimensions of Co-operative Management, Himalaya Publishing House, Bombay.
2. R. D. Agarwal .. Co-operative Management, Principles, Policies and Practices, Sarin Brothers, New Delhi-16.
3. C. Dinesh .. Introducing Personnel Management in Co-operative, Harshad Prakashan, Pune.
4. K. K. Tainini .. Materials Management in Co-operatives, Sarin Brothers, New Delhi-16.
5. Goel, S. K. and Goel, B. B. .. Principles, Problems and Prospects of Co-operative Administration—Sterling Publication Pvt. Ltd., (1979)
6. Goel, S. K. and Goel, B. B. .. Administration of Personnel in Co-operatives, Sterling Publications Pvt. Ltd., New Delhi.
7. K. K. Tainini .. Training and Development of Human Resources in Co-operatives (1979), Sarin Bros., New Delhi-16.

## M. Com. ( New Course )

## Group C 7 : Statistics and Operations Research

## Course I—CM 981

*Note B* :—In all the courses, the emphasis is to be placed on the concepts and computational techniques rather than on mathematical derivations and proofs.

## Course I—CM 781

( Time series, Multiple regression and Linear Programming problems. )

*Time Series* :—Estimation of trend by fitting linear, second degree exponential and logarithmic curves. Methods of estimation of seasonal variations. Deseasonalisation of data.

*Multiple Regression* :—Regression planes Multiple and partial correlations for trivariate data only. Tests of significance for the multiple and partial correlations.

*Linear Programming problems* :—Graphical method for solving a linear programming problems. Technique of simplex method.

## Course II—CM 082

( Design of experiment, Transportation and queuing )

*Design of Experiments* :—Latin square design ( upto  $4 \times 4$  LSD ) Efficiency of a design : Efficiency of RBD over CRD, Efficiency of LSD over RBD CRD. Analysis of RBD and LS ) with one or two missing plots

*Transportation problems* :—Introduction, Transportation problem Table. Methods for obtaining an initial basic feasible solution ( i ) The North West corner rule, ( ii ) The matrix minimum method, ( iii ) Vogel's Approximation method (VAM), ( iv ) Method for obtaining optimum solution of simple assignment problems.

*Theory of Queues* :—Nature of queues, specification of queue disciplines.

### Course III—CM 907

(Statistical inference, non-Parametric methods and game theory).

*Statistical Inference* :—Notions of unbiasedness, consistency and efficiency.

*Testing of hypothesis* :—Simple and composite hypotheses, Errors of two kinds, Critical region, level of significance.

*Non-Parametric methods* :—Run, Sign, and median tests.

*Elementary ideas of game theory* :—Two person zero-sum games. The maximum and minimum principles. Saddle point, rules for determining a saddle point. Games without saddle points: Mixed strategies. Dominance property. Solution of a  $2 \times n$  game by graphical method.

*Sequencing* :—Sequencing problems with  $n$  jobs two machines. Optimal sequence algorithm problems with  $n$  jobs and 3 machines.

### Course IV—CM 007

(Sampling Designs, Sample surveys and Network scheduling)

*Sampling Designs* :—Simple random sampling for attributes determination of a sample size (for attributes and variables). Stratified random sampling. Neyman's and proportional allocation. Relative precision of stratified random and simple random sampling. Estimation of population mean in systematic sampling and in cluster sampling with equal clusters, variances of these estimates. Ideas of multistage, multiphase sampling upto three stages only. Double sampling.

*Sample surveys* :—Sampling units, frames, designing questionnaires, practical problems, arising in the planning, execution and analysis of survey. Sampling and non-sampling errors.

*Network scheduling by PERT/CPM* :—Basic concepts, Activities, node, network, critical path. Constraints in networks. Construction of the network. Time calculation in networks.

Critical path calculations, Critical path method (CPM), Programme evaluation and review technique (PERT), PERT calculations. Probability of meeting the schedule time.

### M.Com. (Revised Course)

#### Special Gr. 8—Personnel Management and Industrial Relations

#### Course I—CM 991

#### PRINCIPLES OF PERSONNEL MANAGEMENT

1. *Personnel Management* :—Definition, Nature and Scope Functions and objectives.

2. *Personnel Department* :—Its organisation and place in the management set up—Personnel Policies.

Manpower Management—Recruitment, Selection and training, Problems of placement, transfer and promotion—Job Analysis and Performance appraisal.

3. *Wage and Salary Administration* :—Remuneration of personnel—problem of productivity of labour and its measurement shearing of gains of productivity. Methods of wages payment and incentives.

4. *Human Relations* —Meaning and problems—Labour Management relations, grievances and conflicts—Labour welfare and Social Security.

#### *Books Recommended*

1. Principles of Personnel Management—Flippo Edward B.
2. Personnel Management and Industrial Relations—Yoder Dale.
3. Personnel Management—Tripathi.
4. Business Administration and Management—S. C. Saxena.
5. Personnel Management Principles and Practices—C. H. Northcott.

## Course II—CM 092

## PERSONNEL MANAGEMENT IN INDIA

1. Historical Perspective of Personnel Management in India  
Personnel problems in the private and public sector—Future of Personnel Management in India.
2. Industrial workers in India—Problems of recruitment, selection and training—employment Exchanges.
3. Personnel Management Practices in major industries in India—Labour Welfare legislation and schemes of social security.

*Books Recommended*

1. Labour Problems and Social Welfare—R. C. Saxena.
2. Personnel Management—Davar.
3. Personnel Administration—Policies and Practices in India —Rudrabasavaraj.
4. Personnel Management in India.—Institute of Personnel Management in India.

## Course III—CM 908

## PRINCIPLES OF INDUSTRIAL RELATIONS

1. *Industrial Relations* : Concept scope and importance—conditions of sound industrial relations—Problems of Industrial Relations.
2. *Principles of Industrial Legislation* :—Trade Unionism Collective Bargaining—Industrial disputes and their settlement—Arbitration Adjudication—grievance procedure—Labour participation in Management.
3. *Welfare Administration* :—Role of Welfare Officer—Duties Statutory and non-statutory—Industrial harmony—code of discipline.

4. *State and Labour* :—Role of International Labour Organisation.

*Books Recommended*

1. Personnel Management and Industrial Relations—Date Yoder.
2. Industrial Relations—Michael, J. R.
3. Personnel Management and Industrial Relations—DAVER, R. S.
4. Personnel Management and Industrial Relations—Lalhan Prasad.
5. Shri Ram Centre for Industrial-Papers presented to 3rd National Seminar for Industrial-Relations in Developing Economy.

Course IV—CM 008

INDUSTRIAL RELATIONS IN INDIA

1. *Evolution of industrial relations in India* :—Present position—Role of Industrial Relations Methods of Indust. Relations : Negotiations, State Conciliation Mediation—Arbitration—Adjudication.

2. *Industrial disputes and the legislative framework in India* :—Industrial Disputes Act, 1947—Strikes, Lock-outs, lay-off—Chertao—Industrial law relating to welfare and social security.

3. *Trade Unions in India* :—Historical Evolution functions—importance—weaknesses—suggestions for healthy growth—Trade Unionism in India—The Trade Union Act, 1926.

4. *Industrial relations in Public Sector* :—State and industrial relations—Industrial relations in public sector and private sector undertaking—current trends in industrial relations—future of industrial relations in India.



*Books Recommended*

1. Labour—Management Relations in India—K. N. Subramanian.
2. Industrial Relations in India—Charles, A. Myers.
3. Industrial Relations in India—R. C. Goyal.
4. Labour Problems and Social Welfare—R. C. Saxena.
5. Labour Problems in Indian Industries—V. V. Giri.

## Group C 9—Course I—CM 925

## ADVANCED COSTING

1. *Materials* :—ECQ. Scientific inventory.

*Management* :—Fixed order quantity system, replenishment system, optional a modified replenishment system, stock verification—ABC method of store control—Inventory control—material accounting—supplier's invoice—valuation of materials received—provisional pricing of receipts—discrepancies in material receipts—accounting of material receipts—reasons for Surplus and deficiencies in Stock—taking and accounting thereof: Issue and transfer of materials—materials issue analysis—adjustment of unusual balances in the stores ledger.

2. *Labour* :—Time and motion study, labour productivity, work study, methods study, work measurement, labour turnover, Job evaluation, merit rating.

Treatment of Idle time cost, overtime wages, nightshift, allowance, Bonus, welfare expenditure etc.

3. *Overheads* :—Absorption in costs, Actual and predetermined absorption rates—under and over absorption, treatment thereof.

Treatment of some specific items of cost :—

4. Costing, systems viz., Job, Contract, Process, batch, opening, operation departmental costing etc.

## Group C 9—Course II—CM 026

## ADVANCED COSTING

1. Books of accounts in Cost Accounting—Various subsidiary ledgers documents necessary to construct subsidiary ledgers—Book of original entry—Purpose of Control Accounts, their nature and procedure of posting the figures from subsidiary ledgers to control account—Double entry accounting system & used in cost accounts—Accounting cycle—Preparation of ledger adjustment accounts, work in progress account and control accounts etc. from a given set of transactions.
2. Reconciliation of cost accounts and financial accounts—necessity and procedure of preparing such a reconciliation statement—transactions or figures which enter into such reconciliation statement—Ascertainment of profits as per financial accounts, as per cost accounts and preparation of reconciliation statement from a given set of transaction and information.
3. Integral Accounts:—Meaning—nature—necessity—practical problems showing the working of the system of integral accounts from the given balance sheet—sheet items and other information transactions.
4. Uniform costing and Interfirm comparison—Meaning—Uniform cost manual—Its preparation and utility—Fields of applying the technique of uniform cost—Meaning of interfirm comparison—Use of ratios—Salient feature of the technique—Its application in Indian conditions—Reluctance for the use of the techniques of uniform costing and Interfirm comparison.

## Group C 9—Course III—CM 909

## ADVANCED COSTING

1. Capital investment decisions—control of capital expenditure—Assessment of profitability—Capital expenditure planning and policy—Capital expenditure budget—Methods of evaluation of capital investment—Capital Rationing—Capital investment

and inflation—Plant replacement Project—Control of capital expenditure.

2. Value analysis—concept, objectives and Procedure (steps) Advantages and limitations.

3. Cost Reduction—Meaning—Cost reduction and cost control—Organisation for cost reduction—cost reduction programme—Requisites of a satisfactory cost reduction scheme—field covered by cost reduction Tools and Techniques of cost reduction.

4. Productivity and accounting ratio—Productivity—concept measurement—Techniques of productivity measurement—Improving productivity—Ratios related to productivity.

5. Cost information system and Reporting—Objectives, requisites of an effective information system—regularity, accuracy and promptitude—forms of presentation—various reports.

#### Group C 9—Course IV—CM 009

#### ADVANCED COSTING

1. Budgetary control—objectives. Preliminaries to be completed for the introduction of the technique of Budgetary control—Budget committees—Organisation and functional—Long term and short term budgets—Factors to be considered in the construction of long term budgets—basic information for the preparation of functional budget—Impact of governing factor—evolution of master budget on comparison and or a variances chart—causes for the failure of the technique.

2. Standard Costing—standard cost and standard costing—standard costing and budgetary control—establishment of standard costs variances—analysis of variances, causes for variances computation of simple and mix variances—Accounting under standard costing technique—Partial plan, single plan and dual plan—Disposition of variances—Advantages and limitations of standard costing.

3. Cost audit different aspects of cost audit—objectives and functions of cost audit—programming—advantages different between

cost audit and financial audit-provisions in the Indian Cost Act-compulsory cost audit and maintenance of compulsory cost records.

4. Marginal Costing—concept of marginal cost and marginal costing—break even analysis—Profit-volume ratio Graphical representation of cost-volume profit relationship—uses and application of marginal costing—Decision making—Limitation of marginal costing—Precautions to be taken in the use of marginal costing techniques—Differential cost analysis and marginal costing—Absorption costing and marginal costing.

*List of Books Recommended for*

*All Courses of Advanced Cost Accounting of M. Com.*

1. Cost Accounts—Blocher and Waltner.
2. Cost Accounts—Metz and Curry.
3. Hand book of Costing—Bhattacharya.
4. Principles and practice of Accounting—N. K. Prasad.
5. Cost Accounts—M. L. Basu.
6. Cost Accounts—Methods and Practice—B. K. Bhar.
7. Lectures on Costing—Swaminathan.
8. Cost Accounts—Jain and Narang.
9. Theory and Practice of Cost Accounting—M.L. Agarwal.
10. Cost Audit Manual—Sham and Banarjee.
11. Cost and Management Audit—J. G. Tikhe.
12. Cost Audit Pamphlets—Published by Institute of Cost and Works Accounts.

## UNIVERSITY OF POONA

Circular No. 261 of 1988

*Subject* :—Syllabus for 85 Pattern at M.Com.*Reference* :—Circular No. 176 of 1988.

In pursuance of the decision taken by the University authority it is hereby notified for the information of all concerned that since the departmental courses are discontinued for the M.Com. Part II Examination (Old Semester III & IV) the syllabus for 85 Pattern at M. Com. shall be as follows with effect from June 1988 :

*Old Course**85 Pattern*

Special Group 2 :

**Business Administration**

Course 1 : CM 931

Term End Examination

Course 2 : CM 032

Second Term

*Note* :—Course 1 : CM 931 and Course 2 : CM 032 Syllabus for Annual Examination under 85 Pattern.

Course 3 : CM 902

Term End Examination

Course 4 : CM 002

Second Term

*Note* :—Course 3 : CM 902 and Course 4 : CM 002 Syllabus for Annual Examination under 85 Pattern.

Special Group 3 :

**Company Law & Secretarial Practice**

Course 1 : CM 941

Term End Examination

Course 2 : CM 042

Second Term

*Note* :—Course 1 : CM 941 and Course 2 : CM 042 Syllabus for Annual Examination under 85 Pattern.

*Old Course**85 Pattern*

Course 3 : CM 903                      Term End Examination

Course 4 : CM 003                      Second Term

*Note* :—Course 3 : CM 903 and Course 4 : CM 003 Syllabus for Annual Examination under 85 Pattern.

Special Group 8 :

**Personnel Management & Industrial Relations**

Course 1 : CM 991                      Term End Examination

Course 2 : CM 092                      Second Term

*Note* :—Course 1 : CM 991 and Course 2 : CM 092 Syllabus for Annual Examination under 85 Pattern.

Course 3 : CM 908                      First Term

Course 4 : CM 008                      Second Term

*Note* :—Course 3 : CM 908 and Course 4 : CM 008 Syllabus for Annual Examination under 85 Pattern.

*Special Note* :—The numbers of courses mentioned above according to the University Pamphlet entitled syllabus for M.Com. ( Revised Course ) ( Semester III & IV ) effective from July 1981.

Ganeshkhind, Pune-411007 }  
 Ref. No. CBC/1342,  
 Date : 11-8-1988.

V. S. Pol  
 for Registrar.

## पुणे विद्यापीठ

परिपत्रक क्रमांक ११५, १९८१-८२

विद्यापीठ अधिकार मंडळाच्या निर्णयानुसार सर्व संबंधितांना कळविण्यात येते की, जुलै १९८२ पासून एम. कॉम. परीक्षेसाठी मराठीतून शिक्षणाची व उत्तर-पत्र लिहिण्याची परवानगी देण्यात आलेली आहे. सध्या चालू असलेले इंग्रजी माध्यम-तसेच चालू राहून ज्या विषयांस शत्रम होईल त्या विषयांत इंग्रजी माध्यमाबरोबर मराठी माध्यमाचाही वापर करण्यात येईल.

गणेशखिंड, पुणे ७.

ने. वि./सी.बी.सी./१४४८.

तारीख ७-७-१९८१.

वि. र. कुलकर्णी

कुलसचिवाकरिता

Circular No 175 of 1988

*Subject* :—Question Papers at M.Com. be in Marathi

In pursuance of the decision taken by the University authorities it is hereby notified for the information of all concerned that the Question Papers at M.Com. Examination shall be also set in Marathi since Marathi is used as a medium of instruction in most of the colleges affiliated to this University.

Ganeshkhind, Pune-411 007

Ref. No. CBC/1011

Date : 21/24th June, 1988

S. V. Panchwagh

for Registrar.

## पुणे विद्यापीठ

दि. ६ जून, १९८८

सदस्ये : परीक्षा । एस वॉच टी । २८११

विषय : एम.ए. आणि एम.कॉम. विभागीय परीक्षांबाबत....

एम.ए. आणि एम.कॉम. (सत्र ७,८,९,१०) ६० : ४० या अर्थासह एम.ए. आणि परीक्षा एटिड। सं १९८७ मध्ये नोंदवची झाली. एम.ए. आणि एम.कॉम. (सत्र ७, ८, ९, १०) ८० : २० या पद्धतीच्या अभ्यासक्रमाची परीक्षा सं १९८८ मध्ये प्रथमच आणि नोव्हेंदची झाली. या पद्धतीमध्ये विभागीय अभ्यासक्रमाची परीक्षा संवर्धित महोविद्यालयांमार्फत घेतली जात असून त्यानंतर विद्यापीठास ४० वकी किंवा २० वकी अंतर्गत गुण व ६० वकी किंवा ८० वकी विभागीय परिक्षेचे गुण कळविले जात असत.

एम.ए. आणि एम.कॉम. (८५ पद्धती) (सत्र विरहित) हा अभ्यासक्रम जुलै १९८७ पासून सुरु झाल्यामुळे संवर्धित महोविद्यालयांमध्ये आता फक्त सहासत्र (टर्म एच) परीक्षा घेण्यात येतील. विभागीय परीक्षा घेण्यात येणार नाहीत. सत्र पद्धतीमध्ये संवर्धित महोविद्यालय विद्यापीठाच्या वर्तमाने विभागीय अभ्यासक्रमाच्या परीक्षा घेत हेत. याच त्या परीक्षेचे गुण विद्यापीठाकडे पाठवून देते.

सत्र पद्धतीप्रमाणे जे दि. वीं विद्यापीठ अभ्यासक्रमाच्या परीक्षेस वसुन आरुत्पिणं साठे असतील अशा विद्यार्थ्यांची ती परीक्षा ऑक्टोबर १२८९. त्त विद्यापीठामार्फत घेतली जाईल. परंतु महोविद्यालयांमार्फत घेण्यात येणाऱ्या अंतर्गत व विभागीय अभ्यासक्रमाच्या परीक्षेस जे विद्यार्थी प्रापूर्वी गैरहजर होते, किंवा जे विद्यार्थी अनुत्तीर्ण झाले आहेत अशा विद्यार्थ्यांची अंतर्गत किंवा विभागीय कोर्सची परीक्षा सात वान म्हणून महोविद्यालयाने घ्यावी. या अंतर्गत व विभागीय परीक्षेसाठी महोविद्यालयाने विद्यापीठान्या प्रकलित नियमानुसार विद्यार्थ्यांकून परीक्षा बुक आकाराने आणि अंतर्गत व विभागीय कोर्सची परीक्षा घ्यावी. परीक्षा आस्मानंतर हे गुण विद्यापीठाकडे पाठवून देण्यात यावेत.



एम.ए. आणि एम.कॉम. सत्र परीक्षेपैकी जे पुनःपरीक्षार्थी आहेत, अशा विद्यार्थ्यांसाठीच ही अंतर्गत व विभागीय परीक्षा ध्यावयाची आहे, परंतु २ सत्रांची परीक्षा दिव्यानंतर काही कारणस्तव जे एम.ए. आणि एम.कॉम.च्या द्वितीय वर्गात प्रवेश न घेता सोडून गेले आहेत अशा विद्यार्थ्यांसाठी ही परीक्षा घेता येणार नाही. अशा सर्व विद्यार्थ्यांना पुन्हा सर्वांवरहित एम.ए. / एम.कॉम. परीक्षेकरिता नव्याने प्रवेश घेणे आवश्यक आहे.

विद्यापीठ अध्यासक्रमास सर्व कोर्समध्ये जे विद्यार्थी परीक्षेत बसले असतील अथवा उत्तीर्ण असूनही फक्त विभागीय कोर्स परीक्षेत किंवा अंतर्गत परीक्षेत गैरहजर किंवा अनुत्तीर्ण असतील त्यांनी महाविद्यालयामार्फत परीक्षेस बसून महाविद्यालयामार्फत परीक्षा अर्ज योज्य त्या परीक्षाशुल्कासहित परीक्षा विभागाकडे पाठविणे आवश्यक आहे, याची विशेष नोंद घ्यावी.

सदर अंतर्गत विभागीय परीक्षेची सवलत ऑक्टोबर १९८९ पर्यंतच राहिल. त्यानंतर सत्र पद्धतीप्रमाणे एम.ए./एम.कॉम. ची परीक्षा घेतली जाणार नाही याची संबंधित विद्यार्थ्यांना नोंद घेण्यास सांगवे, ही विनंती.

आपला,

धी. प. जोगळेकर

उपकुलसचिव

(परीक्षा).