



RASHTRASANT TUKADOJI MAHARAJ NAGPUR UNIVERSITY

“(Established by Government of Central Provinces Education Department by Notification No. 513 dated the 1st of August, 1923 & presently a State University governed by Maharashtra Universities Act, 1994.)”

Directions, Subject Scheme and Syllabus

For

Bachelor of Commerce



RASHTRASANT TUKDOJI MAHARAJ NAGPUR UNIVERSITY, NAGPUR

Direction No. 59 of 2016

**DIRECTION GOVERNING THE EXAMINATION LEADING TO THE DEGREE OF
BACHELOR OF COMMERCE (CREDIT BASE SEMISTER PATTERN) FACULTY OF
COMMERCE**

(Issued under section 14(8) of the Maharashtra University Act 1994)

WHEREAS, Maharashtra University act No. xxxv of 1994 has come into force with effect from 22nd July 1994 and has been amended from time to time,

AND

WHEREAS, the University Grants Commission, New Delhi vide letter no. D.O. No. F-2/2008/(XI Plan), Dated 31st January 2008 regarding new initiatives under the XI Plan-Academic reforms in the University has suggested for improving quality of higher education and to initiate the Academic reform at the earliest.

AND

WHEREAS, faculty of commerce act its meeting held 14.3.2016 has decided to update the existing syllabus for award of the degree of Bachelor of Commerce commensurate with the curricula existing in the various universities in India and with a view to include the latest trends in the commerce stream as well as to design it to suit to the needs of the industries and corporate houses,

AND

WHEREAS, University Grants Commission, New Delhi has prescribed the Model Curriculum for award of the Bachelor degree in the Faculty of commerce and directed to implement the same from the academic session 2016-2017

AND

WHEREAS, Chairman of all the Board of Studies in the Faculty of Commerce in their meeting held on 5.4.2016 prepared the Scheme of Credit Based Semester pattern for conduct of the B.Com. Examination,

AND

WHEREAS, Board of Studies viz. (1) Business Administration and Business Management, (2) Commerce, (3) Accounts and Statistics, (4) Business Economics and (5) Ad-hoc Board in Computer Application in its meetings held on 8.2.2016 respectively updated the existing Syllabi and recommended some modifications in the scheme of examination for graduate courses,

AND

WHEREAS, Coordinator of Task Force, Faculty of Commerce has consented to the changes in the syllabus and the scheme of examination for the award of B.Com Degree,

AND

WHEREAS, the Vice-Chancellor, Nagpur University, Nagpur approved the recommendations so made by the Special Task Committee in the Faculty of Commerce duly concurred by the Coordinator, Faculty of Commerce as required under Section 38 (a) of the Act on

AND

WHEREAS, As per the Advice of the Vice Chancellor, Coordinator, Faculty of Commerce & Coordinator, Special Task Committee in the meeting held on 14.3.2016 constituted sub-committee for syllabus restructuring of B.Com with CBCS pattern.

The Sub-committee submitted the Draft Syllabus of B.Com with CBCS pattern in meeting held on 5.4.2016

AND

WHEREAS, ordinance making involve a time consuming process, Now, therefore, I, Dr. S. P. Kane, Vice-Chancellor, Rashtrasant Tukadoji Maharaj Nagpur University, Nagpur in exercise of the powers vested in me under Section 14(8) of the Maharashtra University Act of 1994 do hereby issue the following direction:

This direction shall be called **“DIRECTION GOVERNING THE EXAMINATION LEADING TO THE DEGREE OF BACHELOR OF COMMERCE (CREDIT BASED SEMESTER SYSTEM) FACULTY OF COMMERCE RASHTRASANT TUKDOJI MAHARAJ NAGPURUNIVERSITY,NAGPUR”**.

- The Direction shall come into force with effect from the date of its issuance by Honorable Vice-Chancellor.

- The duration of the course shall be of **three** academic years consisting of the **six** semesters with university examination at the end of each semester namely
 - B.Com Semester I Examination
 - B. Com Semester II Examination
 - B. Com Semester III Examination
 - B.Com Semester IV Examination
 - B.Com Semester V Examination
 - B.Com Semester VI Examination

The examination shall be held at such places and on such dates which are notified by the University.

I. ELIGIBILITY TO THE COURSE

- The duration of B. Com. Course shall be of Three years consisting Semester-I &II in first year ,Semester-III &IV in second year and Semester-V &VI in third year
- Subject to compliance with the provisions of this direction and of other ordinances in force from time to time, an applicant for admission to this course shall have passed the XII Standard Examination of the Maharashtra State Board of Secondary and Higher Secondary Education, with English at Higher or Lower level and any Modern Indian Language at higher or lower level with any combination of optional subjects;

OR

- XII Standard Examination of Maharashtra State Board of Secondary and Higher Secondary Education in Vocational Stream with one language only; OR any other examination recognized as equivalent thereto; in such subjects and with such standards of attainments as may be prescribed Minimum Competition vocation course (MCVC).

OR

Any other Equivalent Examination of any State in (10+2) pattern with English & any combination of subjects

- The Examinations for Semesters I,II,III,IV , V and VI shall be held twice a year at Such places and on such dates as notified by the University.
- The fees for examination shall be as prescribed by the Rashtrasant Tukdoji Maharaj Nagpur University from time to time.

- Applicant for the examination pursuing the regular course of study leading to the Bachelor Degree in Commerce shall not be permitted to join any other course in this University or any other University simultaneously.
- **ATKT Rules** for Admission for the B.Com. Course -An unsuccessful examinee at the any semester examination shall be **ALLOWED TO KEEP TERM in accordance to the following table:**

Admission to Semester	Candidate should have filled in the examination form of the R.T.M. Nagpur University	Candidate should have passed at least 50% of the passing heads of following examinations
I Semester	As provided eligibility to the course, as above in the direction.	-
II Semester	of semester I	-
III Semester	-	Semester I and II taken together i.e. 6 heads clear
IV Semester	of semester III	-
V Semester	-	Semester I & II all heads clear & semester III & IV together i.e. 6 heads clear
VI Semester	of semester V	-

Note- The consideration of passing heads in respect of all the subjects, including languages, includes the University Theory Examination and Internal Assessment/Practical marks taken together for all subjects.

For providing teaching facility in the subjects of Foundation and Elective Groups minimum requirement of student is 5.

II. CREDIT SYSTEM OF EVALUATION

- The B. COM. programme shall consist of **Thirty Six** Papers/Subjects in old terminology

With the issuance of this Direction, The Direction No 46 of 2016 shall stand repealed.

Nagpur:

Dated : 2/9/2016

Sd/-
(**Dr. S.P. Kane**)

Vice-Chancellor

Subjects offered, contact hours, credits attached and allocation of marks shall be as follows:

APPENDIX-I

Scheme of teaching and examination under credit based semester system for B.Com Course.

Semester-I

Course Code	Subjects	Internal /University Exam.	Total Hours	Marks			Credits
				Semester End Exam.	Internal Assessment	Total Marks	
1T1	Financial Accounting-I	Uni.	60	80	20	100	4
1T2	Business Organization	Uni.	60	80	20	100	4
1T3	Company Law	Uni.	60	80	20	100	4
1T4	Business Economics-I	Uni.	60	80	20	100	4
1T5	Compulsory English	Uni.	60	80	20	100	4
1T6	Second Language 1T6.1- Supplementary English 1T6.2- Marathi 1T6.3- Hindi	Uni.	60	80	20	100	4.
Total			360	480	120	600	24

Note-. Second Language subject of B. Com. Semester ; I, II, III & IV shall be as follows:

A)The syllabus, question paper pattern and question paper of the following subjects :

1. Supplementary English, 2. Marathi, 3. Hindi will be as per the Commerce Language Board.

B) The syllabus , question paper pattern and question paper of the following subjects :

Sanskrit, Urdu, Gujarathi, Telgu, Bengali, Persian, Arebic Pali & Prakrit, Latin will be as per the Boards of the faculty of Arts for B.A. Semester- I, II, III & IV respectively.

Vocational Courses : Semester -I

Course Code	Subjects	Total Hours	Examination Scheme				Total Marks TH. + PR + IM)	Credits
			Theory (Uni)	Internal (College)	Practical (Uni)			
			Max Marks Theory Paper (TH)	Max Marks (IM)	Max Marks Practical (PR)	Min Passin Mark		
1T7	Entrepreneurship Development	60	80	20	-	40	100	4
1T8	2T8.1- Computer Application-II or 2T8.2- Principles and Practice of Insurance-II or 2T8.3- Advertising, Sales Promotion & Sales Management-II	60	80	20	-	40	100	4

Semester-II

Course Code	Subjects	Internal /University Exam.	Total Hours	Marks			Credits
				Semester End Exam.	Internal Assessment	Total Marks	
2T1	Statistics and Business Mathematics	Uni.	60	80	20	100	4
2T2	Business Management	Uni.	60	80	20	100	4
2T3	Secretarial Practice	Uni.	60	80	20	100	4
2T4	Business Economics-II	Uni.	60	80	20	100	4
2T5	Compulsory English	Uni.	60	80	20	100	4
2T6	Second Language 2T6.1- Supplementary English 2T6.2- Marathi 2T6.3-	Uni.	60	80	20	100	4.
Total			360	480	120	600	24

Note-. Second Language subject of B. Com. Semester ; I, II, III & IV shall be as follows:

A)The syllabus, question paper pattern and question paper of the following subjects :

1. Supplementary English, 2. Marathi, 3. Hindi will be as per the Commerce Language Board.

B) The syllabus , question paper pattern and question paper of the following subjects :

Sanskrit, Urdu, Gujarathi, Telgu, Bengali, Persian, Arebic Pali & Prakrit, Latin will be as per the Boards of the faculty of Arts for B.A. Semester- I, II, III & IV respectively.

Vocational Courses : Semester -II

Course Code	Subjects	Total Hours	Examination Scheme				Total Marks (TH. + PR + IM)	Credits
			Theory (Uni)	Internal (College)	Practical (Uni)			
			Marks Theory Paper	Max Marks (IM)	Marks Practical (PR)	Passing Marks		
2T7	Entrepreneurship Development	60	80	20	-	40	100	4
2T8	2T8.1- Computer Application-II or 2T8.2- Principles and Practice of Insurance-II or 2T8.3- Advertising, Sales Promotion & Sales Management-II	60	80	20	-	40	100	4

Semester-III

Course Code	Subjects	Internal /University Exam.	Total Hours	Marks			Credits
				Semester End Exam.	Internal Assessment	Total Marks	
3T1	Financial Accounting -II	Uni.	60	80	20	100	4
3T2	Business Communication & Management	Uni.	60	80	20	100	4
3T3	Business Law	Uni.	60	80	20	100	4
3T4	Monetary Economics –I	Uni.	60	80	20	100	4
3T5	Compulsory English	Uni.	60	80	20	100	4
3T6	Second Language 3T6.1- Supplementary English 3T6.2- Marathi 3T6.3- Hindi	Uni.	60	80	20	100	4.
Total			360	480	120	600	24

Note-Second Language subject of B. Com. Semester ; I, II, III & IV shall be as follows:

A)The syllabus, question paper pattern and question paper of the following subjects :

1. Supplementary English, 2. Marathi, 3. Hindi will be as per the Commerce Language Board.

B) The syllabus , question paper pattern and question paper of the following subjects :

Sanskrit, Urdu, Gujarathi, Telgu, Bengali, Persian, Arebic Pali & Prakrit, Latin will be as per the Boards of the faculty of Arts for B.A. Semester- I, II, III & IV respectively.

Vocational Courses :Semester-III

Course Code	Subjects	Total Hours	Examination Scheme				Total Marks (TH. + PR + IM)	Credits
			Theory (Uni)	Internal (College)	Practical (Uni)			
			Max Marks Theory Paper (TH)	Max Marks (IM)	Max Marks Practical (PR)	Min Passing Marks		
3T7	Entrepreneurship Development	60	80	20	-	40	100	4
3T8	3T8.1- Computer Application-II or 3T8.2- Principles and Practice of Insurance-II or 3T8.3- Advertising, Sales Promotion & Sales Management-II	60	80	20	-	40	100	4

Semester-IV

Course Code	Subjects	Internal /University Exam.	Total Hours	Marks			Credits
				Semester End Exam.	Internal Assessment	Total Marks	
4T1	Financial Accounting -III	Uni.	60	80	20	100	4
4T2	Skill Development	Uni.	60	80	20	100	4
4T3	Income Tax	Uni.	60	80	20	100	4
4T4	Monetary Economics-II	Uni.	60	80	20	100	4
4T5	Compulsory English	Uni.	60	80	20	100	4
4T6	Second Language 4T6.1- Supplementary English 4T6.2- Marathi 4T6.3- Hindi	Uni.	60	80	20	100	4.
Total			360	480	120	600	24

Note-1. For rest of Indian Languages the code is as per syllabus of B.A. Semester –I

2. Second Language subject of B. Com. Semester ; I, II, III & IV shall be as follows:

A)The syllabus, question paper pattern and question paper of the following subjects :

1. Supplementary English, 2. Marathi, 3. Hindi will be as per the Commerce Language Board.

B) The syllabus , question paper pattern and question paper of the following subjects :

Sanskrit, Urdu, Gujarati, Telgu, Bengali, Persian, Arabic Pali & Prakrit, Latin will be as per the Boards of the faculty of Arts for B.A. Semester- I, II, III & IV respectively.

Vocational Courses :Semester-IV

Course Code	Subjects	Total Hours	Examination Scheme				Total Marks (TH. + PR + IM)	Credits
			Theory (Uni)	Internal (College)	Practical (Uni)			
			Max Marks Theory Paper (TH)	Max Marks (IM)	Max Marks Practical (PR)	Min Passing Marks		
4T7	Entrepreneurship Development-IV	60	80	20	-	40	100	4
4T8	4T8.1- Computer Application-IV or 4T8.2- Principles and Practice of Insurance-IV Or 4T8.3- Advertising, Sales Promotion and Sales Management-IV	60	80	20	-	40	100	4

Semester-V

Course Code	Subjects	Internal /Uni. Examination	Total Hours	Marks			Credits
				Semester End Exam.	Internal Assessment	Total Marks	
5T1	Core Group 1. Financial Accounting-IV	Uni.	60	80	20	100	4
5T2	2. Cost Accounting	Uni.	60	80	20	100	4
5T3	3. Management Process	Uni.	60	80	20	100	4
5T4	4. Indian Economics- I	Uni.	60	80	20	100	4
5T5	Elective Group –I 5T5.1 Marketing Management OR 5T5.2 Computerized Accounting	Uni.	60	80	20	100	4
5T6	Foundation Group- I 5T6.1 Business Finance -I OR 5T6.2 Auditing	Uni.	60	80	20	100	4
Total			360	480	120	600	24

Vocational Courses :Semester-V

Course Code	Subjects	Total Hours	Examination Scheme				Total Marks (TH. + PR + IM)	Credits
			Theory (Uni)	Internal (College)	Practical (Uni)			
			Max Marks Theory Paper (TH)	Max Marks (IM)	Max Marks Practical (PR)	Min Passing Marks		
5T7	Entrepreneurship Development-V	60	80	20	-	40	100	4
5T8	5T8.1 Computer Application-V Or 5T8.2 Principles and Practice of Insurance-V Or 5T8.3 Advertising, Sales Promotion and Sales Management-V	60	80	20	-	40	100	4

Semester-VI

Course Code	Subjects	University Examination	Total Internal /Hours	Marks			Credits
				Semester End Exam.	Internal Assessment	Total Marks	
6T1	Core Group 1. Financial Accounting -V	Uni.	60	80	20	100	4
6T2	2. Management Accounting	Uni.	60	80	20	100	4
6T3	3. Advanced Statistics	Uni.	60	80	20	100	4
6T4	4. Indian Economics - II	Uni.	60	80	20	100	4
6T5	Elective Group-II 6T5.1 Human Resource Management OR 6T5.2- Indirect Tax	Uni.	60	80	20	100	4
6T6	Foundation Group- II 6T6.1 Business Finance - II OR 6T6.2 Industrial Law	Uni.	60	80	20	100	4
Total			360	480	120	600	24

Vocational Courses :Semester-VI

Course Code	Subjects	Total Hours	Examination Scheme				Total Marks (TH. + PR + IM)	Credits
			Theory (Uni)	Internal (College)	Practical (Uni)			
			Max Marks Theory Paper (TH)	Max Marks (IM)	Max Marks Practical (PR)	Min Passing Marks		
6T7	Entrepreneurship Development-VI	60	80	20	-	40	100	4
6T8	6T8.1 Computer Application-VI Or 6T8.2 Principles and Practice of Insurance-VI Or 6T8.3 Advertising, Sales Promotion and Sales Management-VI	60	80	20	-	40	100	4

III Choice of Vocational Courses :

Apart from doing General B.Com, students can opt for vocational courses in B. Com as under :

- ***Vocational subjects:*** The various vocational courses (mainly sponsored by UGC) which can be chosen by the students are given below. As per the UGC letter no. F.9-3/95 (Desk-VE) dated 23.12.1999 a course for **Entrepreneurial Development is compulsory** for students opting for vocational subjects. Thus with every vocational subject there will be one paper of Entrepreneurship Development.

Group –I - Computer Applications

- I. Entrepreneurship Development- Paper-I
 - II. Computer Applications
- (2 papers in each year i.e. 6 papers in 3 years)

Group –II - Principles and Practice of Insurance

- I. Entrepreneurship Development- Paper-I
 - II. Principles and Practice of Insurance
- (2 papers in each year i.e. 6 papers in 3 years)

Group –III - Advertising, Sales Promotion And Sales Management

- I. Entrepreneurship Development- Paper-I
 - II. Advertising, Sales Promotion And Sales Management
- (2 papers in each year i.e. 6 papers in 3 years)

NOTE :

Students opting for UGC Vocational subject (any one group of the two mentioned above) may select the same in lieu of following mentioned subjects in the respective Semester.

B.Com. Semester-I :

- a. Second Language subject i.e. Hindi, Marathi, Supp. English, etc.
- b. Company Law

B.Com. Semester-II :

- a. Second Language subject i.e. Hindi, Marathi, Supp. English, etc.
- b. Secretarial Practice

B.Com. Semester-III :

- a. Second Language subject i.e. Hindi, Marathi, Supp. English, etc.
- b. Business Communication and Management

B.Com. Semester-IV :

- a. Second Language subject i.e. Hindi, Marathi, Supp. English, etc.
- b. Skill Development

B.Com. Semester-V :

- a. Core Group-I
- b. Elective Group-I

B.Com. Semester-VI :

- a. Core Group-II
- b. Elective Group-II

Summary of the Total Marks and Credits

<u>Sr. No.</u>		<u>Instruction Hours</u>	Total Marks) Semester End Exam.	Credits
1	Semester-I	360	600	24
2	Semester-II	360	600	24
3	Semester-III	360	600	24
4	Semester-IV	360	600	24
5	Semester-V	360	600	24
6	Semester-VI	360	600	24
Total		2160	3600	144

- The Semester End written examination of all subjects shall be conducted by the University.

B.COM. Examination Semester-I

Subject	Examination Scheme	Maximum Marks	Minimum Passing Marks (Combined)
1. Financial Accounting – I	<i>University Theory Examination</i>	80	40
	Internal Assessment	20	
	Total	100	
2. Business Organization	University Theory Examination	80	40
	Internal Assessment	20	
	Total	100	
3. Company Law	University Theory Examination	80	40
	Internal Assessment	20	
	Total	100	
4. Business Economics-I	University Theory Examination	80	40
	Internal Assessment	20	
	Total	100	
5. Compulsory English	University Theory Examination	80	
	Internal Assessment	20	

	Total	100	40
6. Second Language	University Theory Examination	80	40
	Internal Assessment	20	
	Total	100	
Total		600	240

B.COM. Examination Semester-II

Subject	Examination Scheme	Maximum Marks	Minimum Passing Marks (Combined)
1. Statistics & Business mathematics	University Theory Examination	80	40
	Internal Assessment	20	
	Total	100	
2. Business Organization	University Theory Examination	80	40
	Internal Assessment	20	
	Total	100	
3. Company Law	University Theory Examination	80	40
	Internal Assessment	20	
	Total	100	
4. Business Economics-II	University Theory Examination	80	40
	Internal Assessment	20	
	Total	100	
5. Compulsory English	University Theory Examination	80	40
	Internal Assessment	20	
	Total	100	
6. Second Language	University Theory Examination	80	40
	Internal Assessment	20	
	Total	100	
Total		600	240

B..COM. Examination Semester–III

Subject	Examination Scheme	Maximum Marks	Minimum Passing Marks (Combined)
1. Financial Accounting –II	University Theory Examination	80	40
	Internal Assessment	20	
	Total	100	
2. Business Communication and Management	University Theory Examination	80	40
	Internal Assessment	20	
	Total	100	
3. Business Law	University Theory Examination	80	40
	Internal Assessment	20	
	Total	100	
4.Monetary Economics-I	University Theory Examination	80	40
	Internal Assessment	20	
	Total	100	
5. Compulsory English	University Theory Examination	80	40
	Internal Assessment	20	
	Total	100	
6.Second Language	University Theory Examination	80	40
	Internal Assessment	20	
	Total	100	
Total		600	240

B..COM. Examination Semester–IV

Subject	Examination Scheme	Maximum Marks	Minimum Passing Marks (Combined)
1. Financial Accounting – III	University Theory Examination	80	40
	Internal Assessment	20	
	Total	100	
2. Skill Development	University Theory Examination	80	40
	Internal Assessment	20	
	Total	100	
3. Income Tax	University Theory Examination	80	40
	Internal Assessment	20	
	Total	100	
4.Monetary Economics-II	University Theory Examination	80	40
	Internal Assessment	20	
	Total	100	
5. Compulsory English	University Theory Examination	80	40
	Internal Assessment	20	
	Total	100	
6.Second Language	University Theory Examination	80	40
	Internal Assessment	20	
	Total	100	
Total		600	240

B.COM. Examination Semester–V

Subject	Examination Scheme	Maximum Marks	Minimum Passing Marks (Combined)
Group 1. Financial Accounting-IV	University Theory Examination	80	40
	Internal Assessment	20	
	Total	100	
2. Management Accounting	University Theory Examination	80	40
	Internal Assessment	20	
	Total	100	
3. Management Process	University Theory Examination	80	40
	Internal Assessment	20	
	Total	100	
4. Indian Economics- I	University Theory Examination	80	40
	Internal Assessment	20	
	Total	100	
5. Elective Group-I Marketing Management OR Computerized Accounting.	University Theory Examination	80	40
	Internal Assessment	20	
	Total	100	
6. Foundation Group- I Business Finance -I OR Auditing	University Theory Examination	80	40
	Internal Assessment	20	
	Total	100	
Total		600	240

B.COM. Examination Semester–VI

Subject	Examination Scheme	Maximum Marks	Minimum Passing Marks (Combined)
Group 1.Financial Accounting -V	University Theory Examination	80	40
	Internal Assessment	20	
	Total	100	
2.Cost Accounting	University Theory Examination	80	40
	Internal Assessment	20	
	Total	100	
3. Advanced Statistics	University Theory Examination	80	40
	Internal Assessment	20	
	Total	100	
4. Indian Economics-II	University Theory Examination	80	40
	Internal Assessment	20	
	Total	100	
3. Elective Group-II Human Resource Management OR Indirect Tax	University Theory Examination	80	40
	Internal Assessment	20	
	Total	100	
4. Foundation Group- II Business Finance –II OR Industrial Law	University Theory Examination	80	40
	Internal Assessment	20	
	Total	100	
Total		600	240

APPENDIX-II

I. GENERAL RULES AND REGULATIONS

The scope of the subject, percentage of passing in theory will be governed as per following rules:

- In order to pass at the Semester I, II, III & IV examinations an examinee shall obtain not less than 40% marks in each paper. This is to say that out of total 100 marks student should score 40 marks jointly in university examination (80 Marks) and internal examination (20 marks).
- The results of successful candidates at the end of semester-VI shall be classified on the basis of aggregate marks obtained in all the six semesters.
- The candidates who pass all the semester examinations in the first attempt are eligible for ranks.
- The results of the candidates who have passed the Semester-VI examination but not passed the lower semester examinations shall be declared as NCL (not completed lower semester examinations). Such candidates shall be eligible for the Degree only after successful completion of all the lower semester examinations.
- Percentage of marks for declaring class:
Distinction- 75% and above (First Class With Distinction).
First Class- 60% and above
Second Class 45% and above but less than 60%.
Third Class 40% but not less than 45%
- An unsuccessful examinee at the any semester wise end examination shall be eligible for re-examination on payment of a fresh Examination fee prescribed by the University.

II. TEACHING NORMS FOR THEORY PAPERS

- For all Theory Papers there shall be **FIVE Periods Per week per Subject of 48 Minutes duration** each. Each Theory Paper must cover minimum 60 Clock Hours of Teaching and 360 Clock Hours for semester I, II, III IV, V & VI form awl the 6 papers and One Credit, subject of Theory will be of 1 Clock Hour
- No person shall be admitted to this Programme, if he has already passed the same Programme or an Programme of any other statutory University (which has been recognized as equivalent to this programme.)
- A candidate who fails in any of the semester examinations may be permitted to take the examinations again at a subsequent appearance as per the syllabus and scheme of

examination in vogue at the time the candidate took the examination for the first time. This facility shall be limited to the following two years i.e. 4 more attempts.

- Examinee successful at the Semester I, II, III, IV, V and VI examinations shall, on payment of the prescribed fee, receive a Degree in the prescribed form signed by the Vice-Chancellor.
- Qualification of Teacher shall be as per U.G.C. and State Government norms.

APPENDIX- III
Rashtrasant Tukdoji Maharaj Nagpur University

I. SUBJECTS FOR B.Com. EXAMINATION

Semester-I

1. 1T1-Financial Accounting-I
2. 1T2- Business Organization
3.1T3 Company Law
4. 1T4 Business Economics –I
5.1T5 Compulsory English
6.1T6 Second Language

Semester-II

1. 2T1 Statistics and Business Mathematics
2. 2T2 Business Management
3. 2T3 Secretarial Practice
4. 2T4 Business Economics –II
5.2T5 Compulsory English
6.2T6 Second Language

Semester-III

1. 3T1 Financial Accounting-II
2. 3T2 Business Communication and Management
3. 3T3 Business Law
4. 3T4 Monetary Economics –I
5.3T5. Compulsory English
6. 3T6 Second Language

Semester-IV

1. 4T1 Financial Accounting-III
2. 4T2 Skill Development.
3. 4T3 Income Tax
4. 4T4 Monetary Economics –II
5. 4T5 Compulsory English
6.4T6 Second Language

Semester-V

Core Group	1. 5T1 Financial Accounting IV
	2.5T2 Management Accounting
	3. 5T3 Management Process
	4. 5T4 Indian Economics-I
Elective Group-I	5. 5T5 .1 Marketing Management OR 5T5.2 Computerizes Accounting
Foundation Group I	6. 5T6.1 Business Finance 1 OR 5T6.2 Auditing

Semester-VI

Core Group	1.6T1 Financial Accounting -V
	2. 6T2 Cost Accounting
	3.6T3 Advanced Statistics
	4. 6T4 Indian Economics-Ii
Elective Group-II	5. 6T5.1 Human Resource Management OR 6T5.2 Indirect Tax
Foundation Group II	6. 6T6.1 Business Finance-II OR 6T6.2 Industrial Law

Workload

Workload Chart (70 periods per week) (Odd Semesters) (July to November)

B. Com. Semester - I			B. Com. Semester – III			B. Com. Semester – V		
S. No.	Subjects	N/o. of Periods	S. No.	Subjects	No. of Periods	S. No.	Subjects	No. of Periods
1.	Financial Accounting-I	5	1.	Financial Accounting-II	5	1.	Core Group 1. Financial Accounting IV Management Accounting Management Process Indian Economics	5
2.	Business Organization	5	2.	Business Communication and Management	5	2. 3. 4.		5 5 5
3	Company Law	5	3.	Business Law	5	5.		5
4.	Business Economics –I	5	4.	Monetary Economics -I	5	6.		5
Total Periods		20	Total Periods		20	Total Periods		30

Workload Chart (70 periods per week)(Even Semesters)
(December to April)

B. Com. Semester - II			B. Com. Semester – IV			B. Com. Semester – VI		
S. No.	Subjects	No. of Periods	S. No.	Subjects	No. of Periods	S. No.	Subjects	No. of Periods
1.	Statistics and Business Mathematics	5	1.	Financial Accounting-III	5	1.	Core Group Financial Accounting-V	5
2.	Business Management	5	2.	Skill Development.	5	2.	Cost Accounting	5
						3.	Advanced Statistics	5
						4.	Indian Economics-II	5
3.	Secretarial Practice	5	3.	Income Tax	5	5.	Elective Group-I Human Resource Management OR Indirect Tax	5
4.	Business Economics – II	5	4.	Monetary Economics –II	5	6.	Foundation Group- I Business Finance-II OR Industrial Law	5
Total Periods		20			20			30

WEEKLY Workload Chart (LANGUAGES) (For Semesters I, II, III & IV)

SUBJECT(S)		PERIODS
1.	Compulsory English	5 PERIODS OF THEORY + 1 PERIOD OF TUTORIAL FOR A BATCH OF 20 STUDENTS
2.	Second Language - Supplementary English/ Hindi/ Marathi/ Sanskrit etc.	5 PERIODS OF THEORY

II. CONVERSION OF MARKS TO GRADES AND CALCULATIONS OF GPA (GRADE POINT AVERAGE) AND CGPA (CUMULATIVE GRADE POINT AVERAGE) :

In the Credit and Grade Point System, the assessment of individual Subjects in the concerned examinations will be on the basis of marks only, but the marks shall later be converted into Grades by some mechanism wherein the overall performance of the Learners can be reflected after considering the Credit Points for any given course. However, the overall evaluation shall be designated in terms of Grade. There are some abbreviations used here that need understanding of each and every parameter involved in grade computation and the evaluation mechanism. The abbreviations and formulae used are as follows:-

Abbreviations and Formulae Used

G : Grade

GP : Grade Points

C : Credits

CP : Credit Points

CG : Credits X Grades (Product of credits & Grades)

SGPA = $\sum CG$: Sum of Product of Credits & Grades points / $\sum C$: Sum of Credits points

SGPA : Semester Grade Point Average shall be calculated for individual semesters. (It is also designated as GPA)

CGPA : Cumulative Grade Point Average shall be calculated for the entire Programme by considering all the semesters taken together.

While calculating the CG the value of Grade Point 1 shall be consider Zero (0) in case of learners who failed in the concerned course/s i.e. obtained the marks below 40. After calculating the SGPA for an individual semester and the CGPA for entire programme, the value can be matched with the grade in the Grade Point table as per the Five (05) Points Grading System and expressed as a single designated GRADE such as O,A,B,C, F. (Fail).

Marks	Grade	Grade Points
75& above	O (Outstanding)	10
60-74	A (Very Good)	09
45-59	B (Good)	08
40-44	C (Average)	07
39& Below	F (Fail)	00

CGPA	Grade	Division
10	O (Outstanding)	Distinction
9-10	A (Very Good)	First
8-9	B (Good)	Second
7-8	C (Average)	Third

Note: -

- Consider Grade Points equal to Zero for (C x G) calculations of failed Learner/s in the concerned course/s.

The illustration for the conversion of marks into grades in a course and semester Illustrations of Calculation:- Pass

Subjects	Total Maximum Marks	Total Minimum Marks	Total Marks Obtained	Grade(G)	Grade points (GP)	Credit of the Course(C)	(Credit) X (Grade points)(CX GP)	SGPA= Σ CG/ Σ C
C-11	100	40	60	A	9	4	36	SGPA =208/24 =8.67 Grade B RESULT =PASS
C-12	100	40	50	B	8	4	32	
C-13	100	40	75	O	10	4	40	
C-14	100	40	70	A	9	4	36	
C-15	100	40	48	B	8	4	32	
C-16	100	40	52	B	8	4	32	
Total	600	240	355	--	48	24	208	

Illustrations of Calculation:- Fail

Subjects	Total Maximum Marks	Total Marks Obtained	Grade(G)	Grade points(GP)	Credit of the Course(C)	(Credit) X (Grade points)(CX GP)	SGPA= $\frac{\sum CG}{\sum C}$
C-31	100	32	F	0	4	00	SGPA =102/24 =4.24 Grade FRESUL T -F A II
C-32	100	34	F	0	4	00	
C-33	100	60	B	8	4	32	
C-34	100	75	O	10	4	40	
C-35	100	33	F	0	4	00	
C-36	100	55	B	8	4	32	
Total	600	304	--	26	24	102	

Provision of Direction No.44 of 2001 governing the award of grace marks for passing an examination, securing higher Grades shall apply to the examination

III. GUIDELINES FOR SETTING QUESTION PAPERS:

- .The question paper should be set in such a manner so as to cover the complete syllabus as prescribed by the University.
- .The numerical questions in any of the subjects shall be set in ENGLISH only and the candidate shall have to answer such questions in ENGLISH only. The candidate may answer non-numerical questions in ENGLISH, MARATHI or HINDI.
- The duration of the Semester wise End Examination shall be **3.00** Hours per course.

ABSORPTION SCHEME –I

Bachelor of Commerce (B.Com)(Old Course Before 2013-2014)

It is notified for general information of all concerned that the failure students of **Bachelor of Commerce (B.Com) OLD course** shall be absorbed in the **New course** introduced from the session 2014-2015 examination with the following scheme.

1. Those who have completed & passed **B.Com Part - I as per Old course** are eligible for admission in the **B.Com Part - II New course**.
2. Failure students of **B.Com Part - I old course** and having ATKT as per rules are eligible to take admission in **B.Com Part-II New course**. They should clear their **B.Com Part - I old course backlog** papers in next **three attempts (Last Chance Winter 2016)**. If they fail to pass in **Winter-2016** attempt they will have to appear in parallel papers of **New course**

Scheme as per absorption scheme indicated in Appendix- I.

Note: The students who will appear in parallel papers of **New course scheme** paper with maximum theory marks 80, will get proportional marks out of 100 updated in **old course marksheetofB.Com Part - I**.

3. Those who have completed & passed **B.Com Part - I & B.Com Part -II as per Old course** are eligible for admission in the **B.Com Part - III**

New course.

4. Failure students of **B.Com Part - II old course** and having ATKT as per rules are eligible to take admission in **B.Com Part-III New course**. They should clear their **B.Com Part - II old course backlog** papers in next **three attempts (Last Chance Winter 2017)**. If they fail to pass in **Winter-2017** attempt they will have to appear in parallel papers of **New course**

Scheme as per absorption scheme indicated in Appendix- II.

Note: The students who will appear in parallel papers of **New course scheme** paper with maximum theory marks 80, will get proportional marks out of 100 updated in **old course marksheetofB.Com Part - II**.

5. Failure students of **B.Com Part-III old course** are having chances up to **Winter 2018** examination (**Last Chance**). So they should appear **B.Com Part-III old course examination &are required to clear their backlog**. After that those who will have backlog in the **B.Com Part-III old course** will have to appear in parallel papers of **New course scheme** as per the absorption scheme indicated in Appendix- III.

Note: The students who will appear in parallel papers of **New course scheme** paper with maximum theory marks 80, will get proportional marks out of 100 updated in old course mark sheet of **B.Com Part-III**.

6. The students opted for UGC vocational subjects in **B.Com (old course)** & failed will have to appear in respective vocational paper of **B.Com (new course)** as indicated in Appendix – IV.

Appendix- I B.Com Part- I

Sr. No	Old course Before 2013-2014	Max. Marks	Sr.No.	New Course from 2014-2015	Max. Marks
	Theory			Theory	
1	Compulsory English	100	1	Compulsory English	100
2	II nd Language (Other Indian language as per syllabus) (Hindi, Marathi, etc.)	100	2	II nd Language (Other Indian language as per syllabus) (Hindi, Marathi, etc.)	100
3	Financial Accounting – I	100	3	Financial Accounting - I	100
4	Basics of Computer & Statistical Techniques	100	4	Fundamentals of Statistics & Computer	100
5	Principles of business Management	100	5	Principles of Management	100
6	Business Economics	100	6	Business Economics	100
7	Optional Paper - I (Any Group)	100	7	Company Law & Secretarial Practice (CLSP)	100

Appendix- II B.Com Part-II

Sr.No.	Old course Before 2013-2014	Max. Marks	Sr.No.	New Course from 2014-2015	Max. Marks
	Theory			Theory	
1	Compulsory English	100	1	Compulsory English	100
2	II nd Language (Other Indian language as per syllabus) (Hindi, Marathi, etc.)	100	2	II nd Language (Other Indian language as per syllabus) (Hindi, Marathi, etc.)	100
3	Financial Accounting – II	100	3	Financial Accounting - II	100
4	Cost & Management Accounting	100	4	Cost & Management Accounting	100
5	Company Law & Secretarial Practice	100	5	Business and Industrial Law	100
6	Monetary Economics	100	6	Monetary Economics	100
7	Optional Paper - II (Any Group)	100	7	Business Communication	80

Appendix- III B.Com Part-III

Sr.No.	Old course Before 2013-2014	Max. Marks	Sr.No.	New Course from 2014-2015	Max. Marks
	Theory			Theory	
1	Financial Accounts & Auditing – III	100	1	Financial Accounting – III	100
2	Income Tax	100	2	Income Tax & Auditing	100
3	Business Law	100	3	Business Finance	100
4	Business Communication & Management	100	4	Functional Management	100
5	Indian Economics	100	5	Indian Economy	100
6	Optional Paper - III (Any Group)	100	6	Computerized Accounting	80

Appendix- IV

B.Com Part- I (Vocational Subjects)

Sr No.	Old course Before 2013-2014	Max. Marks	Sr No.	New Course from 2014-2015	Max. Marks
	Theory			Theory	
1	Group I. Tax Procedures & Practice Tax Procedures & Practice – I	70	1	Group I. Tax Procedures & Practice Tax Procedures & Practice – I	70
2	Group II. Office management and Secretarial Practice Office Management & Secretarial Practice- I	70	2	Group II. Office management and Secretarial Practice Office Management & Secretarial Practice- I	70
3	Group III. Advertising, Sales Promotion and Sales Management. Advertising, Sales Promotion and Sales Management – I	70	3	Group III. Advertising, Sales Promotion and Sales Management. Advertising, Sales Promotion and Sales Management – I	70
4	Group IV. Computer Applications MIS & IT – I	70	4	Group IV. Computer Applications Information Technology & MIS (IT & MIS)	70
5	Group V. Principles and Practice of Insurance Principles and Practice of Insurance – I	70	5	Group V. Principles and Practice of Insurance Principles and Practice of Insurance – I	70
6	Entrepreneurship Development – I	70	6	Entrepreneurship Development – I	70

B.Com Part- II (Vocational Subjects)

Sr No.	Old course Before 2013-2014	Max. Marks	Sr No.	New Course from 2014-2015	Max. Marks
	Theory			Theory	
1	Group I. Tax Procedures & Practice Tax Procedures & Practice – II	70	1	Group I. Tax Procedures & Practice Tax Procedures & Practice – II	70
2	Group II. Office management and Secretarial Practice Office Management & Secretarial Practice- II	70	2	Group II. Office management and Secretarial Practice Office Management & Secretarial Practice- II	70
3	Group III. Advertising, Sales Promotion and Sales Management. Advertising, Sales Promotion and Sales Management – II	70	3	Group III. Advertising, Sales Promotion and Sales Management. Advertising, Sales Promotion and Sales Management – II	70
4	Group IV. Computer Applications MIS & IT – II	70	4	Group IV. Computer Applications Visual Basic & DBMS (VB & DBMS)	70
5	Group V. Principles and Practice of Insurance Principles and Practice of Insurance – II	70	5	Group V. Principles and Practice of Insurance Principles and Practice of Insurance – II	70
6	Entrepreneurship Development – II	70	6	Entrepreneurship Development – II	70

B.Com Part-III

(Vocational Subjects)

Sr No.	Old course Before 2013-2014	Max. Marks	Sr No.	New Course from 2014-2015	Max. Marks
	Theory			Theory	
1	Group I. Tax Procedures & Practice Tax Procedures & Practice – III	70	1	Group I. Tax Procedures & Practice Tax Procedures & Practice – III	70
2	Group II. Office management and Secretarial Practice Office Management & Secretarial Practice-III	70	2	Group II. Office management and Secretarial Practice Office Management & Secretarial Practice- III	70
3	Group III. Advertising, Sales Promotion and Sales Management. Advertising, Sales Promotion and Sales Management – III	70	3	Group III. Advertising, Sales Promotion and Sales Management. Advertising, Sales Promotion and Sales Management – III	70
4	Group IV. Computer Applications MIS & IT – III	70	4	Group IV. Computer Applications E-Commerce & Web Development (EWD)	70
5	Group V. Principles and Practice of Insurance Principles and Practice of Insurance – III	70	5	Group V. Principles and Practice of Insurance Principles and Practice of Insurance – III	70
6	Entrepreneurship Development – III	70	6	Entrepreneurship Development – III	70

ABSORPTION SCHEME –II (Old Course 2014-2015 & New Course 2016-2017)

Bachelor of Commerce (B.Com)(Old Course 2014-2015) The students of B. Com course of 2014-2015 who are not eligible for getting admission in B. Com part- II from B. Com part-I as per prevailing ATKT rules shall have to pass in the subjects given in the absorption scheme as below.

After becoming eligible they will be admitted in Semester III of CBCS 2016-2017

Similarly, those students who are not eligible for getting admission in B. Com part-III from B. Com-II shall have to pass in the subjects given in the absorption scheme II as below. After becoming eligible they will be admitted in semester V of CBCS 2016-2017.

Only three attempts of successive examination shall be given to such students

For example- If the student fails in B. Com part –I in summer 2016 shall get winter 2016, Summer 2017, and Winter 2017 attempts only

Appendix- I B.Com Part- I

Sr. No	Old course(2014-2015)	Max. Marks	Sr.No.	New Course (2016-2017)	Max. Marks
	Theory			Theory	
1	Compulsory English	100	1	Compulsory English	100
2	II nd Language (Other Indian language as per syllabus) (Hindi, Marathi, etc.)	100	2	II nd Language (Other Indian language as per syllabus) (Hindi, Marathi, etc.)	100
3	Financial Accounting – I	100	3	Financial Accounting - I	100
4	Fundamentals of Statistics & Computer	100	4	Statistics & Business Mathematics	100
5	Principles of business Management	100	5	Business of Management	100
6	Business Economics	100	6	Business Economics-I	100
7.	Company Law & Secretarial Practice(CLSP)	100	7	Company Law	100

Appendix- II B.Com Part-II

Sr.No.	Old course(2014-2015)	Max. Marks	Sr.No.	New Course (2016-2017)	Max. Marks
	Theory			Theory	
1	Compulsory English	100	1	Compulsory English	100
2	II nd Language (Other Indian language as per syllabus) (Hindi, Marathi, etc.)	100	2	II nd Language (Other Indian language as per syllabus) (Hindi, Marathi, etc.)	100
3	Financial Accounting – II	100	3	Financial Accounting - II	100
4	Cost & Management Accounting	100	4	Cost Accounting	100
5	Business Communication	100	5	Business Communication & Management	100
6	Monetary Economics	100	6	Monetary Economics-I	100
7.	Business & Industrial Law	100	7	Business Law	100

Appendix- III B.Com Part-III

Sr.No.	Old course(2014-2015)	Max. Marks	Sr.No.	New Course (2016-2017)	Max. Marks
	Theory			Theory	
1	Financial Accounts – III	100	1	Financial Accounting – III	100
2	Income Tax& Auditing	100	2	Auditing	100
3	Functional Management	100	3	Management Process	100
4	Indian economy	100	4	Indian Economics -I	100
5	Business Finance	100	5	Business Finance - I	100
6	Computerized Accounting	80	6	Computerized Accounting	100

Appendix- IV

B.Com Part- I (Vocational Subjects)

Sr No.	Old course(2014-2015)	Max. Marks	Sr No.	New Course (2016-2017)	Max. Marks
	Theory			Theory	
1	Group I. Tax Procedures & Practice Tax Procedures & Practice – I	70	1	Group V. Principles and Practice of Insurance Principles and Practice of Insurance – Life Insurance	70
2	Group II. Office management and Secretarial Practice Office Management & Secretarial Practice- I	70	2	Group V. Principles and Practice of Insurance Principles and Practice of Insurance – Life Insurance	70
3	Group III. Advertising, Sales Promotion and Sales Management. Advertising, Sales Promotion and Sales Management – I	70	3	Group III. Advertising, Sales Promotion and Sales Management. Advertising, Sales Promotion and Sales Management – I	70
4	Group IV. Computer Applications MIS & IT – I	70	4	Group IV. Computer Applications Fundamentals of Information Technology (FIT)	70
5	Group V. Principles and Practice of Insurance Principles and Practice of Insurance – I	70	5	Group V. Principles and Practice of Insurance Principles and Practice of Insurance – Life Insurance	70
6	Entrepreneurship Development – I	70	6	Entrepreneurship Development – I	70

B.Com Part- II _____ (Vocational Subjects)

Sr No.	Old course(2014-2015)	Max. Marks	Sr No.	New Course (2016-2017)	Max. Marks
	Theory			Theory	
1	Group I. Tax Procedures & Practice Tax Procedures & Practice – II	70	1	Principles & Practice of Insurance General Insurance – Paper I	70
2	Group II. Office management and Secretarial Practice Office Management & Secretarial Practice- II	70	2	Principles & Practice of Insurance General Insurance – Paper I	70
3	Group III. Advertising, Sales Promotion and Sales Management. Advertising, Sales Promotion and Sales Management – II	70	3	Advertising, Sales Promotion and Sales Management. Advertising, Sales Promotion and Sales Management – II	70
4	Group IV. Computer Applications MIS & IT – II	70	4	Computer application- Software Packages (Word & Excel)	70
5	Group V. Principles and Practice of Insurance Principles and Practice of Insurance – II	70	5	Principles & Practice of Insurance General Insurance – Paper I	70
6	Entrepreneurship Development – II	70	6	Entrepreneurship Development – II	70

B.Com Part-III

(Vocational Subjects)

Sr No.	Old course(2014-2015)	Max. Marks	Sr No.	New Course (2016-2017)	Max. Marks
	Theory			Theory	
1	Group I. Tax Procedures & Practice Tax Procedures & Practice – III	70	1	Principles & Practice of Insurance Insurance and Actuarial Science – Paper I	70
2	Group II. Office management and Secretarial Practice Office Management & Secretarial Practice- III	70	2	Principles & Practice of Insurance Insurance and Actuarial Science – Paper I	70
3	Group III. Advertising, Sales Promotion and Sales Management. Advertising, Sales Promotion and Sales Management – III	70	3	Advertising, Sales Promotion and Sales Management. Advertising, Sales Promotion and Sales Management. III	70
4	Group IV. Computer Applications MIS & IT – III	70	4	Group IV. Computer Applications Web Designing using HTML (WD)	70
5	Group V. Principles and Practice of Insurance Principles and Practice of Insurance – III	70	5	Principles & Practice of Insurance Insurance and Actuarial Science – Paper I	70
6	Entrepreneurship Development – III	70	6	Entrepreneurship Development – III	70

The students of old course shall be given 03 attempts to pass their examination with old course starting from implementation of New Course.

Proposed New syllabus For B. Com
From the Academic session 2016-2017

B.Com. – First Year

Semester-I

1T1: Financial Accounting-I

Unit – I Financial Accounting

Meaning, objectives and principles of Accounting, Accounting concepts & Conventions, Accounting Standards- AS 1 to AS 10. Final accounts of Sole Traders. **(Theory & Numerical)**

Unit – II Hire Purchase Accounts

Meaning of Hire Purchase Accounts, Features, Merits and Demerits of Hire Purchase System, Distinction between Hire Purchase and Instalment System.
(Theory & Numerical Excluding Instalment System and Repossession of Assets)

Unit – III

Final Accounts of Co - Operative Societies: (As per Maharashtra Co-Operative Societies Act 1960)- Introduction, Types of Co-operative societies Preparation of Trading & Profit and Loss A/C and Balance Sheet. **(Theory & Numerical)**

Unit – IV

Joint Venture Accounts

Meaning, Distinction between Joint venture and Partnership, Methods of joint venture accounting. **(Theory & Numerical on Centralized & Decentralized Method)**

The Financial year ends on 31st March.

Reference Books :

- S. N. Maheshwari :- Financial Accounting – Vikas Publishing House, New Delhi.
- Gupta R. L. – Advanced Financial Accounting – S. Chand & Sons.
- Kumar, Anil S. – Advanced Financial Accounting – Himalaya Publication House.
- Shukla and Grewal : Advanced Accounts (S. Chand & Ltd. New Delhi).
- Jain and Narang : Advanced Accounts (Kalyani Publishers, Ludhiana).
- Sr. K. Paul : Accountancy, Volume –I and II (New Central Book Agency, Kolkata).
- R. K..Lele and Jawaharlal : Accounting Theory (Himalaya Publishers).
- M. A. Arulnandam :- Advance Accounting – Himalay Publication
- Gulhane, Navghare And Others- Financial Accounting –I, Sheth Publishers Pvt. Ltd. Mumbai.
- Prof. PradeepWath, Dr. R. D. Mehta, Dr. DilipGotmare :- Financial Accounting– Payal Pakashan.
- Advanced Accounts (volume –I), M. C. Shukla, T.S. Grewal, Revised by S. C. Gupta. S, Chand Publishing.

1T1-Financial Accounting – I

Paper Pattern

- N.B. – 1) All questions are compulsory.
2) All questions carry equal marks.

Time :- 3 hours

Marks-80

Q. No. 1 – Unit I

- | | | |
|------------|-----------|----------|
| a) Theory | | 08 Marks |
| b) Problem | | 08 Marks |
| | OR | |
| c) Problem | | 16Marks |

Q. No. 2 – Unit II

- | | | |
|------------|-----------|----------|
| a) Theory | | 08 Marks |
| b) Problem | | 08 Marks |
| | OR | |
| c) Problem | | 16 Marks |

Q. No. 3 – Unit III

- | | | |
|------------|-----------|----------|
| a) Theory | | 08 Marks |
| b) Problem | | 08 Marks |
| | OR | |
| c) Problem | | 16 Marks |

Q. No. 4 – Unit I

- | | | |
|------------|-----------|----------|
| a) Theory | | 08 Marks |
| b) Problem | | 08 Marks |
| | OR | |
| c) Problem | | 16 Marks |

Q. No. 5

- | | | |
|----|----------|------------------|
| a) | Unit- I | Problem 04 Marks |
| b) | Unit –II | Problem 04 Marks |
| c) | Unit-III | Problem 04Marks |
| d) | Unit-IV | Problem 04 Marks |

1T2: Business Organization

Unit – I

Nature and scope of business: Meaning and definition of business, characteristics, objectives of business, classification of business activities, Industry, Service, Commerce & Trade. Social Responsibility of Business towards different groups.

Unit – II

Forms of Business Units: Meaning, Characteristics, Advantages and Disadvantages of Sole Trader, Partnership, One Person Company, Private Company, Joint Stock Company- Concept, Classification, Service sector business: - meaning, types including BPO and KPO, advantage its role in economy

Unit - III

Organization: Meaning, Definition, Concept and functions of Organization, Principles of Organization, Types of Organization- Line and Staff, Modern types of organizations- Project, Matrix, Formal and Informal Organization, Advantages and Disadvantages.

Unit IV

Recent Trends in Business Organization: Internal constituents of the Business Organization; key managerial personnel (KMP); chairman- qualities of a chairman, powers, responsibilities and duties of a chairman; chief executive officer (CEO), role and responsibilities of the CEO; E-commerce, E-business, E-banking.

Suggested Books:

1. Jain, Khushpat S : Business Organisation, Mumbai
2. C.P Bose: Business Organisation & Management
3. Sekhri, Arun : Organisation, MUMBAI, Himalaya Publishing House, 2014
4. P.C.Jain: Government and business policy, Galgotia Publishing Com. New Delhi
5. Gulhane, Chopade Choudhary- Business Organization, Sheth Publishers Pvt. Ltd. Mumbai.
6. 'kekZ] ,l-,y- % O;kolkf;d laxBu] jes'k cwd fMiks] ubZ fnYyh
7. oekZ] ;ksxsUnzizlkn % O;kolkf;d laxBu izca/k ,oa iz'kklu] ,l-pkUn ,aM da-
8. Dr. A. Shende, Dr. M Dixit & Dr. D. Mohture, Business Organization, Anuradha Prakashan Nagpur.

QUESTION PAPER PATTERN
BCOM – I : SEMESTER I
1T2-Business Organisation

TIME:- 3 Hours]

[Full Marks:- 80

N.B. – 1) All questions are compulsory.
2) All questions carry equal marks.

- Q.1.
- | | | |
|-----|----------|----------|
| (a) | UNIT – I | 08 Marks |
| (b) | UNIT – I | 08 Marks |
| | OR | |
| (c) | UNIT – I | 16Marks |
- Q.2.
- | | | |
|-----|-----------|----------|
| (a) | UNIT – II | 08 Marks |
| (b) | UNIT – II | 08 Marks |
| | OR | |
| (c) | UNIT – I | 16Marks |
- Q.3.
- | | | |
|-----|------------|----------|
| (a) | UNIT – III | 08 Marks |
| (b) | UNIT – III | 08 Marks |
| | OR | |
| (c) | UNIT – I | 16Marks |
- Q.4.
- | | | |
|-----|-----------|----------|
| (a) | UNIT – IV | 08 Marks |
| (b) | UNIT – IV | 08 Marks |
| | OR | |
| (c) | UNIT – I | 16Marks |
- Q.5.
- | | | |
|----|------------|----------|
| a) | UNIT – I | 04 Marks |
| b) | UNIT – II | 04 Marks |
| c) | UNIT – III | 04Marks |
| d) | UNIT – IV | 04 Marks |

1T3: Company Law

Level of Knowledge: - Basic Conceptual Knowledge.

Objective: To make aware the students with basic concept of company law

[The Company Act 2013 with Amendments up to June 2016]

UNIT - I

- (i) Background of New Company Act 2013.
- (ii) Corporate Personality – Company, Meaning of Company, Characteristics of a Company, Lifting of Corporate Veil
- (iii) Kinds of Company- Private Company, Public Company, Company limited by Share, Company Limited by guarantee, Unlimited Company, Association not for profit, Government Company, Foreign Company, Holding and Subsidiary and associate company with features of all kinds of company.
- (iv) Promotion and incorporation of company- stages in formation and incorporation of company, registration and commencement of business, Certificate of Incorporation

UNIT – II

- (i) Memorandum of Association- Meaning, Definition, Importance and Content of Memorandum of Association.
- (ii) Articles of Association – Meaning, Definition, Importance and content of Articles of association.
- (iii) Private Placement and Prospectus: Meaning and definition of private placement and prospectus, public offer, types of prospectus- Deemed prospectus, Shelf prospectus, Red Herring Prospectus, Abridge prospectus.
- (iv) Misrepresentation in prospectus, Consequences of misrepresentation and remedies for misrepresentation in prospectus.

UNIT- III

- (i) Share and share capital- Meaning and nature of capital and share capital, kinds of share- equity, preference, sweat equity, bonus, employee stock option scheme, and Right issue.
- (ii) Debt Capital (Borrowing and Debenture)- Meaning and nature of debt and debt capital, Types of different types of borrowing
- (iii) Difference between- Share and debenture, owned capital and debt capital.
- (iv) Depositories and dematerialization of securities- meaning and nature of depositories, procedure of dematerialization of securities.

UNIT – IV

- (i) Membership in a company – Meaning of shareholder and member, distinction between shareholder and member, kinds of member.
- (ii) Procedure to become member and shareholder of a company, Concept of Transfer and Transmission of Securities (Share and Debenture)
- (iii) Directors – Meaning, Appointment, Power and Duties, Managing Director and Whole Time Director – Appointment and Qualification.

- (iv) Concept of Small Shareholders Director, Women Director, Resident Director and Independent Director, Auditor – Meaning, Appointment and Removal

Reference Books:

- Company Law By Ashok K. Bagriyal:, Vikas Publication House
- Company Law And Practice, Ratan Nolakha: Vikas Publication House
- Business Law Including Company Law, Gulshan, S S and Kapoor, G K , New Age International (P) Ltd., Publishers.
- Company Law - A comprehensive Textbook on New Companies Act 2013 , Kapoor G.K. and Dhamija Sanjay: Tazman Publication
- Company Law & Secretaria lPractice- Appannaian Reddy, Prabhudev, Himalaya Publishing House
- Faroq Haque Company Law., Sheth Publishers Pvt. Ltd. Mumbai
- Company Law Dr. A . Shende, Dr. R. Ingole, Anuradha Prakashan, Nagpur
- Company Law and Secretarial Practice- Dr. R.K. Nelakha, Ramesh Book Depot, Jaipur, New Delhi.
- Secretarial Practice & Company Law- Arunkumar, Rachana Sharma- Atlantic Publishers and Distributors
- A Text Book of Company Law & Corporate Law) P.P.S.Gogna, S. Chand Publishing.

QUESTION PAPER PATTERN
1T3-COMPANY LAW

TIME:- 3 Hours]

[Full Marks:- 80

N.B. – 1) All questions are compulsory.
2) All questions carry equal marks.

Q.1.	(a) UNIT – I	08 Marks
	(b) UNIT – I	08 Marks
	OR	
	(c) UNIT – I	16Marks
Q.2.	(a) UNIT – II	08 Marks
	(b) UNIT – II	08 Marks
	OR	
	(c) UNIT – I	16Marks
Q.3.	(a) UNIT – III	08 Marks
	(b) UNIT – III	08 Marks
	OR	
	(c) UNIT – I	16Marks
Q.4.	(a) UNIT – IV	08 Marks
	(b) UNIT – IV	08 Marks
	OR	
	(c) UNIT – I	16Marks
Q.5.	a) UNIT – I	04 Marks
	b) UNIT – II	04 Marks
	c) UNIT – III	04Marks
	d) UNIT – IV	04 Marks

1T4: Business Economics – I

Unit I: Nature and Scope of Business Economics

Business Economics-Meaning, scope and objectives of business economics. Nature and types of business decisions. Role and social responsibility of business & business economist. Micro and Macro Economics- Definition, scope, merits and demerits.

Unit II: Theory of Consumption

Law of Demand, Demand determinants, Changes in demand, Indifference Curve Concept- Definition, properties, importance of indifference curves. Elasticity of Demand- Concept, definition, kinds, measurement of elasticity of demand, Factors influencing elasticity of demand, Importance of elasticity of demand. Demand Forecasting- Meaning, need, importance, methods of demand forecasting.

Unit III: Theory of Production

Concept of Production Function- Concept, definition, Types of Products, Total Production, Average Production, Marginal Production. Law of Variable Proportions- Assumptions, significance & limitations. Isoquant Curves- Definition, general properties of Isoquant curves, Expansion Path. Law of Returns to Scale, Internal and External Economies and Diseconomies of Scale, Ridge Lines. Theories of Population - Malthusian Theory of Population, Optimum Theory of Population, Demographic Transition Theory of Population and Criticisms. Law of Supply.

Unit IV- Theory of Cost and Revenue

Law of Supply & Criticisms, Factors influencing supply. Concept of Cost in the Short & Long Run- Accounting Cost, Economic Cost, Opportunity Cost, Fixed Cost, Variable Cost, Direct and Indirect Costs, Real Cost, Explicit & Implicit Costs, Money Cost, Total Cost, Average Cost, Marginal Cost, Selling Costs. Revenues - Total Revenue, Average Revenue, Marginal Revenue and their Relationship.

Books Recommended:

1. Business Economics ,V.G. Mankar, Himalaya Publication House.
2. Business Economics, H.L.Ahuja, S.Chand Publishing
3. Business Economics, Dr. A. shende, Dr. D. Mohture, Dr. Dixit, Dr. R. Gan,Anuradha Prakashan Nagpur
4. Micro Economics, P.N.Chopra, Kalyani Publishers.
5. Micro Economics, D.D.Chaturvedi, Galgotia Publishing Company.
6. Principles of Economics, D.M.Mithani, Himalaya Publishing House.
7. Advance Micro Economic Theory, M.Maria John Kennedy, Himalaya Publishing House.
8. Business Economics, Rashmi Arora, Sheth Publishers, Mumbai
9. Business Economics, Dr. Samudra, Sai Jyoti Prakashan

QUESTION PAPER PATTERN
BCOM – I : SEMESTER I
1T4-Business Economics- I

TIME:- 3 Hours]

[Full Marks:-80

N.B. – 1) All questions are compulsory.
2) All questions carry equal marks.

- Q.1.
- | | | |
|-----|----------|----------|
| (a) | UNIT – I | 08 Marks |
| (b) | UNIT – I | 08 Marks |
| | OR | |
| (c) | UNIT – I | 16Marks |
- Q.2.
- | | | |
|-----|-----------|----------|
| (a) | UNIT – II | 08 Marks |
| (b) | UNIT – II | 08 Marks |
| | OR | |
| (c) | UNIT – I | 16Marks |
- Q.3.
- | | | |
|-----|------------|----------|
| (a) | UNIT – III | 08 Marks |
| (b) | UNIT – III | 08 Marks |
| | OR | |
| (c) | UNIT – I | 16Marks |
- Q.4.
- | | | |
|-----|-----------|----------|
| (a) | UNIT – IV | 08 Marks |
| (b) | UNIT – IV | 08 Marks |
| | OR | |
| (c) | UNIT – I | 16Marks |
- Q.5.
- | | | |
|----|------------|----------|
| a) | UNIT – I | 04 Marks |
| b) | UNIT – II | 04 Marks |
| c) | UNIT – III | 04Marks |
| d) | UNIT – IV | 04 Marks |

Allocation of marks for the subjects-

- 1. Financial Accounting**
- 2. Business Organization**
- 3. Company Law and**
- 4. Business Economics-I**

1a	Two periodical class tests	10marks
1b	An assignment/Viva/Group Discussion/Seminar based on curriculum to be assessed by the teacher concerned	10marks
1	Internal assessment Total marks	20 marks
2	Unit- I 20 marks	
	Unit-II 20 marks	
	Unit-III 20 marks	
	Unit-IV 20 marks	
	Semester wise End Examination marks	
		80 marks
	Total marks per subject	100 marks

1T5-Compulsory English

Unit –I Short Stories:

1. The Gifts by O Henry
2. The Quality by J. Galsworthy
3. The Axe by R. K. Narayan

Unit –II Poems:

1. You turned away yourself by Kabir
2. Mending wall by Robert Frost
3. Unknown Citizen by W.H. Auden

Unit –III Essays:

1. Tolerance by E.M. Forster
2. The Philosophy of Pleasure by Fulton J. Sheen
3. On Painted Face by A. G. Gardiner

Unit –IV

A) I) Synonym/Antonym of Given words (Match the following format)

II) One Word Substitute

B) Business Correspondence:

Job Application Letter, Interview Call Letter, Job Offer Letter

C) Comprehension of an Unseen Passage

D) Precis Writing

Prescribed Textfor UNITS I, II & III: Swan and Pearls (Raghav Publishers)

Reference Books :

For UNIT IV(A) (Grammar /Vocabulary items)

1. Learner's English Grammar & Composition by Dr. N.D.V.Prasada Rao (S.Chand)

For Unit IV (B)

2. Business Correspondence and Report Writing – R.C.Sharma & Krishna Mohan
(Tata McGraw-Hill)

3. Developing Communication Skills – Krishna Mohan & Meera Banerji (Macmillan)

Question Paper Pattern
1T5-: Compulsory English
SEMESTER – I

N.B. LAQ - Long Answer Question to be answered in about 150 words.

SAQ - Short Answer Question to be answered in about 75 words.

VSAQ – Very Short Answer Question to be answered in one or two sentences.

Total Marks- 80

- Q 1. A. One LAQ out of Two based on Short Stories (Unit I) 08 Marks
B. Two SAQs with internal choice based on Short Stories (Unit I) 2 x 4 Marks - 08 Marks
- Q 2. A. One LAQ out of Two based on prescribed poems (Unit II) 08 Marks
B. One LAQ out of Two based on the prescribed Essays (Unit III) 08 Marks
- Q 3. A. Two SAQs with Internal Choice from Unit III (2 x 4 Marks) = 08 Marks
B. (i) Synonyms/Antonyms - Match the following – 4 items against 6 options 04 Marks
(4 x 1 Marks)
(ii) One word substitute – 4 out of 6 (4 x 1 Marks) 04 Marks
- Q 4. A. One out of Two items based on Business Correspondence (Unit IV) 08 Marks
B. Comprehension of Unseen Passage – 4 VSAQs – 4 x 2 Marks 08 Marks
- Q 5. A. Make a Precis of the given passage and give it a suitable Title 08 Marks
B. Five VSAQs based on Unit I and Unit III (4x2 Marks) = 08 Marks

INTERNAL ASSESSMENT : 20 MARKS

The Internal Assessment would be done on the basis of the assignments submitted by the student and his/her performance, attendance and conduct during the Semester. The concerned teacher shall provide, in advance, a list of topics/assessment items/Question Bank (to the students) based on the Units prescribed for the Theory Examination. Students shall finalize 2 topics/items from 2 different units with the approval of the concerned teacher and submit the same within the prescribed deadline.

Students may be given freedom to submit a creative writing assignment on human values/world peace/environmental issues inspired by or related to the lessons/poems prescribed in the syllabus.

2 Assignments – 6+6 = 12 Marks

Performance & Conduct – 4 Marks

Attendance - 4 Marks

TOTAL – 20 MARKS

Semester - I
1T6.1- Supplementary English

Unit 1- Prose

1. A New Star Rises- Jawaharlal Nehru
2. Mahatma Gandhi- Louis Fischer
3. Jagdish Chandra Bose- Aldous Huxley
4. My Greatest Olympic Prize- Jesse Owens
5. Eating for Health- Rajkumari Amrit Kaur

Unit 2 - Poetry

1. Virtue- George Herbert
2. Solitude- Alexander Pope
3. How Sleep the Brave- William Collins

Non-Textual portion-

Unit 3 – Writing Skills

(A) Social Correspondence:

Letter of Congratulations, Letter of Condolence, Informal Invitation

(B) Writing Classified Advertisements

Unit 4 – Grammar

Spotting errors in the use of - (1) Articles (2) Subject-Verb Agreement

Prescribed Text- *Zenith*- An Anthology of Prose and Poetry (Raghav Publishers)

Reference books

1. Macmillan Foundation English - R.K. Dwivedi, A. Kumar (**for Unit IV**)
2. Developing Communication Skills -- Krishna Mohan & Meera Banerji (Macmillan Publishers) (**for the topic of ‘Social Correspondence under Unit III**)
3. Write Right – Sarita Manuja (Macmillan) (**For the topic ‘Writing Classified Advertisements’ given under Unit III**)

**1T6.1- Supplementary English
Question Paper Pattern**

Semester - I

Q1.

(A) Unit 1 Prose - LAQ 150 words (2 out of 4)2 x 08 = 16 marks

Q 2.

(B) Unit 1 Prose - SAQ 75 words(4 out of 5)4 x 4 = 16 marks

Q 3.

(A) Unit 2 Poetry- LAQ 150 words (1 out of 2) 1 x 08 = 08 marks

(B) Unit 2 Poetry - SAQ 75 words (2 out of 3) 2 x 4 = 08 marks

Q 4.

Non-textual portion

(A) Social Correspondence: 1 x 08= 08Marks

(B) Writing Classified Ads 1 x 08= 08 Marks

Q 5. (A)i. Correct the error in the use of Articles (4) 04 x 1= 04 Marks

ii. Correct the error in the subject-verb agreement (4)04 x 1 = 04Marks

(B)VSAQs Units 1 & 2

Answer each of the following in one or two lines 04 x 2 =08 Marks

Total Marks of Theory Examination- 80

INTERNAL ASSESSMENT: 20 MARKS

The Internal Assessment would be done on the basis of the assignments submitted by the student and his/her performance, attendance and conduct during the Semester. The concerned teacher shall provide, in advance, a list of topics/assessment items/Question Bank (to the students) based on the Units prescribed for the Theory Examination. Students shall finalize 2 topics/items from 2 different units with the approval of the concerned teacher and submit the same within the prescribed deadline.

Students may be given freedom to submit a creative writing assignment on human values/world peace/environmental issues inspired by or related to the lessons/poems prescribed in the syllabus.

2 Assignments – 6+6 = 12 Marks

Performance & Conduct – 4 Marks

Attendance - 4 Marks

TOTAL – 20 MARKS

Theory Examination – 80 Marks

Internal Assessment – 20 Marks

Total: 100 Marks

1T6.2 - विषय : मराठी

सत्र पहिले २०१६

प्रश्न क्र.	घटक क्र.	अभ्यासक्रम	गुण	शेरा
१	१	समकालीन राष्ट्रीय, सामाजिक समस्यावर आधारित (चार पर्यायांपैकी एका विषयावर, शब्द मर्यादा-४००)	२०	
२	२	गद्य विभाग : पाठ्य पुस्तक : भाषा दर्शन भाग एक १. लोकशाहीचे भवितव्य (डॉ. बाबासाहेब आंबेडकर) २. नौका (प. भा. भावे) ३. अस्पृश्यांचा आधारवड (शिवाजी सावंत) ४. बेगड (योगीराज वाघमारे) ५. उमा (वि. स. जोग)	३५	
३	३	पद्य विभाग : पाठ्य पुस्तक : भाषा दर्शन भाग एक १. ज्ञानेश्वरांच्या विराण्या (संत ज्ञानेश्वर) २. मन (बहिणाबाई चौधरी) ३. गणपतवाणी (बा. सी. मर्डेकर) ४. गिरणीची लावणी (नारायण सुर्वे) ५. माउली भुकेले बेट (सुधाकर गायधनी)	३५	
४	४	व्यावहारिक मराठी १. पत्रलेखन २. इतिवृत्त लेखन	१०	

1T6.2-विषय : मराठी

प्रश्न पत्रिकेचे स्वरूप

सत्र : पहिले

वेळ:३ तास)

(एकूण गुण-80)

प्रश्न:१ समकालीन राष्ट्रीय, सामाजिक समस्यांवर आधारित निबंध (चार पर्यायांपैकी एका विषयावर)

शब्दमर्यादा-४०० शब्द

(16 गुण)

प्रश्न: २ गद्य विभागावर आधारित दीर्घोत्तरी दोन प्रश्नांपैकी एक सोडवा (16 गुण)

प्रश्न: ३ पद्य विभागावर आधारित दीर्घोत्तरी दोन प्रश्नांपैकी एक सोडवा (16 गुण)

प्रश्न: ४ दोन गद्य विभागावर व दोन पद्य विभागावर आधारित चार लघु प्रश्नांच्या दोन गटांपैकी एक

गट सोडवा

(16 गुण)

प्रश्न: ५ एक लघु प्रश्न गद्य विभागावर, एक लघु प्रश्न पद्य विभागावर आणि दोन लघु प्रश्न व्यावहारिक मराठीवर आधारित अशा चार लघु प्रश्नांची उत्तरे लिहा (16 गुण)

एकूण गुण विभागणी

१. गद्य विभाग 28 गुण

२. पद्य विभाग 28 गुण

३. व्यावहारिक मराठी 08 गुण

४. निबंध 16 गुण

एकूण गुण : 80

अंतर्गत मूल्यांकन गुण २० : संबंधित महाविद्यालयातील प्राध्यापकांनी परीक्षार्थ्यांची वर्गातील उपस्थिती (०५ गुण), परीक्षार्थ्यांचा वर्गातील सक्रीय सहभाग (०५ गुण) आणि लिखित स्वरूपातील गृह पाठ (१० गुण) या निकषांवर एकूण २० गुणांपैकी विद्यार्थ्यांचे अंतर्गत मूल्यांकन करणे.

सत्र लेखी परीक्षा : ८० गुण

अंतर्गत मूल्यांकन : २० गुण

एकूण गुण : १००

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(Unit-1)

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3½ dQu & dgkuh &izsepan

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5½ 'kj.kkxr& dgkuh& o`Unkouyky oekZ

ij foHkkx%& ikB~;iqLrd%& ^^lkfgR; ohfFkdK**

bdkbZ 3 1½ dchj ds nksgs & dchjnkI

(Unit-3) 2½ cky yhyk & lwjnkI

3½ HkfDr] uhfr ds nksgs &fcgkjH

4½ oj ns] oh.kkokfnuh oj ns& lw;ZdkUr f=ikBh fujkyk

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bdkbZ4 1½ ikfjHkkf'kd 'kCnkoyh&ikB~;iqLrd esa layXu okf.kT; ls lcaf/kr
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vad&16

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vad&16

¼nks iz'uksa esa ls ,d iz'u dk mRrj visf{kr gSA½

iz'u&4 rhu x|&foHkkx lss o rhu i|& foHkkx ij vk/kkfjr dqy Ng y?qk iz'uksa esa ls fdUgha
pkj iz'uksa dsmRrj visf{kr gSA **4 x 4vad =vad&16**

iz'u&5 blds vUrxZr IEiw.kZ ikB~;Øe ls pkj y?qkRrjh iz'u gksaxsaA **izFke iz'u x| ls] f}rh;**
iz'u i| ls] r`rh; iz'u ikfjHkkf"kd 'kCnkoyh ls vkSj prqFkZ iz'u dYiuk foLrkj ls
iwNs tk;saxsa A lHkh iz'uksa ds mRrj visf{kr gSA

4 x 4 vad = vad&16

vkUrfjd ewY;kdau & 20 vad
dqy vad foHkktu%&

fucU/k&16 vad

x| foHkkx&28 vad

i| foHkkx&28 vad

vU; ikB~; lkexzh&08vad

dqy vad&80 vad

Vocational Course

Semester I

(Same syllabus for all vocational group subjects in B. Com. – I)

1T7-Entrepreneurial Development-I

Time : 3 Hours

Full Marks: 80

Internal Assessment: 20

Level of knowledge: Basic knowledge

Objective: To provide an introductory knowledge about entrepreneurship and its development process.

Unit-I

Entrepreneurship – Evolution of the concept of entrepreneur, Definitions of Entrepreneurship & Entrepreneur, Types of Entrepreneurship, Function of Entrepreneur, Characteristics of Entrepreneur, Socio-economic origins of Entrepreneurship.

Unit-II

Stages in the Entrepreneurial process, Barriers to Entrepreneurship, Environmental factors affecting Entrepreneurship, Entrepreneurial Structures.

Unit-III

Qualities of a successful Entrepreneur. Distinction between an Entrepreneur and a Manager, role of Entrepreneurship in Economic development. Theories of Entrepreneurship- Theory of Achievement Motivation, Conceptual Model of Entrepreneurship.

Unit-IV

Women Entrepreneurship- Concept of Women Entrepreneurs, Functions of Women Entrepreneurs, Growth of women Entrepreneurship and problems of women Entrepreneurs, Development of women Entrepreneurship, Recent Trends.

Books Recommended:

- ✓ Dynamics of entrepreneurial development and management, Vasant Desai
- ✓ Entrepreneurial development, Vasant Desai.
- ✓ Entrepreneurial Development, S. S. Khanka, S. Chand Publishers.
- ✓ M.V. Deshpande : Entrepreneurship of small scale industries.
- ✓ Entrepreneurship Development and Business Communication, Vasant Desai and Urmila Rai, Himalaya Publishing House.
- ✓ Entrepreneurship Development in India, Dr. C. B. Gupta and Dr. N.P. Srinivasan, Sultan Chand & Sons.
- ✓ Entrepreneurial Development, Vasant Desai, Appannaiah, Reddy and Gopal Krishna, Himalaya Publishing House.

Group – I : Computer Applications

1T8.1 : Fundamental of Information Technology (FIT)

Unit-I: Definition of Computer, Block diagram of computer, generations of computer, classification of computers, characteristics, advantages & limitations of computer. Computer organization: Central processing Unit - speed of processor, computer memory: primary & secondary, Storage devices: floppy disk, Hard disk, magnetic tapes, optical disk (CD/ DVD), pen drive. Input devices: keyboard, mouse, joystick, light pen, scanners, OCR, MICR, Touch Screen, Bar code reader. Output devices: monitor, printers, classification of printers, impact & non-impact printers, dot matrix, ink jet, laser, thermal printers, plotters.

Unit-II : Hardware & software, Software and programming languages.

Computer networks – LAN, WAN, MAN

Internet, WWW, E-Mail, education, financial service, e-Commerce, banking, shopping, advertising, e-governance. Virus, Types of Viruses, Anti-Virus, Firewall and Anti-Spy ware Utilities

UNIT – III :

Introduction to Disk Operating System (DOS) :

-File types, Directory Structure, Booting - Warm and Cold Booting, Types of DOS commands (Internal and External)

-Directory commands: DIR, MD, RD, TREE, PATH, SUBST ETC., Wild card Definitions, Commands related to file management: COPY, DEL, ERASE, REN, ATTRIB, XCOPY, BACKUP and RESTORE , General commands: TYPE DATE, TIME, PROMPT etc., batch commands, wild card characters & its use.

UNIT – IV :

Introduction to Windows Operating System :

Advantages of windows operating system, operating with windows, GUI, use of help features, starting an application, essential accessories, windows explorer, control panel, my computer, my documents, recycle bin, finding folders and files, system tools, new features in windows-7/8/10 versions.

Practical : Practical will be based on Unit-III & IV i.e. MS-DOS and Windows

BOOKS RECOMMENDED:

1. I.T. Today (Encyclopedia) By S. Jaiswal (Test Book)
2. Computer Today By Donald Senders
3. Computer Applications In Management – Ushadahiya, Sapnanagpal (Taxmann's)
4. Information Technology - Dr. Sushilamadan (Taxmann's)
5. Understanding Computer By Dineshkumar
6. Computer Fundamentals By P. K. Sinha
7. Office Automation By K.K. Bajaj (Macmilan)
8. Business On The Net An Introduction To The Whats And Hows Of E-Commerce By K. N. Agarwala & Others (Macmilan)
9. Dos/Unix & Windows: I.T. Today (Encyclopedia) By S. Jaiswal
10. Msdos; Manual

Vocational Course
Semester – I
Group – II : Principles & Practice of Insurance
1T8.2-Life Insurance – Paper I

Time : 3 Hours]

Theory : 80 Marks
Internal Assessment: 20 Marks

Level of knowledge - Basic knowledge.

Objective - To create awareness regarding basic knowledge about Life Insurance.

Unit - I

Concept of Risk, Meaning ,Definition, Classification of Risk

Risk management : Meaning and Definition, Objectives, Importance, Classification of Risk,

Methods of Handling Risk, factors affecting Risk Management, Principles of Insurance Management, Process of Risk Insurance Management

Unit - II

Concept of Insurance: Meaning, Definition, Need, Importance and Scope of Insurance, Benefits of Insurance

History of Insurance, Meanings of Terms used - Premium, Compensation, Cover note, Claim, Peril, actor affecting premium calculation

Reinsurance : Important concepts, characteristics, types of reinsurance, double cover, external and internal insurance.

Unit - III

Life Insurance: Meaning and definition of Life Insurance, Organization , Management , regulation , role and functions of life insurance

Insurance Contract, Essentials of Insurance Contract

Principles of Life Insurance, Classification of Life Insurance Policies.

Unit - IV

Policy conditions of Life Insurance ,

Insurance document – Proposal form, policy form, cover note, certificate of Insurance, endorsement, co-insurance and renewal receipt, procedure of taking Life Insurance Policy.

Settlement of Claim on Maturity of Policy, Death of Policy holder,

Recommended books:

- Fundamental Of Insurance, R.K. Gupta, Himalaya Publishing House.
- Principles & Practice of Insurance, Dr. P. Periasamy, Himalaya Publishing House
- Insurance Principle and Practice,M.M. Mishra and Dr. S.B. Mishra,S. Chand Publication
- Principles of Insurance, Dr. Shakti Pratchbal and Dr. N.P. Dwivedi, Himalaya Publishing House

✓ बीमा के सिद्धांत एवं व्यवहार – भगवती प्रकाश अर्मा, राजीव जैन, पुरुशोत्तम दयाल– हिमालया पब्लिशिंग हाऊस

Group III.
Advertising, Sales Promotion and Sales Management
Semester-I
1T8.3 -Advertising, Sale Promotion and Sales Management – I

Full Marks : 80

Time : 3 Hours

Internal Assessment : 20

Objectives: The aim of the paper is to acquaint the students with concepts, techniques and give experience in the application of concepts for developing an effective advertising programme.

Unit-1

- Advertising Role in the Marketing Process: Legal Ethical and social Aspects of Advertising. Functions and types of advertising.

Unit- 2

Integrated Marketing communication .Brand management , Brand Image, Brand Equity and Brand Building. Ethics of advertising

Unit- 3

The major players in advertising, Advertising agency, Brand manager, market research firms, Media, Type of agencies. Structure of an agency and its functions. The process of developing an ad.

Unit-4

Objective Setting and market Positioning; Dagmar Approach in Determination of Target Audience and understanding them. Assumptions about consumer behavior.

Recommended books:

- Luick, John F and Siegler, William Lee, Sales promotion and Modern Merchandising (McGraw Hill Book Co., New York, 1968) □
- Still, Richard, Edward W & Govoni Norman AP, Sales management Decisions, Strategies and cases (Prentice Hall India Pvt. Ltd., New Delhi, 1981) □
- Stanton, William J & Buskritt, management of Sales Force (Richard D, Irwin, Inc. Homewood, 1987)
- Russell, Frederic A. Beach, Frank H & Buskritt, Richard H, Selling principles and Practices (Mcgraw Hill, International Book Co.1982) □
- David Aaker, Advertising management (Prentice Hall India Pvt. Ltd., New Delhi) □
- Kazmi & Batra, Advertising & Sales Promotion – Excel Books. □
- Belch & Belch, Advertising & Promotion – Tata McGraw Hill. □
- Jethwaney & Jain – Advertising Management, Oxford Univ. Press □□

SEMESTER I
QUESTION PAPER PATTERN FOR All Vocational Subjects

Computer Application, Insurance & Entrepreneurial Development

TIME:- 3 Hours]

[Full Marks:- 80

N.B. – 1) All questions are compulsory.
2) All questions carry equal marks.

Q.1.(a)	UNIT – I	8 Marks
(b)	UNIT – I	8 Marks
	OR	
(c)	UNIT – I	8 Marks
(d)	UNIT – I	8 Marks
Q.2. (a)	UNIT – I	8 Marks
(b)	UNIT – I	8 Marks
	OR	
(c)	UNIT – I	8 Marks
(d)	UNIT – I	8 Marks
Q.3. (a)	UNIT – I	8 Marks
(b)	UNIT – I	8 Marks
	OR	
(c)	UNIT – I	8 Marks
(d)	UNIT – I	8 Marks
Q.4. (a)	UNIT – I	8 Marks
(b)	UNIT – I	8 Marks
	OR	
(c)	UNIT – I	8 Marks
(d)	UNIT – I	8 Marks
Q.5. Answer in Brief		
(a)	UNIT – I	4 Marks
(b)	UNIT – II	4 Marks
(c)	UNIT – III	4 Marks
(d)	UNIT – IV	4 Marks

B.Com. – First Year
Semester-II
2T1: Statistics and Business Mathematics

Unit – I Statistics & Measures of Central Tendency

Meaning, Scope, Importance, Functions and Limitations of Statistics. Collection of data, Tabulation and Classification, Frequency distribution.
Mean, Median, Mode, Geometric Mean and Harmonic Mean (**Theory & Numericals**)

Unit – II

Dispersion- Meaning and significance of dispersion, Methods of measuring dispersion, Mean Deviation, Standard Deviation, Quartile Deviation, co-efficient of variation (**Theory & Numericals**)

Unit – III

Skewness-Absolute Measures of Skewness, Relative Measures of Skewness, Karl Pearson's Coefficient of Skewness, Bowley's Coefficient of Skewness. (**Numericals**)

Unit – IV

Business Mathematics:- Ratio Proportion, Percentages, Simple & Compound Interest, Profit/ Loss. (**Numericals**)

Reference Books:

- Fundamentals of statistics : D. V. Elhance & Veena Elhance
- Statistics : V. K. Kapoor – S. Chand & Sons
- Statistics : B. New Gupta – Sahitya Bhavan Agra
- Fundamentals of statistics and Computer, Dr. M. Datakar & Mrs. Sindhu Ghate, Sai Jyoti Prakashan, Nagpur
- Business Statistics A Self Study Text Book, Dr. P. C. Tulsian & Bharat Jhunjhunwala, S. Chand Publishing
- Fundamental of Statistics : S. C. Gupta – Himalaya Publishing House
- Business Mathematics & Statistics : NEWK Nag & S.C. Chanda – Kalyani Publishers
- Gulhane, Chopade – Statistics and business mathematics, Sheth Publishers Pvt. Ltd. Mumbai
- Business Mathematics and Statistics- Dr. M. Datakar & Mrs. S. Ghate, Sai Jyoti Publication, Nagpur.
- Problem in statistics : Y. R. Mahajan - Pimplapure Publisher Nagpur

Question Paper Pattern
Semester-II
2T1-Statistics and Business Mathematics
Paper - I

N.B. – 1) All questions are compulsory.
 2) All questions carry equal marks.

Time :- 3 hours

Marks-80

Q. No. 1 – Unit I

- | | | |
|------------|-----------|----------|
| a) Theory | | 08 Marks |
| b) Problem | | 08 Marks |
| | OR | |
| c) Problem | | 16Marks |

Q. No. 2 – Unit II

- | | | |
|------------|-----------|----------|
| a) Theory | | 08 Marks |
| b) Problem | | 08 Marks |
| | OR | |
| c) Problem | | 16 Marks |

Q. No. 3 – Unit III

- | | | |
|------------|-----------|----------|
| a) Problem | | 08 Marks |
| b) Problem | | 08 Marks |
| | OR | |
| c) Problem | | 16 Marks |

Q. No. 4 – Unit I

- | | | |
|------------|-----------|----------|
| a) Problem | | 08 Marks |
| b) Problem | | 08 Marks |
| | OR | |
| c) Problem | | 08 Marks |
| d) Problem | | 08 Marks |

Q. No. 5

- | | | |
|----|----------|------------------|
| a) | Unit- I | Problem 04 Marks |
| b) | Unit –II | Problem 04 Marks |
| c) | Unit-III | Problem 04Marks |
| d) | Unit-IV | Problem 04 Marks |

2T2: Business Management

Unit I

Introduction: Meaning, Definition, concept and types of management. Principles of business Management. Scope and significance of business management.

Process of business management. Function of business Management. Management as a science or art.

Unit II

Planning: - Meaning, Nature and Characteristics, Importance, Types & Components of Planning. **Decision Making:** Meaning, characteristics & importance of decision making. Traditional and Modern techniques of Decision-Making.

Unit – III

Delegation of Authority:— Meaning, Elements, Advantages, & Obstacle of Delegation of Authority. Centralization and decentralization of authority and its merits and demerits.

Co-ordination & Controlling: Meaning, Concept and principles of Coordination, Internal & External Coordination. Meaning, concept and elements of control.

Unit IV

Recent trends in management:

Management of Change Management of Crisis, Total Quality Management, Stress Management, International Management.

Suggested Books:

1. Bajaj: Management Processing and Organization, Excel Publications.
2. Tripathy and Reddy – Principles of Management – Tata McGraw Hill.
3. A. Pardhasaradhy & R. Satya Raju: Management Text and Cases, Prentice Hall of India. Gulhane, Chopade Choudhary- Business Management, Sheth Publishers Pvt. Ltd. Mumbai
- 4- lq/kk] th-,l- Jhekyh fot;% O;kofk;d izcaU/k ds fl/nkar] jes'k cwd fMisk]jubZ fnYyh
- 5- 'kekZ] th-Mh-lwukuk] th-lh-% izcaU/k ds fl/nkar] jes'k cwd fMiks]jubZ fnYyh
- 6- ns'keq[k] izHkkdj% O;olk; O;oLFkkiukph ewy rRos] fiaiGkiwjs vaM da- ukxiqjs

Question Paper Pattern
Semester-II
2T2-Business Management

- N.B. – 1) All questions are compulsory.
2) All questions carry equal marks.

Time :- 3 hours

Marks-80

Q.1.	(a) UNIT – I		08 Marks
	(b) UNIT – I		08 Marks
		OR	
	(c) UNIT – I		16 Marks
Q.2.	(a) UNIT – II		08 Marks
	(b) UNIT – II		08 Marks
		OR	
	(c) UNIT – II		16 Marks
Q.3.	(a) UNIT – III		08 Marks
	(b) UNIT – III		08 Marks
		OR	
	(c) UNIT – III		16 Marks
Q.4.	(a) UNIT – IV		08 Marks
	(b) UNIT – IV		08 Marks
		OR	
	(c) UNIT – IV		16 Marks
Q.5.	a) UNIT – I		04 Marks
	b) UNIT – II		04 Marks
	c) UNIT – III		04Marks
	d) UNIT – IV		04 Marks

2T3 : Secretarial Practice

Level of Knowledge: - Book Conceptual Knowledge.

Objective: To make aware the student with various function, duties and responsibilities of company secretary and Secretarial Practice

[The Company Act 2013 with Amendments up to June 2016]

UNIT – I

- (i) Procedure for Incorporation of Companies, Conversion of Companies – Private Limited to Public Limited and Public Limited to Private Limited
- (ii) Procedure for Alteration of Memorandum of Association and Article of Association
 - (i) Company Secretary – Meaning, Qualification and Functions/ Role
 - (ii) Directors – Procedure for Appointment of Directors and Director’s Identification Number (DIN)- allotment and surrender

UNIT- II

- (i) Types and characteristics of company meeting, statutory, board, general and extra ordinary meeting, and meetings of committee of director.
- (ii) Agenda, Notice and provision regarding quorum of Board meeting, Annual General Meeting and Extra ordinary General Meeting
- (iii) Voting and resolution- Meaning of poll, postal ballot and E-Voting, Meaning of ordinary and Special Resolution.
- (iv) Circular Resolution, Explanatory statement, Ordinary and special Business to be transacted in meetings.

UNIT – III

- (i) Report Writing - Essential and content of Board Report and Annual Report.
- (ii) Concept of secretarial audit, Secretarial standards, corporate social responsibility and corporate governance, National Financial Reporting Authority.
- (iii) E-Governance and E-Filing- Meaning, features and procedure of E-Governance and E-Filing, MCA-21

UNIT – IV

- (i) Key managerial personnel- Appointment and function of managing director, whole time director and manager.
- (ii) Procedure for appointment of Additional Directors, Alternate Directors, Nominee Directors.
- (iii) Managerial Remuneration - Remuneration of managing director, whole time director or manager.
- (iv) Provisions regarding resignation, removal of directors, Casual vacancy.

Reference Books:

- Company Law, Ashok K. Bagrial: Vikas Publication House
- Ratan Nolakha: Company Law And Practice, Vikas Publication House
- Gulshan, S S and Kapoor, G K: Business Law Including Company Law , New Age International (P) Ltd., Publishers
- Dr. Arvind shende, Dr. Asha Tiwari, Company Law & Secretarial Practice, Anuradha prakashan, Nagpur.
- Faroq Haque Secretarial Practice., Sheth Publishers Pvt. Ltd. Mumbai

- Kapoor G.K. and Dhamija Sanjay: Company Law -A comprehensive Textbook on New Companies Act 2013 , Tazman Publication
- Secretarial Practice & Company Law- Arunkumar, Rachana Sharma- Atlantic Publishers and Distributors
- Secretarial Practice, M. C. Kuchhal, S. Chand Publishing.

**QUESTION PAPER PATTERS
SEMISTER II
2T3-SECRETARIAL PRACTICE**

TIME:- 3 Hours]

[Full Marks:- 80

N.B. – 1) All questions are compulsory.
2) All questions carry equal marks.

Q.1.	(a) UNIT – I	08 Marks
	(b) UNIT – I	08 Marks
	OR	
	(c) UNIT – I	16 Marks
Q.2.	(a) UNIT – II	08 Marks
	(b) UNIT – II	08 Marks
	OR	
	(c) UNIT – II	16 Marks
Q.3.	(a) UNIT – III	08 Marks
	(b) UNIT – III	08 Marks
	OR	
	(c) UNIT – III	16 Marks
Q.4.	(a) UNIT – IV	08 Marks
	(b) UNIT – IV	08 Marks
	OR	
	(c) UNIT – IV	16 Marks
Q.5.	a) UNIT – I	04 Marks
	b) UNIT – II	04 Marks
	c) UNIT – III	04Marks
	d) UNIT – IV	04 Marks

2T4 : Business Economics – II

Unit I: Market Structure

Meaning, Definition, Classification of Market Structures. Firm & Industry- Meaning, Difference between Industry and Firm. Pricing of Products-Types, Cost-based pricing, Customer-based pricing, Competitor-based pricing.

Unit II: Perfect & Imperfect Competition Markets

Definition, Features, Price-output determination under Perfect Competition Market. Monopoly - Definition, Features, Types, Price determination under Monopoly. Concept of Price Discrimination .Monopolistic Competition- Meaning, Features, Price determination under Monopolistic Competition.

Unit III: Theories of Distribution

Theory of Distribution -Modern Theory of Distribution. Theories of Rent- Ricardian theory of Rent, Modern theory of Rent, Concept of Quasi Rent. Theory of Wages- Marginal Productivity theory of Wages with Criticisms, Nominal & Real wages. Theories of Interest-Loanable Funds Theory of Interest, Liquidity Preference Theory of Interest, Criticisms, Concept of Gross Interest & Net Interest. Theories of Profit- Dynamic Theory of Profit, Innovation Theory of Profit, Criticisms of the Theories, Gross Profit & Net Profit.

Unit IV- Business Cycles & National Income

Business Cycles-Concept, Features, Types, Phases of Business Cycles. National Income - Meaning, Concepts, Methods of Measuring National Income, Difficulties in National Income Accounting.

Books Recommended:

1. Business Economics , V.G. Mankar, Himalaya Publication House
2. Modern Economics, H.L.Ahuja, S.Chand & Co Ltd.
3. Micro Economics P.N.Chopra, Kalyani Publishers.
4. Micro Economics, D.D.Chaturvedi, Galgotia Publishing Company.
5. Modern Economic Theory, K.K.Dewett, S.Chand & Co Ltd.
6. Business economics, Dr. Arvind Shende, Dr. R. Ingole, Dr. P. Kothiwale, Anuradha Prakashan, Nagpur
7. Managerial Economics,D.N.Dwivedi, Vikas Publishing House Pvt Ltd.
8. Managerial Economics-Theory & Applications, D.M.Mithani, Himalaya Publishing House.
9. Business Economics by Ms. V. Karkare, Mrs. S Ghate, Anuradha Prakashan Nagpur.
1. Business Economics, Rashi Arora, Sheth Publishers, Mumbai

Question Paper Pattern
Semester- II
2T4-Business Economics - II
N.B. – 1) All questions are compulsory.
2) All questions carry equal marks.

Time :- 3 hours

Marks-80

- Q.1.
- | | | |
|-----|----------|----------|
| (a) | UNIT – I | 08 Marks |
| (b) | UNIT – I | 08 Marks |
| | OR | |
| (c) | UNIT – I | 16 Marks |
- Q.2.
- | | | |
|-----|-----------|----------|
| (a) | UNIT – II | 08 Marks |
| (b) | UNIT – II | 08 Marks |
| | OR | |
| (c) | UNIT – II | 16 Marks |
- Q.3.
- | | | |
|-----|------------|----------|
| (a) | UNIT – III | 08 Marks |
| (b) | UNIT – III | 08 Marks |
| | OR | |
| (c) | UNIT – III | 16 Marks |
- Q.4.
- | | | |
|-----|-----------|----------|
| (a) | UNIT – IV | 08 Marks |
| (b) | UNIT – IV | 08 Marks |
| | OR | |
| (c) | UNIT – IV | 16 Marks |
- Q.5.
- | | | |
|----|------------|----------|
| a) | UNIT – I | 04 Marks |
| b) | UNIT – II | 04 Marks |
| c) | UNIT – III | 04Marks |
| d) | UNIT – IV | 04 Marks |

Allocation of marks for the subjects-

- 1. Statistics and Business Mathematics**
- 2. Business Management**
- 3. Secretarial Practice and**
- 4. Business Economics-II**

1a	Two periodical class tests	10marks
1b	An assignment/Viva/Group Discussion/Seminar based on curriculum to be assessed by the teacher concerned	10marks
1	Internal assessment Total marks	20 marks
2	Unit- I 20 marks Unit-II 20 marks Unit-III 20 marks Unit-IV 20 marks Semester wise End Examination marks	80 marks
	Total marks per subject	100 marks

Semester-II

2T5-Compulsory English

Unit –I Short Stories

1. Some Day by Issac Asimov
2. Marriage is a private affair by Chinua Achebe
3. The Taxi Driver by Kartar Singh Duggal

Unit –II Poems

1. Art of Life by Tukadoji from Gramgeeta (Translation by Dr. Bhelkar)
2. Horses Graze by Gwendolyn Brooks
3. Swan and Shadow by John Hollander

Unit –III Essays

1. Knowledge and Wisdom by Bertrand Russell
2. On education by Albert Einstein
3. What is Indianness? by Shelia Dhar

Unit –IV

A)a. Degrees of Comparison b. Words often Confused

B) Business Correspondence:

Sales Letter, Inviting Quotations, Placing Orders

C) Comprehension of an Unseen Passage

D) Essay in about 300 words on any one Topics out of the Four Given Topics [Social issues, Economic issues, Environmental issues, Personal (Reflective) essays]

Prescribed Textfor UNITS I, II & III: Swan and Pearls (Raghav Publishers)

Reference Books :

For UNIT IV (A) (Grammar /Vocabulary items)

1.Learner’s English Grammar & Composition by Dr. N.D.V.Prasada Rao (S.Chand)

For Unit IV (B)

2. Business Correspondence and Report Writing – R.C.Sharma & Krishna Mohan
(Tata McGraw-Hill)

3 Developing Communication Skills – Krishna Mohan & Meera Banerji

2T5-Compulsory English
SEMESTER – II
Question Paper Pattern

Q 1. A. One LAQ out of Two based on Short Stories (Unit I)	08 Marks
B. Two SAQs with internal choice based on Short Stories (Unit I) 2 x 4 Marks	- 08 Marks
Q 2. A. One LAQ out of Two based on prescribed poems (Unit II)	08 Marks
B. One LAQ out of Two based on the prescribed Essays (Unit III)	08 Marks
Q 3. A. Two SAQs with Internal Choice from Unit III	(2 x 4 Marks) = 08 Marks
B. (i) Degrees of Comparison – 4 out of 6 - 4 x 1 Marks	08 Marks
(ii) Words often confused – 4 out of 6 - 4 x 1 Marks	04 Marks
Q 4. A. One out of Two items based on Business Correspondence (Unit IV)	04 Marks
B. Comprehension of Unseen Passage – 4 VSAQs – 4 x 2 Marks	08 Marks
Q 5. A. Essay in about 300 words (1 out of 4 topics)	08 Marks
B. Four VSAQs based on Unit I and Unit III	(4x2 Marks) = 08 Marks

Total = 80 Marks

N.B. LAQ - Long Answer Question to be answered in about 150 words.

SAQ - Short Answer Question to be answered in about 75 words.

VSAQ – Very Short Answer Question to be answered in one or two sentences.

INTERNAL ASSESSMENT : 20 MARKS

The Internal Assessment would be done on the basis of the assignments submitted by the student and his/her performance, attendance and conduct during the Semester. The concerned teacher shall provide, in advance, a list of topics/assessment items/Question Bank (to the students) based on the Units prescribed for the Theory Examination. Students shall finalize 2 topics/items from 2 different units with the approval of the concerned teacher and submit the same within the prescribed deadline. Students may be given freedom to submit a creative writing assignment on human values/world peace/environmental issues inspired by or related to the lessons/poems prescribed in the syllabus.

2 Assignments – 6+6 = 12 Marks

Performance & Conduct – 4 Marks

Attendance - 4 Marks

TOTAL – 20 MARKS

2T8.1-Supplementary English

Semester - II

Unit 1- Prose

1. Using the Dictionary- Albert Walker and Mary R. Parkman
2. On the Rule of the Road- A.G. Gardiner
3. How I became a Public Speaker- George Bernard Shaw
4. Seeing People Off- Sir Max Beerbohm
5. The Postmaster- Rabindranath Tagore

Unit 2 - Poetry

1. The Daffodils- William Wordsworth
2. Stopping by Woods on a Snowy Evening- Robert Frost

Unit 3 Non-Textual Portion

(A) Social Correspondence:

- Letter of Recommendation
- Letter of Introduction
- Making reservations in hotels for accommodation

(B) Note making :

- Serial or sequential format
- Tree diagram

Unit 4 – Grammar

Spotting errors in the use of- (1) Prepositions s (2) Tenses

Prescribed Text- *Zenith*- An Anthology of Prose and Poetry (Raghav Publishers) **For Unit I and II**

Reference books

1. Macmillan Foundation English - R.K. Dwivedi, A. Kumar (**For Unit IV**)
2. Developing Communication Skills -- Krishna Mohan & Meera Banerji (Macmillan Publishers) (**For the topic ‘Social Correspondence’ under Unit III**)
3. Write Right by Sarita Manuja (Macmillian Publication) (**For the topic ‘Note Making’ under unit III**)

**2T8.1-Supplementary English
Question Paper Pattern**

Semester - II

Q 1.

(C) Unit 1 Prose - LAQ 150 words (2 out of 4) 2 x 08 = 16 marks

Q 2.

(D) Unit 1 Prose - SAQ 75 words(4 out of 5) 4 x 4 = 16 marks

Q 3.

(A) Unit 2 Poetry- LAQ 150 words (1 out of 2) 1 x 08 = 08 marks

(B) Unit 2 Poetry - SAQ 75 words (2 out of 3) 2 x 4 = 08 marks

Q 4.

Non-textual portion

(A) Social Correspondence: 1 x 08= 08Marks

(B) i. Correct the error in the use of prepositions (4 out 5) 04 x 1= 04 Marks

ii. Correct the error in the use of the tense (4 out 5) 04 x 1= 04 Marks

Q 5.

(A) Note Making 1 x 08 = 08 Marks

(B) VSAQs Units 1 & 2

Answer each of the following in one or two lines 4X2 Marks = 08 Marks

Total Marks of Theory Examination- 80

INTERNAL ASSESSMENT: 20 MARKS

The Internal Assessment would be done on the basis of the assignments submitted by the student and his/her performance, attendance and conduct during the Semester. The

concerned teacher shall provide, in advance, a list of topics/assessment items/Question Bank (to the students) based on the Units prescribed for the Theory Examination. Students shall finalize 2 topics/items from 2 different units with the approval of the concerned teacher and submit the same within the prescribed deadline.

Students may be given freedom to submit a **creative writing** assignment on human values/world peace/environmental issues inspired by or related to the lessons/poems prescribed in the syllabus.

2 Assignments – 6+6 = 12 Marks

Performance & Conduct – 4 Marks

Attendance - 4 Marks

TOTAL – 20 MARKS

Theory Examination – 80 Marks

Internal Assessment – 20 Marks

Total: 100 Marks

2T8.2-विषय : मराठी

सत्र दुसरे

प्रश्न क्र.	घटक क्र.	अभ्यासक्रम	गुण	शेरा
१	१	आत्मवृत्तपर, वर्णनपर, विषयांवर आधारित निबंध (चार पर्यायांपैकी एका विषयावर शब्द मर्यादा-४००)	२०	
२	२	गद्य विभाग : पाठ्य पुस्तक : भाषा दर्शन भाग एक १ जेट युगातील मराठी माणूस (शंतनू किलोस्कर) २ विठ्ठल तो आला आला (पु. ल. देशपांडे) ३ नवसमाजनिर्मितीचे प्रणेते: महात्मा ज्योतीबा फुले (गंगाधर पानतावणे) ४ भरती (वसंत वऱ्हाडपांडे) ५ महालूट (संदानंद देशमुख)	३५	
३	३	पद्य विभाग : पाठ्य पुस्तक : भाषा दर्शन भाग एक १ तुकारामांचे अभंग (संत तुकाराम) २ प्रेमाचा गुलकंद (केशव कुमार) ३ पृथ्वीचे प्रेमगीत (कुसुमाग्रज्) ४ स्वप्न (ग्रेस) ५ दोन कामागारांच्या गोष्टी (लोकनाथ यशवंत)	३५	
४	४	व्यावहारिक मराठी ३. मुलाखत तंत्र ४. म्हणी व वाक्प्रचार	१०	

2T8.2-विषय : मराठी

प्रश्न पत्रिकेचे स्वरूप

सत्र : दुसरे

वेळ:३ तास)

(एकूण गुण- 80

प्रश्न:१ आत्मवृत्तपर, वर्णनपर निबंध (चार पर्यायांपैकी एका विषयावर)

शब्दमर्यादा- ४०० शब्द (16 गुण)

प्रश्न: २ गद्य विभागावर आधारित दीर्घोत्तरी दोन प्रश्नांपैकी एक सोडवा (16 गुण)

प्रश्न: ३ पद्य विभागावर आधारित दीर्घोत्तरी दोन प्रश्नांपैकी एक सोडवा (16 गुण)

प्रश्न: ४ दोन गद्य विभागावर व दोन पद्य विभागावर आधारित चार लघु प्रश्नांच्या दोन गटांपैकी एक गट सोडवा (16 गुण)

प्रश्न: ५ एक लघु प्रश्न गद्य विभागावर, एक लघु प्रश्न पद्य विभागावर आणि दोन लघु प्रश्न व्यावहारिक मराठीवर आधारित अशा चार लघु प्रश्नांची उत्तरे लिहा (16 गुण)

एकूण गुण विभागणी

१. गद्य विभाग 28 गुण
२. पद्य विभाग 28 गुण
३. व्यावहारिक मराठी 08 गुण
४. निबंध 16 गुण

एकूण गुण : 80

अंतर्गत मूल्यांकन गुण २० : संबंधित महाविद्यालयातील प्राध्यापकांनी परीक्षार्थ्यांची वर्गातील उपस्थिती (०५ गुण), परीक्षार्थ्यांचा वर्गातील सक्रीय सहभाग (०५ गुण) आणि लिखित स्वरूपातील गृह पाठ (१० गुण) या निकषांवर एकूण २० गुणांपैकी विद्यार्थ्यांचे अंतर्गत मूल्यांकन करणे.

सत्र लेखी परीक्षा : ८० गुण

अंतर्गत मूल्यांकन : २० गुण

एकूण गुण : १००

**2T8.3-fo"K;%& fgUnh
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bdkbZ 3 (Unit-3)	ij foHkkx%& ikB~;iqLrd%& ^^lkfgR; ohfFkdK** 1½ Bqdjk nks ;k l;kj djks & lqHknzkdqekjh pkSgku 2½ dye vkSj ryokj & jke/kkjhf flag ^fnudj* 3½ /kwi pedrh gS pk;nh dh lMh igus & dsnkjukFk vxzoky	35
bdkbZ 4 (Unit-4)	4½ chrs fnu dc vkus okys & gfjoa'kjk; cPpu 5½ i`Foh fdlfy, ?kwerh jgh & v#.k dey vU; ikB~; lkexzh%& 1½ eqgkojs vkSj yksdksfDr;kj & ikB~;iqLrd esa lyaXu eqgkojs vkSj yksdksfDr;ksa dk vFkZ ,oa okD; iz;ksx dk v;;u visf{kr gSA 2½ i= ys[ku& izdkj]xq.k] fo'ks"krk,j] izk:i] dk;kZy;hu i=]	10

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Vocational Course
Semester II
(Same syllabus for all vocational group subjects in B.Com – I)
2T7:Entrepreneurial Development-I

Full Marks: 80

Time: 3 Hours

Internal Assessment: 20

Level of knowledge: Basic knowledge

Objective: To provide an introductory knowledge about rural entrepreneurship and its development process.

Unit I

Rural entrepreneurship-meaning and need of Rural entrepreneurship, problems of Rural entrepreneurship and how to develop Rural entrepreneurship?, rural marketing potential marketing of agricultural inputs-warehousing, cold storage-importance and problems,

Unit II

NGO's and Rural entrepreneurship, entrepreneurship in agriculture, organization and management of agro-based industries, development strategy for Rural entrepreneurs, entrepreneurial development in backward areas.

Unit III

Entrepreneurial growth before and after independence, Factors determining the growth of entrepreneurs, Source of entrepreneurship in India, Causes of slow growth

Unit IV

The concept and need of Entrepreneurial development programmes in India, Phases and contents of Entrepreneurial development programmes in India, the target group, special agencies and schemes for Entrepreneurial Development Institutions conducting Entrepreneurship development programmes.

Books Recommended:

- ✓ Dynamics of entrepreneurial development and management, Vasant Desai
- ✓ Entrepreneurial development, Vasant Desai.
- ✓ Entrepreneurial Development, S. S. Khanka, S. Chand Publishers.
- ✓ M.V. Deshpande : Entrepreneurship of small scale industries.
- ✓ Entrepreneurship Development and Business Communication, Vasant Desai and Urmila Rai, Himalaya Publishing House.
- ✓ Entrepreneurship Development in India, Dr. C. B. Gupta and Dr. N.P. Srinivasan, Sultan Chand & Sons.
- ✓ Entrepreneurial Development, Vasant Desai, Appannaiah, Reddy and Gopal Krishna, Himalaya Publishing House.

Group – I : Computer Applications
2T8.1 : Software Packages (SP)

Time : 3 Hours
Marks

Theory : 80

Practical : 20 Marks

Unit –I : Introduction to Word Processing

Introduction, Starting word, Creating document, Structure of Ms-word window and its application, Mouse & keyboard operations, designing a document; formatting-selection, cut, copy, paste, Toolbars, operating on text;

Unit –II : Word Processing Tools

Printing, Saving, Opening, Closing of document; creating a template; Tables, borders, textbox operations; Spelling and Grammar check,

Mail Merge, Envelope and Label, Protection of document, Change the view of document.

Unit-III : Introduction to Excel

Introduction To Ms-Excel, Navigating, Excel Toolbars and Operations, Formatting Features- Copying Data Between Worksheets; Entering and Editing Cell Entries,

Unit-IV : Advance Features of Excel

Creation of Charts, Editing and Formatting Charts, Goal Seek, Auditing, Linking, Workbook, Database in Excel (Auto Filter, Advanced Filter, Sort, Form), Mathematical, Statistical and Financial Functions in MS-Excel.

Practical : Practical will be based on MS-Word and MS-Excel

Books Recommended:

1. Microsoft Office –2000 – Gini Courter , Annelte Marquis BPB
2. IT Today (Encyclopaedia) – S.Jaiswal
3. A First Course In Computers – Sanjay Saxena
4. First Text Book On Information Technology – Srikant Patnaik

Group -: Principles & Practice of Insurance
2T8.2-Life Insurance – Paper II (Semester – II)

Time : 3 Hours]

Theory : 80 Marks

Internal Assessment: 20

Marks

Level of knowledge - Basic knowledge.

Objective - To create awareness regarding basic knowledge about Life Insurance.

Unit - I

Insurance Agent – Meaning and Definition of agent as per Insurance Act, Qualification and Disqualification for Appointment of Life Insurance Agent Training, duties, rights, code of conduct for agents, essential qualities for a successful agent.

Unit -II

Life Insurance Corporation of India(LIC) – History and Development and Establishment, Objectives, Organization structure , working of LIC
Accounting procedure in life insurance business, analysis and interpretation of financial statement of life insurance organization

Unit -III

Role of IRDA – Insurance regulatory and development authority – Constitution, objectives, duties and powers, Role of IRDA in appointing agents.
Progress of Life Insurance Business, Privatisation of Life Insurance Business, effect of globalization on insurance sector

Unit - IV

Silent features of Insurance Act 1938

Silent features of Life Insurance Corporation Act 1956

Marketing strategies of Life Insurance Products, insurance funds, investment of life, insurance funds

Recommended books:

- Fundamental Of Insurance, R.K. Gupta, Himalaya Publishing House.
- Principles & Practice of Insurance, Dr. P. Periasamy, Himalaya Publishing House
- Insurance Principle and Practice, M.M. Mishra and Dr. S.B. Mishra, S. Chand Publication
- Principles of Insurance, Dr. Shakti Pratchbal and Dr. N.P. Dwivedi, Himalaya Publishing House
- ✓ बीमा के सिद्धांत एवं व्यवहार – भगवती प्रकाश अर्मा, राजीव जैन, पुरुशोत्तम दयाल– हिमालया पब्लिशिंग हाऊस
- ✓ Entrepreneurial Development, Vasant Desai, Appannaiah, Reddy and Gopal Krishna, Himalaya Publishing House.

Semester - II
2T8.3-Advertising, Sale Promotion and Sales Management - II

Full Marks : 80

Time : 3 Hours

Internal Assessment : 20

Unit-1

Building of Advertising Programme-Message, Headlines, Copy, Logo, Illustration, Appeal, layout Campaign Planning. Creative Strategies. Production and execution of TVCs and print ads.

Unit-2

Sales Promotion – Introduction to Sales Promotion; Role and growth of Sales Promotion; its Features and Purpose; Tools and Techniques of Sales promotion, Sales promotion campaign, Developing a logic for sales promotion programmes.

Unit-3

- Role of selling in planed economy, selling as a career, Acquiring skills and developing new qualities for salesmen and to improve growth chances,

Unit-4

Tips and suggestions to improve personal ability, skills for salesmen, product knowledge, planned selling system.

Recommended books:

- ✓ Luick, John F and Siegler, William Lee, Sales promotion and Modern Merchandising (McGraw Hill Book Co., New York, 1968)
- ✓ Still, Richard, Edward W & Govoni Norman AP, Sales management Decisions, Strategies and cases (Prentice Hall India Pvt. Ltd., New Delhi, 1981)
- ✓ Stanton, William J & Buskrit, management of Sales Force (Richard D, Irwin, Inc. Homewood, 1987)
- ✓ Russell, Frederic A. Beach, Frank H & Buskrit, Richard H, Selling principles and Practices (Mcgraw Hill, International Book Co.1982)
- ✓ David Aaker, Advertising management (Prentice Hall India Pvt. Ltd., New Delhi)
 - ✓ Kazmi & Batra, Advertising & Sales Promotion – Excel Books.
 - ✓ Belch & Belch, Advertising & Promotion – Tata McGraw Hill.
 - ✓ Jethwaney & Jain – Advertising Management, Oxford Univ. Press

SEMESTER II
QUESTION PAPER PATTERN FOR All Vocational Subjects

Computer Application, Insurance & Entrepreneurial Development &ASM

TIME:- 3 Hours]

[Full Marks:- 80

N.B. – 1) All questions are compulsory.
2) All questions carry equal marks.

Q.1.(a)	UNIT – I	8 Marks
(b)	UNIT – I	8 Marks
	OR	
(c)	UNIT – I	8 Marks
(d)	UNIT – I	8 Marks
Q.2. (a)	UNIT – I	8 Marks
(b)	UNIT – I	8 Marks
	OR	
(c)	UNIT – I	8 Marks
(d)	UNIT – I	8 Marks
Q.3. (a)	UNIT – I	8 Marks
(b)	UNIT – I	8 Marks
	OR	
(c)	UNIT – I	8 Marks
(d)	UNIT – I	8 Marks
Q.4. (a)	UNIT – I	8 Marks
(b)	UNIT – I	8 Marks
	OR	
(c)	UNIT – I	8 Marks
(d)	UNIT – I	8 Marks
Q.5. Answer in Brief		
(a)	UNIT – I	4 Marks
(b)	UNIT – II	4 Marks
(c)	UNIT – III	4 Marks
(d)	UNIT – IV	4 Marks

B. Com. Second Year
Semester- III
3T1 – : Financial Accounting – II

Unit – I

Consignment Accounts.

Meaning, Needs, Advantages and Formalities in consignment, Difference between a consignment and a sale, Performa invoice, Account Sales, Accounting Procedure of Consignment, Valuation of Consignment Stock. (**Theory & Numerical**)

Unit – II

Branch Accounts (Excluding Foreign Branch)

Meaning of Branch, Objectives of Branch Accounting, Maintenance of Accounting Records , Transactions relating to Branch. Accounting Procedure of Branch(**Theory & Numerical**)

Unit – III

Flotation of Joint Stock Companies and their Capital Structure.

Types of Shares, Methods of issue of shares, Accounting for Issue, Forfeiture of shares & reissue of forfeited shares(**Theory & Numerical**)

Unit – IV

Final Accounts of Joint Stock Companies

Introduction, Statutory provisions regarding preparation of companies final accounts. Provision for interest on debentures, Proposed Dividends, Interim Dividend (**Theory & Numerical**)

The financial year ends on 31st March.

Reference Books:

- Corporate Accounting:-Maheshwari S N, VikasPublishing house Pvt. Ltd.
- Advanced Financial Accounting, Gupta R. L. ,S. Chand Publishing
- Advanced Accounts Shukla and Grewal : (S. Chand & Ltd. New Delhi)
- Advanced Accounts , Jain and Narang : (Kalyani Publishers, Ludhiana)
- Accountancy, Volume –I and II ,Sr. K. Paul : (New Central Book Agency,Kolkata)
- Accounting Theory, R. K..Lele and Jawaharlal : (Himalaya Publishers)
- Accounting Theory, Dr. L. S. Porwal : (Tata McGraw Hill)
- Corporate Accounting Dr. S. N. Maheshwari : (Viakas Publishing House Pvt. Lit. New Heldi)
- Advanced Financial Accounting ,Dr. Ashok Sehgal& Dr. Deepak Sehgal : (Taxmann, New Delhi)
- Advanced Financial Accounting Dr. R. D. Mehta, Prof. P. Wath & Dr. D. C. Gotmare ,Payal Prakashan, Nagpur.

Question Paper Pattern
Semester-III

3T1 -Financial Accounting – II

- N.B. – 1) All questions are compulsory.
2) All questions carry equal marks.

Time :- 3 hours

Marks-80

Q. No. 1 – Unit I

- | | |
|------------|----------|
| a) Theory | 08 Marks |
| b) Problem | 08 Marks |
| OR | |
| c) Problem | 16Marks |

Q. No. 2 – Unit II

- | | |
|------------|----------|
| a) Theory | 08 Marks |
| b) Problem | 08 Marks |
| OR | |
| c) Problem | 16 Marks |

Q. No. 3 – Unit III

- | | |
|------------|----------|
| a) Theory | 08 Marks |
| b) Problem | 08 Marks |
| OR | |
| c) Problem | 16 Marks |

Q. No. 4 – Unit I

- | | |
|------------|----------|
| a) Theory | 08 Marks |
| b) Problem | 08 Marks |
| OR | |
| c) Problem | 16 Marks |

Q. No. 5

- | | | |
|----|----------|------------------|
| a) | Unit- I | Problem 04 Marks |
| b) | Unit –II | Problem 04 Marks |
| c) | Unit-III | Problem 04Marks |
| d) | Unit-IV | Problem 04 Marks |

3T2 : Business Communication & Management

Unit – I: Introduction

Meaning, Definition and concept of Communication, Objectives of Communication, Functions of communication Written Communication, Oral Communication, Visual Communication, Audio Visual Communication, interpersonal communication, supervisory communication, grapevine communication, barrier in communication

Unit – II: Business communication

Business communication: concept, objective, elements, purpose, importance, salient feature, principles of effective business communication.

customer care communication In business

Types of business communication-company manual, house journal, placement broacher, leaflets, E MAIL . Public Relations Management- Role of public relations officer in business, group discussion,

Unit-III: Technology and business communication

Concept of Management Information System, Role of Computer in communication, Barriers of computerized Communication –Use of internet, website and electronic media in business communication. **Social media as a mean of communication.**

Unit-IV:

MS-office aided communication: MS Word and its application in business communication , Role of MS-Excel and MS-Power point in communication skill, MS-excel and financial presentation, MS-power point and business communication, Use of MS-power point in business meeting as a tools of effective communication.

Suggested Books:

1. A guide to business correspondence- Kapoor A- S Chand & Co
- 2.. Urmila Rai & S.M. Rai, Business Communication, Himalya Publishers,
3. Lesikar I Flatley, Basic Business Communication, Tata McGraw Hill.
4. Microsoft office-2000/2007- Gini courter, annelte Marquis BPB
5. Business Communication, Dr. Arvind Shende, Dr. Asha Tiwari, Anuradha Prakashan, Nagpur.
5. Business Communication , Pooja Khanna, S. Chand Publishing.
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3T2-Business Communication & Management
Paper - II
Question Paper Pattern

N.B. – 1) All questions are compulsory.
2) All questions carry equal marks.

Time :- 3 hours

Marks-80

Q.1.	(a) UNIT – I	08 Marks
	(b) UNIT – I	08 Marks
	OR	
	(c) UNIT – I	16Marks
Q.2.	(a) UNIT – II	08 Marks
	(b) UNIT – II	08 Marks
	OR	
	(c) UNIT – II	16Marks
Q.3.	(a) UNIT – III	08 Marks
	(b) UNIT – III	08 Marks
	OR	
	(c) UNIT – III	16Marks
Q.4.	(a) UNIT – IV	08 Marks
	(b) UNIT – IV	08 Marks
	OR	
	(c) UNIT – IV	16Marks
Q.5.	a) UNIT – I	04 Marks
	b) UNIT – II	04 Marks
	c) UNIT – III	04Marks
	d) UNIT – IV	04 Marks

3T3– III: Business Law

Level of Knowledge: Basic Conceptual Knowledge

Objective: To make students aware about various Laws relating to Business
[with amendments up to June 2016 in respective Acts]

Unit-I (i) Business law : Meaning, evolution and significance

- (ii) Law relating to Contract – (Indian Contract Act-1872): important definitions, nature and kinds of contract, essentials of a valid contract, offer and acceptance, consideration, capacities of parties to contract, free consent.
- (iii) Void Agreement, Contingent Contract, Quasi Contract
- (iv) Contract of Indemnity and Guarantee, Law of Agency.

Unit-II

- (i) Law relating to Sale of Goods- (Sale of Goods Act- 1930): contract of sale of goods, Essentials of a contract of sale, concept of goods, sale distinguished from agreement to sell, difference between conditions and warranties; transfer of ownership and delivery of goods, unpaid seller - his rights against the goods and the buyer.
- (ii) Law relating to Partnership- (the Indian partnership act 1932): concept of partnership and partnership firm, types of partner, types of partnership.
- (iii) Registration of partnership firm, effect of non registration, partnership deed, duties and liabilities of partners including those of newly admitted partners, dissolution of partnership firms.

Unit-III

- (i) Law relating to Negotiable Instruments -(Negotiable Instrument Act-1881): Meaning and Definition of Negotiable instruments, Promissory Notes, Bills of Exchange and its Types, Cheques and Its types, Crossing of Cheques.
- (ii) Endorsements: Meaning and Types, Holder and Holder in due course and its rights, Discharge of Negotiable Instruments.
- (iii) Parties to a Negotiable Instrument - duties, rights, and liabilities
- (iv) Prevention of Money Laundering Act-2002: Objectives, Important Definitions and Salient Features.

Unit-IV

- (i) Law relating to Consumer protection in India - (Consumer Protection Act-1986): Definition of Consumer, Importance of Consumer, Problems faced by Consumers, Consumer Protection- Need & Importance, Rights & Responsibilities of Consumer

(ii) Definitions: Complaints, Services, Defects & Deficiency, Relief available to consumer, Procedure to file complaints, ways and means of consumer protection, consumer dispute redresser agencies and procedure followed by redresser agencies.

(iv) Law Relating to Information Technology- (Information Technology Act-2000): Objectives, scope and Important Terms, Digital Signature & Electronic Records, Certifying Authority, Digital Signature Certificates, offense and Penalties.

(iv) Cyber Law: Meaning, Important Definitions, Features, Need and Importance of cyber Law in India

Reference Books:

- Gulshan, S S and Kapoor, G K: Business Law Including Company Law , New Age International (P) Ltd., Publishers
- M.C. Kuchhal and Vivek Kuchhal : Business Law, Vikas Publishing House, New Delhi
- V.S. Datey: Business and Corporate Laws, Taxman, New Delhi
- N.D. Kapoor: Mercantile Law, Sultan Chand & Sons, Educational Publishers, New Delhi.
- Dr. V. K. Jain: Mercantile Law, Seth Publications, Nagpur.
- Business Law R.S. N. Pillai& V. Bhagavathi, S. Chand Publishing.
- Sen & Mitra: Cinnercuak Kawn, The World Press Pvt. Ltd., Kolkata.
- C.K. Kapoor: Lectures on Business and Corporate Laws, Vidya Sadan, Delhi.
- K.R. Bulchandani, Business Law Himalaya P. House, Mumbai-2006.
- Business Law, Dr. Arvind shende, Dr. Vijay Upgade, Anuradh Prakashan, Nagpur.

Question Paper Pattern
3T3-Business Law
Paper - III

N.B. – 1) All questions are compulsory.
2) All questions carry equal marks.

Time :- 3 hours

Marks-80

Q.1.	(a) UNIT – I	08 Marks
	(b) UNIT – I	08 Marks
	OR	
	(c) UNIT – I	16Marks
Q.2.	(a) UNIT – II	08 Marks
	(b) UNIT – II	08 Marks
	OR	
	(c) UNIT – II	16Marks
Q.3.	(a) UNIT – III	08 Marks
	(b) UNIT – III	08 Marks
	OR	
	(c) UNIT – III	16Marks
Q.4.	(a) UNIT – IV	08 Marks
	(b) UNIT – IV	08 Marks
	OR	
	(c) UNIT – IV	16Marks
Q.5.	a) UNIT – I	04 Marks
	b) UNIT – II	04 Marks
	c) UNIT – III	04Marks
	d) UNIT – IV	04 Marks

3T4 MONETARY ECONOMICS-I

Unit I: Money

Evolution, Meaning, Definition, Nature and Functions of Money. Quantity Theory of Money and Criticisms. Paper Currency & Methods of Note Issue- Fixed Fiduciary Method, Proportionate Reserve Method, Minimum Reserve Method.

Unit II: Inflation & Deflation

Inflation- Meaning, Nature, Causes, Effects, Impact of Inflation. Deflation - Meaning, Nature, Causes, Effects, Impact of Deflation. Role of Monetary Policy and Fiscal Policy in controlling Inflation & Deflation.

Unit III: Money Market & Policies

Money Market- Concept of Money Market, Objectives, Importance of Money Market, Instruments of Money Market. Monetary Policy and Fiscal Policy Concept-Meaning, Objectives, Need, Importance, Impact, Recent Changes/Trends.

Unit IV: Public Finance

Concept, Meaning, Importance of Public Finance, Principles of Public Finance, Theory of Maximum Social Advantages & Criticisms. Taxation – Definition, Characteristics & Cansons. Types of Taxation- Proportional, Progressive and Regressive Taxation System .Direct and Indirect Taxes- Merits & Demerits.

Books Recommended:

1. Monetary Economics, RR Paul, Kalyani Publishers.
2. Money, Banking, Trade & Public Finance, M.V.Vaish, New Age International Pvt.Ltd.
3. Money, Banking and International Trade, K.P.M. Sundaram , Sultan Chand, New Delhi.
4. Public Finance, Tyagi , Jai Prakash Nath Publishers.
5. Money and Financial System P.K. Deshmukh, Phadke Prakashan.
6. Monetary Economics, Rashi Arora, Sheth Publishers, Mumbai
7. Modern Macroeconomics(Theory & Policy),B.N.Ghosh, Ane Books Pvt Ltd, 2nd Edition, 2012.
8. Macro Economics, D.D.Chaturvedi, Galgotia Publishing Company,1999.

Question Paper Pattern
Semester -III
3T4-Monetary Economics – I
Paper - IV

N.B. – 1) All questions are compulsory.
2) All questions carry equal marks.

Time :- 3 hours

Marks-80

Q.1.	(a) UNIT – I	08 Marks
	(b) UNIT – I	08 Marks
	OR	
	(c) UNIT – I	16Marks
Q.2.	(a) UNIT – II	08 Marks
	(b) UNIT – II	08 Marks
	OR	
	(c) UNIT – II	16Marks
Q.3.	(a) UNIT – III	08 Marks
	(b) UNIT – III	08 Marks
	OR	
	(c) UNIT – III	16Marks
Q.4.	(a) UNIT – IV	08 Marks
	(b) UNIT – IV	08 Marks
	OR	
	(c) UNIT – IV	16Marks
Q.5.	a) UNIT – I	04 Marks
	b) UNIT – II	04 Marks
	c) UNIT – III	04Marks
	d) UNIT – IV	04 Marks

Allocation of marks for the subjects-

- 1. Financial Accounting -II**
- 2. Business Communication and Management,**
- 3. Business Law and**
- 4. Monetary Economics-I**

1a	Two periodical class tests	10 marks
1b	An assignment/Viva/Group Discussion/Seminar based on curriculum to be assessed by the teacher concerned	10 marks
1	Internal assessment Total marks	20 marks
2	Unit- I 20 marks Unit-II 20 marks Unit-III 20 marks Unit-IV 20 marks <p style="text-align: center;">Semester wise End Examination marks</p>	80 marks
	Total marks per subject	100 marks

Semester-III
3T5-Compulsory English

Unit –I PROSE ITEMS FROM “BLOSSOMS”

- 1.The Portrait of a Lady - Khushwant Singh
- 2.Youth and the Tasks Ahead – Karan Singh
- 3.The Verger - W.S.Maugham
- 4.*The Eyes are not Here* - Ruskin Bond

Unit –II POEMS FROM “BLOSSOMS”

- 1.*Money Madness* – D.H.Lawrence
- 2.*The Felling of the Banyan Tree* – Dilip Chitre
3. *A River* - A.K.Ramanujan

Unit –III

(A)Comprehension of Unseen Passage

(B)Transformation of Sentences:

- a.Affirmative –Negative and vice-versa
- b.Interrogative – Assertive and vice-versa

Unit –IV

(A) Business Correspondence:

Claim and Adjustment Letters – Making Claims/Offering Adjustments

(B)Drafting Agenda/Minutes of a Meeting

Prescribed Text :*Blossoms* (Raghav Publishers)

Reference Books (For Sem III & IV) :

For Unit III – Learner’s English Grammar and Composition – N.D.V.Prasada Rao
(S.Chand)

For Unit IV – 1. Business Correspondence and Report Writing – R.C.Sharma & Krishna Mohan (Tata

2.Developing Communication Skills – Krishna Mohan & Meera Banerji (Macmillan) (Tata McGraw-Hill)

3T5-Compulsory English

Question Paper Pattern

Q 1. A. One LAQ out of Two based on Prose items (Unit I: Lesson No. 1 & 2)	08 Marks
B. One LAQ out of Two based on Prose items (Unit I: Lesson No 3 & 4)	08 Marks
Q 2. Four SAQs with internal choice based on prescribed Prose items (Unit I) (4 x 4 Marks)	16 Marks
Q 3. A. One LAQ out of Two from prescribed poems (Unit II)	08 Marks
B. Comprehension of Unseen Passage – 4 VSAQs – 4 x 2 Marks	08 Marks
Q 4. A. (i) Four items based on Unit III B (a) – 4 x 1 Mark -	04 Marks
(ii) Four items based on Unit III B (b) – 4 x 1 Mark -	04 Marks
B. One out of Two Questions based on Business Correspondence [Unit IV (A)]	08 Marks
Q 5. A. One out of Two Questions based on UNIT IV (B)	08 Marks
B. Four VSAQs based on Unit I and Unit III - (4×2 Marks)	08 Marks

Total = 80 Marks

N.B. LAQ - Long Answer Question to be answered in about 150 words.

SAQ - Short Answer Question to be answered in about 75 words.

VSAQ – Very Short Answer Questions to be answered in one or two sentences.

INTERNAL ASSESSMENT : 20 MARKS

The Internal Assessment would be done on the basis of the assignments submitted by the student and his/her performance, attendance and conduct during the Semester. The concerned teacher shall provide, in advance, a list of topics/assessment items/Question Bank (to the students) based on the Units prescribed for the Theory Examination. Students shall finalize 2 topics/items from 2 different units with the approval of the concerned teacher and submit the same within the prescribed deadline.

Students may be given freedom to submit a creative writing assignment on human values/world peace/environmental issues inspired by or related to the lessons/poems prescribed in the syllabus.

2 Assignments – 6+6 = 12 Marks

Performance & Conduct – 4 Marks

Attendance - 4 Marks

TOTAL – 20 MARKS

3T6.1 - Supplementary English

Semester - III

Unit 1 – Prose

1. The Thief- Ruskin Bond
2. Three Hermits – Leo Tolstoy
3. The Power of Prayer- A.P.J. Abdul Kalam
4. A Tryst with Destiny- Jawaharlal Nehru

Unit 2 - Poetry

1. Still I Rise- Maya Angelou
2. Ulysses - Alfred, Lord Tennyson
3. Telephone Conversation- Wole Soyinka

Non-Textual Portion-

Unit 3- Writing Skills

A) Report Writing

- Inquiry Report
- Progress Report

(B) Expansion of an Idea

Unit 4 - Vocabulary

(A) Business Terminology - Ad Valorem, Authorized Capital, Blue Chip, Benchmark, Credit Rating, Corporation, Debenture, Dividend, Excise Duty, Face Value, Fringe Benefits, Goodwill, Gross Profit, Inventory, Inflation, Joint Venture, Kickback, Lease, Mortgage, Patent, Portfolio, Running Costs, Surety, Social Security, Voucher

(Students to give the appropriate business term for the definition/ explanation given)

Prescribed Text- *Reflections*- A Supplementary English Coursebook for Undergraduates (Raghav Publishers)(**for unit I & II**)

Reference Books-

1. Professional Communication - Roshan Lal Raina, Iftikhar Alam, Falzia Siddiqui. (Himalaya Publishing House)(**For the topic 'Report Writing' under unit III**)
2. Macmillan Foundation English - R.K. Dwivedi, A. Kumar(**for the topic 'Expansion of an Idea' under Unit III**)
3. Business Correspondence & Report Writing- A practical approach to Business & Technical Communication- R.C. Sharma & Krishna Mohan Fourth Edition (McGraw Hill) (**for the topic ' Business Terms' under Unit IV**)

3T6.1 - Supplementary English

Question Paper Pattern

Q1.

(E) Unit 1 Prose - LAQ 150 words (2 out of 4) 2 x 08 = 16 marks

Q 2.

(F) Unit 1 Prose - SAQ 75 words (4 out of 5)

4 x 04 = 16 marks

Q 3.

(C) Unit 2 Poetry- LAQ 150 words- 1 out of 2 1 x 08 = 08 marks

(D) Unit 2 Poetry - SAQ 75 words- 2 out of 3 2 x 04 = 08 marks

Q4.

(A) Unit 3- Report Writing 1X08 = 08 marks

(B) Unit 3- Expansion of an idea (1 out of 2) 1X 08 = 08 marks

Q 5.

(A) Business Terms (4 out of 6) 4x02= 08 marks

(B) VSAQs from Unit 1 and Unit 2 4X02= 08 marks

Total Marks of Theory Examination- 80

INTERNAL ASSESSMENT: 20 MARKS

The Internal Assessment would be done on the basis of the assignments submitted by the student and his/her performance, attendance and conduct during the Semester. The concerned teacher shall provide, in advance, a list of topics/assessment items/Question Bank (to the students) based on the Units prescribed for the Theory Examination. Students shall finalize 2 topics/items from 2 different units with the approval of the concerned teacher and submit the same within the prescribed deadline.

Students may be given freedom to submit a creative writing assignment on human values/world peace/environmental issues inspired by or related to the lessons/poems prescribed in the syllabus.

2 Assignments – 6+6 = 12 Marks

Performance & Conduct – 4 Marks

Attendance - 4 Marks

TOTAL – 20 MARKS

Theory Examination – 80 Marks

Internal Assessment – 20 Marks

Total: 100 Marks

3T6.2-विषय : मराठी

सत्र तिसरे

प्रश्न क्र.	घटक क्र.	अभ्यासक्रम	गुण	शेरा
१	१	पर्यावरण, आधुनिकज्ञानविज्ञान आणि प्रसार माध्यमे ह्या विषयांवर आधारित निबंध (चार पैकी एक ; शब्द मर्यादा-४००)	२०	
२	२	गद्य विभाग : पाठ्य पुस्तक : भाषा दर्शन भाग दोन १ दुखःक्रांत लेंकी येणें (म्हाइंभट) २ माझे दत्तक वडील (चि. वि. जोशी) ३ सांगावा (शंकरराव खरात) ४ शेवटची माती (आनंद यादव) ५ जनसामान्यांच्या प्रबोधनाचं गतिचक्र (बा. ह. कल्याणकर)	३५	
३	३	पद्य विभाग : पाठ्य पुस्तक : भाषा दर्शन भाग दोन १ संतवाणी (चोखामेळा, सेना न्हावी, नरहरी सोनार) २ लटपट लटपट तुझें चालणें (होनाजी बाळा) ३ माझी कन्या (बी.) ४ आभाळाची आम्ही लेकरे (वसंत बापट) ५ इथेच (यशवंत मनोहर) ६ जहर खाऊ नका (ज्ञानेश वाकुडकर)	३५	
४	४	व्यावहारिक मराठी १ प्रसारमाध्यमांसाठी वृत्तलेखन २ कल्पना विस्तार	१०	

3T6.2-विषय : मराठी

प्रश्न पत्रिकेचे स्वरूप

सत्र : तिसरे

वेळ:३ तास)

(एकूण गुण-80)

प्रश्न:१ पर्यावरण आधुनिक ज्ञानविज्ञान आणि या विषयावर आधारित निबंध (चार पर्यायांपैकी एका विषयावर)

शब्दमर्यादा- ४०० शब्द

(16 गुण)

प्रश्न: २ गद्य विभागावर आधारित दीर्घोत्तरी दोन प्रश्नांपैकी एक सोडवा (16 गुण)

प्रश्न: ३ पद्य विभागावर आधारित दीर्घोत्तरी दोन प्रश्नांपैकी एक सोडवा (16 गुण)

प्रश्न: ४ दोन गद्य विभागावर व दोन पद्य विभागावर आधारित चार लघु प्रश्नांच्या दोन गटांपैकी एक गट सोडवा (16 गुण)

प्रश्न: ५ एक लघु प्रश्न गद्य विभागावर, एक लघु प्रश्न पद्य विभागावर आणि दोन लघु प्रश्न व्यावहारिक मराठीवर आधारित अशा चार लघु प्रश्नांची उत्तरे लिहा (16 गुण)

एकूण गुण विभागणी

१. गद्य विभाग 28 गुण
२. पद्य विभाग 28 गुण
३. व्यावहारिक मराठी 08 गुण
४. निबंध 16 गुण

एकूण गुण : 80

अंतर्गत मूल्यांकन गुण २० : संबंधित महाविद्यालयातील प्राध्यापकांनी परीक्षार्थ्यांची वर्गातील उपस्थिती (०५ गुण), परीक्षार्थ्यांचा वर्गातील सक्रीय सहभाग (०५ गुण) आणि लिखित स्वरूपातील गृह पाठ (१० गुण) या निकषांवर एकूण २० गुणांपैकी विद्यार्थ्यांचे अंतर्गत मूल्यांकन करणे.

सत्र लेखी परीक्षा : ८० गुण

अंतर्गत मूल्यांकन : २० गुण

एकूण गुण : १००

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Vocational Course
Semester III
(Same syllabus for all vocational group subjects in B.Com – I)
3T7-Entrepreneurial Development-I

Full Marks: 80

Time: 3 Hours

Internal Assessment: 20

Level of knowledge: Basic knowledge

Objective: To provide knowledge regarding assisting institutions and preparation of project.

Unit-I

Institutions Assisting Entrepreneurs- District Industries Centres (DICs), State Small Industries Corporations (SSIC), Small Industries Services Institute (SISI), Small Industry Development Corporations (SIDCO), Khadi & village Industries Commission (KVIC)

Unit-II

Commercial Bank & Entrepreneurial Development: State Bank of India (SBI), Punjab National Bank (PNB), Indian Bank (IB), Bank of Baroda, Bank of India (BOI), Canara Bank, Syndicate Bank, Export Import Bank of India (Exim Bank).

Unit-III

Concept of project and classification of project, project identification, project selection, elements of project formulation - project report, contents of project report- project design - project appraisal

Unit-IV

Methods of project appraisal-- Ratio analysis - Break even analysis - Profitability analysis, average rate of return, overrun analysis,

Books Recommended:

- ✓ Dynamics of entrepreneurial development and management, Vasant Desai
- ✓ Entrepreneurial development, Vasant Desai.
- ✓ Entrepreneurial Development, S. S. Khanka, S. Chand Publishers.
- ✓ M.V. Deshpande : Entrepreneurship of small scale industries.
- ✓ Entrepreneurship Development and Business Communication, Vasant Desai and Urmila Rai, Himalaya Publishing House.
- ✓ Entrepreneurship Development in India, Dr. C. B. Gupta and Dr. N.P. Srinivasan, Sultan Chand & Sons.
- ✓ Entrepreneurial Development, Vasant Desai, Appannaiah, Reddy and Gopal Krishna, Himalaya Publishing House.

Group – I : Computer Applications
3T8.1 : Application Software

Time : 3 Hours
Marks

Theory : 80

Practical : 20 Marks

Unit-I : Introduction to PowerPoint

Working with PowerPoint Window, Standard Toolbar, Formatting Toolbar, Drawing Toolbar, Moving the Frame, Inserting Clip Art, Picture, Slide; Text Styling, Send to Back, Entering Data to Graph,

Unit-II : Features of PowerPoint

Organization Chart, Table, Design Template, Master Slide, Animation Setting, Saving and Presentation, Auto Content Wizard, Package for CD (Pack & Go Feature).

Unit-III : Introduction to MS-Access

Introduction to database management system, DBMS vs RDBMS, Database Administrator (DBA) and its role.

Introduction to Microsoft Access, creating a database in access, using database wizards and blank database, creating table, database view and design view,

Unit-IV : Introduction to MS-Access

Creating queries, forms, reports and macros in MS-Access, Relationship in MS-Access

Practical : Practical will be based on MS-PowerPoint and MS-Access

Books Recommended:

1. Microsoft Office –2000 – Gini Courter , Annelte Marquis BPB
2. IT Today (**Encyclopedia**) – S.Jaiswal
3. A First Course In Computers – Sanjay Saxena
4. First Text Book On Information Technology – Srikant Patnaik
5. Guide To Microsoft Access – Carl Townsend
6. An Introduction To Database Management System – Bipin C. Desai (Galgotia Pub.)

7. Database Management Design – CSV Murthy (Himalaya)

(Semester - III)

Group - II : Principles & Practice of Insurance

3T8.2:General Insurance – Paper I

Time : 3 Hours]

Theory : 80 Marks

Internal Assessment: 20 Marks

Level of knowledge - Basic knowledge.

Objective - To create awareness regarding basic knowledge about General Insurance.

Unit - I

- General Insurance : Meaning Definition ,Functions, Importance of General Insurance
- Principle of General Insurance ,History and Development of Insurance

Unit - II

- Types of Insurance, Life Insurance Vs.General Insurance
- Silent features of General Insurance Business (Nationalisation) Act,1972
- Concept of Reinsurance ,Double Insurance and Over insurance and its features

Unit-III

- Fire Insurance : Meaning, features and policy conditions for Fire Insurance, premium calculation, fire insurance contracts.
- Procedure of Taking of Fire Policy, Types of Fire insurance, Settlement of Claim of Fire Insurance, rate of fixation in fire insurance

Unit IV- Introduction to miscellaneous insurance, nature and utility of miscellaneous insurance, progress of miscellaneous insurance, general insurance business in India.

- Introduction to National Agricultural Insurance Scheme, property, motor vehicle, health, cattle and engineering insurance, public liability insurance

Recommended books:

Fundamental Of Insurance,□□ R.K. Gupta, Himalaya Publishing House.

Principles□□ & Practice of Insurance, Dr. P. Periasamy, Himalaya Publishing House

□ Insurance Principle and Practice,M.M. Mishra and Dr. S.B. Mishra,S. Chand Publication

□ Principles of Insurance, Dr. Shakti Pratchbal and Dr. N.P. Dwivedi, Himalaya Publishing House

✓ बीमा के सिद्धांत एवं व्यवहार – भगवती प्रकाश अर्मा, राजीव जैन, पुरुशोत्तम दयाल– हिमालया पब्लिशिंग हाऊस

Group-III

3T8.3- Advertising, Sales Promotion and Sales Management - III

Full Marks : 80

Time : 3 Hours

Internal Assessment : 20

- Level of knowledge: basic knowledge
- Objectives: to acquaint students with the theory and practice of advertising as well also management of a firm's sales operation.

CONTENTS

Unit-I

- **Introduction:** meaning of advertising, importance of advertising from the viewpoint of marketing and communication, role of advertising in the marketing mix - inter-relationship with product decisions, Pricing Decision, Channels Decision. Personal Selling, Sales Promotion and Publicity.

Unit-II

- **Scope of advertising:** How advertising works (a few case studies), Stimulating, Expanding and sustain scale: secure sales lead, Increasing profits, Demarketing, Supporting other promotion tools etc.

Unit - III

Various forms of advertising: National, Retail, Trade, Cooperative, Industrial, Corporate/Institutional, Financial, Public Service, Political, Primary and Selective demand Ad; Push and Pull Ad.

Unit - IV

- **Advertising objectives:** Meaning and importance, Difference between objective, goals and strategy, possible Ad objectives, Sales as an objective, communication objectives, DAGMAR Approach of RH Colley.

Recommended books:

- ✓ Luick, John F and Siegler, William Lee, Sales promotion and Modern Merchandising (McGraw Hill Book Co., New York, 1968)
- ✓ Still, Richard, Edward W & Govoni Norman AP, Sales management Decisions, Strategies and cases (Prentice Hall India Pvt. Ltd., New Delhi, 1981)
- ✓ Stanton, William J & Buskrite, management of Sales Force (Richard D, Irwin, Inc. Homewood, 1987)
- ✓ Russell, Frederic A. Beach, Frank H & Buskrite, Richard H, Selling principles and Practices (Mcgraw Hill, International Book Co.1982)
- ✓ David Aaker, Advertising management (Prentice Hall India Pvt. Ltd., New Delhi)

✓ Rajiv BAtra, Myers, David Aaker, Advertising Management (Prentice Hall India Pvt. Ltd., New Delhi)

SEMESTER III
QUESTION PAPER PATTERN FOR All Vocational Subjects

Computer Application, Insurance & Entrepreneurial Development &ASM

TIME:- 3 Hours]

[Full Marks:- 80

N.B. – 1) All questions are compulsory.

2) All questions carry equal marks.

Q.1.(a)	UNIT – I	8 Marks
(b)	UNIT – I	8 Marks
	OR	
(c)	UNIT – I	8 Marks
(d)	UNIT – I	8 Marks
Q.2. (a)	UNIT – I	8 Marks
(b)	UNIT – I	8 Marks
	OR	
(c)	UNIT – I	8 Marks
(d)	UNIT – I	8 Marks
Q.3. (a)	UNIT – I	8 Marks
(b)	UNIT – I	8 Marks
	OR	
(c)	UNIT – I	8 Marks
(d)	UNIT – I	8 Marks
Q.4. (a)	UNIT – I	8 Marks
(b)	UNIT – I	8 Marks
	OR	
(c)	UNIT – I	8 Marks
(d)	UNIT – I	8 Marks
Q.5. Answer in Brief		
(a)	UNIT – I	4 Marks
(b)	UNIT – II	4 Marks
(c)	UNIT – III	4 Marks
(d)	UNIT – IV	4 Marks

B.Com. – Second Year
Semester-IV
4T1-: Financial Accounting – III

Unit – I

Final Accounts of Banking Companies

Meaning of Banking Companies, Functions of Banking, Restrictions for a Banking Company, Provision of the Banking Companies Regulation Act 1949, Preparation of Annual accounts as per Banking Companies Regulation Act 1949 as per amendment by RBI.

(**Theory & Numericals**)

Unit – II

Final Accounts of General Insurance Companies

Introduction, Types of General Insurance, Important Terms- Reserve for unexpired Risk, Reinsurance Claims, Reinsurance Premium, Commission, Bonus in Reduction of Premium and preparation of final accounts

(**Theory & Numericals**)

Unit – III

Valuation of Goodwill

Meaning, Characteristics of Goodwill, Factors influencing the value of goodwill, Need for Valuation of goodwill , Valuation of goodwill as per -Average Profit Method, Weighted Average Profit Method, Super Profit Method, Capitalization Method. (**Theory & Numericals**)

Unit – IV

Liquidation of Company.

Meaning, Types of Liquidation, Steps in Voluntary Liquidation, Functions of Liquidator, Liquidators remuneration/Commission. Preparation of Liquidator's Final Statement of Account only. (**Theory & Numericals**)

The Financial year ends on 31st March.

Books Recommended

- Gupta R. L. – Advanced Financial Accounting – S. Chand & Sons
- Kumar, Anil S. – Advanced Financial Accounting – Himalaya PublicationHouse
- Shukla and Grewal : Advanced Accounts (S. Chand & Ltd. New Delhi)
- Jain and Narang : Advanced Accounts (Kalyani Publishers, Ludhiana)
- Sr. K. Paul : Accountancy, Volume –I and II (New Central Book Agency,Kolkata)
- R. K..Lele and Jawaharlal : Accounting Theory (Himalaya Publishers)
- Dr. L. S. Porwal : Accounting Theory (Tata McGraw Hill)

- Robert Anthony, D. F. Hawkins & K. A. Merchant : Accounting Text & Cases(Tata McGraaw Hill)
- Dr. S. N. Maheshwari : Corporate Accounting (Viakas Publishing House Pvt.Lit. New Haldi)
- Dr. Ashok Sehgal& Dr. Deepak Sehgal : Advanced Accounting (Taxmann,New Delhi)

Question Paper Pattern
Semester IV
4T1-Financial Accounting – III
Paper - I

N.B. – 1) All questions are compulsory.
 2) All questions carry equal marks.

Time :- 3 hours

Marks-80

Q. No. 1 – Unit I

- | | | |
|------------|-----------|----------|
| a) Theory | | 08 Marks |
| b) Problem | | 08 Marks |
| | OR | |
| c) Problem | | 16Marks |

Q. No. 2 – Unit II

- | | | |
|------------|-----------|----------|
| a) Theory | | 08 Marks |
| b) Problem | | 08 Marks |
| | OR | |
| c) Problem | | 16 Marks |

Q. No. 3 – Unit III

- | | | |
|------------|-----------|----------|
| a) Theory | | 08 Marks |
| b) Problem | | 08 Marks |
| | OR | |
| c) Problem | | 16 Marks |

Q. No. 4 – Unit I

- | | | |
|------------|-----------|----------|
| a) Theory | | 08 Marks |
| b) Problem | | 08 Marks |
| | OR | |
| c) Problem | | 16 Marks |

Q. No. 5

- | | | |
|----|--------|------------------|
| a) | Unit-I | Problem 04 Marks |
|----|--------|------------------|

b)	Unit –II	Problem 04 Marks
c)	Unit-III	Problem 04Marks
d)	Unit-IV	Problem 04 Marks

4T2- : Skill Development

Unit I: Introduction:

Basic of personality, Human growth and behavior, Motivation and morality, Meaning of Skill, types; soft and hard skill, need for developing skill, human skill and behavior, Motivation and morality, skill development and employment

Unit II: Communication skills and Personality Development:

Intra-personal communication and Body Language, Inter-personal Communication and Relationships, Leadership Skills, Team Building and public speaking, Communication in English, Presentation Skills, and Quality required for good public speaker,

Unit III: Techniques in Personality development

Self confidence, Mnemonics, Goal setting, Time Management and effective planning, Stress Management, Meditation and concentration techniques, Self Motivation Self acceptance and Self growth

Unit IV : Entrepreneurial skill development

Skill development of rural industrial sectors - small scale - handloom - agro based industries, rural artisans - handicrafts and sericulture. Meaning of entrepreneurship, types skill required for entrepreneurship

Suggested Books:

1. Personality Development –Transform yourself by Rajiv K Mishra.
2. Personality Development and Communication Skills – II by Dr.C.B.Gupta
3. Business Communication and Personality Development: Lessons for Paradigm Change in Personality by Biswajit Das and Ipseeta Satpathy.
4. Entrepreneurship development.

Question Paper Pattern
Semester-IV
4T2-Skill Development

- N.B. – 1) All questions are compulsory.
2) All questions carry equal marks.

Time :- 3 hours

Marks-80

- Q.1.
- | | | |
|-----|----------|----------|
| (a) | UNIT – I | 08 Marks |
| (b) | UNIT – I | 08 Marks |
| | OR | |
| (c) | UNIT – I | 16Marks |
- Q.2.
- | | | |
|-----|-----------|----------|
| (a) | UNIT – II | 08 Marks |
| (b) | UNIT – II | 08 Marks |
| | OR | |
| (c) | UNIT – II | 16Marks |
- Q.3.
- | | | |
|-----|------------|----------|
| (a) | UNIT – III | 08 Marks |
| (b) | UNIT – III | 08 Marks |
| | OR | |
| (c) | UNIT – III | 16Marks |
- Q.4.
- | | | |
|-----|-----------|----------|
| (a) | UNIT – IV | 08 Marks |
| (b) | UNIT – IV | 08 Marks |
| | OR | |
| (c) | UNIT – IV | 16Marks |
- Q.5.
- | | | |
|----|------------|----------|
| a) | UNIT – I | 04 Marks |
| b) | UNIT – II | 04 Marks |
| c) | UNIT – III | 04Marks |
| d) | UNIT – IV | 04 Marks |

4T3-: Income Tax

Unit I: Introduction of Income Tax

- i) Basic Concepts of Income Tax, Meaning & Definition of Assesses, Assessment Year, Previous Year, Gross Total Income, Types of Assesses, Income Exempt from tax, Capital & Revenue Expenditure. Agricultural Income.

Residential Status

- ii) Residential Status and its effects on Tax incidence: Residential status of Individual, HUF, Firm & Association of Person, Company, Basic Conditions & Additional Conditions.(**Theory**)

Unit II: Income from Salary

- i) Definition of Salary, Allowances, Types of Allowances, Taxable Allowances, Tax Free Allowances, Partly Taxable Allowances,
- ii) Perquisites, Types of Perquisites, Taxable Perquisites, Tax Free Perquisites,
- iii) Types of Provident Fund, Tax treatment of P.F, E.P.F., Superannuation Fund and Computation of Salary Income/Taxable Salary and tax liability. (**Theory & Numericals**)

Unit II Income from House Property

- i) Meaning of Annual Value, Fully exempted income of house property, deemed owner.
- ii) Deduction from income from house property, unreleased rent, computation of income from house property. (**Theory & Numericals**)

- Unit IV :**
- i) Income Tax Slab Rates, Rebates, Income which do not form part of total Income
 - ii) Deduction under section 80C, 80CCC, 80CCD, 80D, 80DDB, 80E, 80G, 80GG, 80U

iii) Income from Other Sources

Income specifically included under the head of other sources, specified income, casual income, deduction allowed from the income of other sources, computation of income from other sources. (**Theory & Numericals**)

Books Recommended :

Ahuja G. K. and Ravi Gupta :- Systematic Approach to Income and Central Sales tax, Bharat law house, New Delhi.

- Singhanian V. K. :- Direct taxes :- Law and Practice, Taxman's publication, Delhi.

- Jain K. C., Gour V. P., Narang D. B. :- Direct taxes Kalyani Publishers, Delhi.
- Datey V. S. :- Indirect taxes law and Practice, Taxman, New Delhi, customs and excise Law Time - various issues.
- Dr. V. Upgade and Shende Dr. A. K. Income Tax, Anuradha publication, Nagpur.

Question Paper Pattern

Semester-IV

4T3-Income Tax

- N.B. – 1) All questions are compulsory.
2) All questions carry equal marks.

Time :- 3 hours

Marks-80

Q. No. 1 – Unit I

- | | | |
|-----------|--|----------|
| a) Theory | | 08 Marks |
| b) Theory | | 08 Marks |
| OR | | |
| c) Theory | | 08 Marks |
| d) Theory | | 08 Marks |

Q. No. 2 – Unit II

- | | | |
|------------|--|----------|
| a) Theory | | 08 Marks |
| b) Problem | | 08 Marks |
| OR | | |
| c) Problem | | 16 Marks |

Q. No. 3 – Unit III

- | | | |
|------------|--|----------|
| a) Theory | | 08 Marks |
| b) Problem | | 08 Marks |
| OR | | |
| c) Problem | | 16 Marks |

Q. No. 4 – Unit I

- | | | |
|------------|--|----------|
| a) Theory | | 08 Marks |
| b) Problem | | 08 Marks |
| OR | | |
| c) Problem | | 16 Marks |

Q. No. 5

- | | | |
|----|----------|------------------|
| a) | Unit- I | Problem 04 Marks |
| b) | Unit –II | Problem 04 Marks |
| c) | Unit-III | Problem 04Marks |
| d) | Unit-IV | Problem 04 Marks |

4T4-: MONETARY ECONOMICS-II

Unit I: Commercial Banking

Evolution, Meaning, Functions of Commercial Banks. Role commercial banks in a developing economy. Process of Credit Creation by Commercial Banks & its Limitations, Investment Policy of Commercial Banks. Non-Performing Assets- Meaning, Criteria and Causes.

Unit II: E-Banking & Core Banking

Meaning, Features, Advantages & Disadvantages of ATM (Automated Teller Machines.)
Meaning, Features, Merits and Demerits of Credit cards, Plastic cards, Smart cards, e-purse, Laser cards. EFT (Electron Fund Transfer), ECS (Electronics clearing system).

Unit III: Banks and Customers Relationship and Services

Introduction, Meaning of Customer. Bank & Customer Relationship- Debtor & creditor, Trustee and Beneficiary, Agent and Principal, Bailer and Bailee. Opening, operating and closing of various bank accounts. Demat Account -Advantages, Opening and Operation of Demat Account. Methods of Calculating Interest Rates on deposits and on loans.

Unit : IV Central Bank

Meaning, Objectives, Functions, Role of Central Bank. Credit Control- Meaning, Objectives, Methods : Quantitative- Bank Rate, Open Market Operations, Cash Reserve Ratio(CRR), Statutory Liquidity Ratio(SLR), Repo Rate. Qualitative – Varying margin requirement, Regulation of consumer's credit, Issuing directives, Publicity measure, Moral suasion, Credit rationing and limitations.

Books Recommended:

1. Monetary Economics, RR Paul, Kalyani Publishers.
2. Money, Banking and International Trade, K.P.M. Sundaram , Sultan Chand,New Delhi.
3. Macroeconomics, Mankiw, N. Gregory, Macmillan Worth Publishers New York, Hampshire U.K.

4. Financial Institutions and Markets , Agrawal & Gupta, Kalyani Publishers.
5. Modern Banking ,Vaish, M.C, Oxford & IBH Publishing Co.,New Delhi
6. Money and Financial System P.K. Deshmukh, Phadke Prakashan.
7. Monetary Economics, Rashi Arora, Sheth Publishers, Mumbai

Question Paper Pattern
Semester-IV

4T4-Monetary Economics- II

- N.B. – 1) All questions are compulsory.
2) All questions carry equal marks.

Time :- 3 hours

Marks-80

Q.1.	(a) UNIT – I	08 Marks
	(b) UNIT – I	08 Marks
	OR	
	(c) UNIT – I	16Marks
Q.2.	(a) UNIT – II	08 Marks
	(b) UNIT – II	08 Marks
	OR	
	(c) UNIT – II	16Marks
Q.3.	(a) UNIT – III	08 Marks
	(b) UNIT – III	08 Marks
	OR	
	(c) UNIT – III	16Marks
Q.4.	(a) UNIT – IV	08 Marks
	(b) UNIT – IV	08 Marks
	OR	
	(c) UNIT – IV	16Marks
Q.5.	a) UNIT – I	04 Marks
	b) UNIT – II	04 Marks
	c) UNIT – III	04Marks
	d) UNIT – IV	04 Marks

Allocation of marks for the subjects-

- 1. Financial Accounting -III**
- 2. Skill Development**
- 3. Income Tax and**
- 4. Monetary Economics-II**

1a	Two periodical class tests	10 marks
1b	An assignment/Viva/Group Discussion/Seminar based on curriculum to be assessed by the teacher concerned	10 marks
1	Internal assessment Total marks	20 marks
2	Unit- I 20 marks Unit-II 20 marks Unit-III 20 marks Unit-IV 20 marks <p style="text-align: center;">Semester wise End Examination marks</p>	80 marks
	Total marks per subject	100 marks

Semester-IV
4T5-Compulsory English

Unit –I PROSE ITEMS FROM “BLOSSOMS”

PROSE ITEMS FROM “BLOSSOMS” :

1. *Go! Kiss the World* - Subroto Bagchi
2. *The Gold Frame* - R.K.Laxman
3. *The Cabuliwallah* - Rabindranath Tagore
4. *The Struggle for an Education* - Booker T. Washington

Unit –II POEMS FROM “BLOSSOMS”

POEMS FROM “BLOSSOMS” :

1. *If* – Rudyard Kipling
2. *Stay Calm* - Grenville Kleiser
3. *Ballad of the Landlord* - Langston Hughes

Unit –III

(A) Comprehension of Unseen Passage

(B) Transformation of Sentences:

a. Exclamatory-Assertive and vice-versa

b. Change the Voice

Unit –IV

(A) Business Correspondence:

Credit and Collection Letters – Granting Credit/Refusing Credit, Reminders for payment

(B) Interoffice Memorandum/Office Order

Prescribed Text : *Blossoms* (Raghav Publishers)

Reference Books (For Sem III & IV) :

For Unit III – Learner’s English Grammar and Composition – N.D.V.Prasada Rao
(S.Chand)

For Unit IV – 1. Business Correspondence and Report Writing – R.C.Sharma & Krishna Mohan (Tata
2.Developing Communication Skills – Krishna Mohan & Meera Banerji (Macmillan) (Tata McGraw-
Hill)

4T5-Compulsory English

Question Paper Pattern

Q 1. A. One LAQ out of Two based on Prose items (Unit I: Lesson No. 1 & 2)	08 Marks
B. One LAQ out of Two based on Prose items (Unit I: Lesson No 3 & 4)	08 Marks
Q 2. Four SAQs with internal choice based on prescribed Prose items (Unit I) (4 x 4 Marks)	16 Marks
Q 3. A. One LAQ out of Two from prescribed poems (Unit II)	08 Marks
B. Comprehension of Unseen Passage – 4 VSAQs –4 x 2 Marks	08 Marks
Q 4. A. (i) Four items based on Unit III B (a) – 4 x 1 Mark -	04 Marks
(ii) Four items based on Unit III B (b) – 4 x 1 Mark -	04 Marks
B. One out of Two Questions based on Business Correspondence [Unit IV (A)]	08 Marks
Q 5. A. One out of Two Questions based on UNIT IV (B)	08 Marks
B. Four VSAQs based on Unit I and Unit III - (4×2 Marks)	08 Marks
Total = 80 Marks	

N.B. LAQ - Long Answer Question to be answered in about 150 words.

SAQ - Short Answer Question to be answered in about 75 words.

VSAQ – Very Short Answer Questions to be answered in one or two sentences.

INTERNAL ASSESSMENT : 20 MARKS

The Internal Assessment would be done on the basis of the assignments submitted by the student and his/her performance, attendance and conduct during the Semester. The concerned teacher shall provide, in advance, a list of topics/assessment items/Question Bank (to the students) based on the Units prescribed for the Theory Examination. Students shall finalize 2 topics/items from 2 different units with the approval of the concerned teacher and submit the same within the prescribed deadline.

Students may be given freedom to submit a creative writing assignment on human values/world peace/environmental issues inspired by or related to the lessons/poems prescribed in the syllabus.

2 Assignments – 6+6 = 12 Marks

Performance & Conduct – 4 Marks

Attendance - 4 Marks

TOTAL – 20 MARKS

4T6.1-Supplementary English

Semester - IV

Unit 1 - Prose

1. The Last Salvation- R.P. Sisodia
2. The Romance of a Busy Broker- O' Henry
3. Playing the English Gentleman- M.K. Gandhi
4. My Financial Career- Stephen Leacock

Unit 2 - Poetry

1. Dulce et Decorum est- Wilfred Owen
2. At the Lahore Karhai- Imtiaz Dharker
3. Leisure- W.H. Davies

Non-Textual Portion-

Unit 3 - Writing Skills

A) Report Writing

- Recommendation Report
- Situational Report about an event or function

B) Writing a dialogue with minimum 5 exchanges

Unit 4 - Vocabulary

(A) Business Terminology

(Advice Note, Arbitration, Boom, Brand, Buffer, Curriculum Vitae, Capital, Devaluation, Duty, Entrepreneur, Gilt-Edged Stock, Infrastructure, Internal Audit, Ledger, Petty Cash, Raw Data, Scrip, Social Audit, Stock Exchange, Tender, Trademark, Underwrite, Warranty, Wildcat Strike, Write-Off) (Students to give the appropriate business term for the definition/ explanation given)

Prescribed Text:

Reflections - A Supplementary English Coursebook for Undergraduates

(Raghav Publishers) (For Unit I & II)

Reference Books-

1. Professional Communication - Roshan Lal Raina, Iftikhar Alam, Faizia Siddiqui (Himalaya Publishing House) (**For the topic ‘Report Writing’ under Unit III**)
2. English for Practical Purposes - Z.N. Patil, B.S. Valke, Ashok Thorat, Zeenat Merchant. (Macmillan) (**for the topic ‘Dialogue Writing’ under Unit III**)
3. Business Correspondence & Report Writing - A Practical Approach to Business & Technical Communication- R.C. Sharma & Krishna Mohan. (McGraw Hill Higher Education) (**for the topic ‘Business Terms’ under Unit IV**)

**4T6.1-Supplementary English
Question Paper Pattern**

Semester - IV

Q1.

(G) Unit 1 Prose - LAQ 150 words (2 out of 4) 2 x 08 = 16 marks

Q 2.

(H) Unit 1 Prose - SAQ 75 words (4 out of 5)

4 x 04 =16 marks

Q 3.

(E) Unit 2 Poetry- LAQ 175 words- 1 out of 2 1 x 08 = 08 marks

(F) Unit 2 Poetry - SAQ 75 words- 2 out of 3 2 x 04 = 08 marks

Q 4.

(A) Unit 3- Report Writing (1 out of 2) 1 x 08 = 08 Marks

(B) Unit 3- Writing a dialogue (with minimum 4 exchanges) 1 x 08=08 Marks

Q 5. (A) Business Terms (4 out of 6) 4x02 Marks= 08 Marks

(B) VSAQ from Unit 1 and Unit 2 4X02Marks =08 Marks

Total Marks of Theory Examination- 80

INTERNAL ASSESSMENT: 20 MARKS

The Internal Assessment would be done on the basis of the assignments submitted by the student and his/her performance, attendance and conduct during the Semester. The concerned teacher shall provide, in advance, a list of topics/assessment items/Question Bank (to the students) based on the Units prescribed for the Theory Examination. Students shall finalize 2 topics/items from 2 different units with the approval of the concerned teacher and submit the same within the prescribed deadline.

Students may be given freedom to submit a creative writing assignment on human values/world peace/environmental issues inspired by or related to the lessons/poems prescribed in the syllabus.

2 Assignments – 6+6 = 12 Marks
 Performance & Conduct – 4 Marks
 Attendance - 4 Marks
TOTAL – 20 MARKS

Theory Examination – 80 Marks
 Internal Assessment – 20 Marks
Total: 100 Marks

4T6.2-विषय : मराठी
 सत्र चौथे

प्रश्न क्र.	घटक क्र.	अभ्यासक्रम	गुण	शेरा
१	१	साहित्यविषयक निबंध (चार पैकी एक; शब्द मर्यादा- ४००)	२०	
२	२	गद्य विभाग : पाठ्य पुस्तक : भाषा दर्शन भाग दोन १ इंद्रायणीच्या वाळवंटात (श्री. म . माटे) २ मित्र (ना. सी. फडके) ३ माणसांत विरलेला माणूस (दुर्गा भागवत) ४ रामा मैलकुली (व्यंकटेश माडगुळकर) ५ प्रेम (मारोती चित्तमपल्ली) ६ विज्ञान युगात भारत (जयंत नारळीकर)	३५	
३	३	पद्य विभाग : पाठ्य पुस्तक : भाषा दर्शन भाग दोन १ दोन भारुडे (संत एकनाथ) २ विद्यार्थ्यांप्रत (केशवसुत) ३ आई (यशवंत)	३५	

		४ विचार झाला पाहिजे (वसंत आबाजी डहाके) ५ आता आम्ही (वैभव सोनारकर)		
४	४	व्यावहारिक मराठी १ स्मरणिका संपादन २. वाक्प्रचार	१०	

4T6.2-विषय : मराठी

प्रश्न पत्रिकेचे स्वरूप

सत्र : चौथे

वेळ:३ तास)

(एकूण गुण-80

प्रश्न:१ साहित्य विषयक निबंध (चार पर्यायांपैकी एका विषयावर)

शब्दमर्यादा- ४०० शब्द (16 गुण)

प्रश्न: २ गद्य विभागावर आधारित दीर्घोत्तरी दोन प्रश्नांपैकी एक सोडवा (16 गुण)

प्रश्न: ३ पद्य विभागावर आधारित दीर्घोत्तरी दोन प्रश्नांपैकी एक सोडवा (16 गुण)

प्रश्न: ४ दोन गद्य विभागावर व दोन पद्य विभागावर आधारित चार लघु प्रश्नांच्या दोन गटांपैकी एक

गट सोडवा (16 गुण)

प्रश्न: ५ एक लघु प्रश्न गद्य विभागावर, एक लघु प्रश्न पद्य विभागावर आणि दोन लघु प्रश्न व्यावहारिक मराठीवर आधारित अशा चार लघु प्रश्नांची उत्तरे लिहा (16 गुण)

एकूण गुण विभागणी

१. गद्य विभाग 28 गुण

२. पद्य विभाग 28 गुण

३. व्यवहारिक मराठी 08 गुण

४. निबंध 16 गुण

एकूण गुण : 80

अंतर्गत मूल्यांकन गुण २० : संबंधित महाविद्यालयातील प्राध्यापकांनी परीक्षार्थ्यांची वर्गातील उपस्थिती (०५ गुण), परीक्षार्थ्यांचा वर्गातील सक्रीय सहभाग (०५ गुण) आणि लिखित स्वरूपातील गृह पाठ (१० गुण) या निकषांवर एकूण २० गुणांपैकी विद्यार्थ्यांचे अंतर्गत मूल्यांकन करणे.

सत्र लेखी परीक्षा : ८० गुण

अंतर्गत मूल्यांकन : २० गुण

एकूण गुण : १००

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<p>(unit-4)</p>	<p>5½ >kj lh dh jkuh dh lekf/k ij&lqHknzkdqekjh pkSgku</p> <p>vU; ikB~; lkexzh%& 1½ izfrosnu ys[ku ¼Report Writing½& vFkZ ,oa ifjHkk”kk] mn~Hko vkSj fodkl] fo’ks”krk,i] izdkj ,oa rRo] izfrosnu rS;kj djrs le; /;ku nsus ;ksX; ckrSaA 2½ lekpkj ys[ku ¼News Writing½& lekpkj&i= ds fy, lekpkj ys[ku] izeq[k vk;ke ,oa izk:lk rS;kjdjuk] foKku&fopkj] laln lekpkj] lekpkj vkSj laln] vij/k lekpkj] [ksy lekpkj] jkstxkkj lekpkj] lkekf;d ,oa O;fDrx lekpkj] ’kqHk voljksads lekpkj] e`R;q lekpkj] foKkiu lekpkj vkfnA Llekpkj ys[ku esa vko’;d ckrksa ij /;ku nsuk &’kh”kZiafDr(Head line)] lekpkj ys[ku izfØ;k] vPNs lekpkj dhfo’ks”krk,i] Hkk”kk&’kSyh] vPNs laoknnrk dh ;ksX;rk,iA</p> <p>fVli.kh%& bdkbZ& 4 dh lkexzh v/;u vkSj v/;kiu ds ek/;e ls rS;kj dh tk;SA</p>	<p>10</p>
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vad&16**

¼nks iz’uksa esa ls ,d iz’u dk mRrj visf{kr gSA½

**iz'u&3 ij& foHkx ij vk/kkfjr dforkvksa esa ls fodYi ds lkFk nh?kksZRrjh
iz'uAvad&16**

¼nks iz'uksa esa ls ,d iz'u dk mRrj visf{kr gSA½

iz'u&4rhu x|&foHkkx lss o rhu ij& foHkkx ij vk/kkfjr dqy Ng y?kq iz'uksa esa
ls fdUgha pkj iz'uksa ds mRrj visf{kr gSSA

4 x4vad=vad&16

iz'u&5 blds vUrxZr IEiw.kZ ikB~;Øe ls pkj y?kqRrjh iz'u gksaxsaA **izFke iz'u**
x| ls] f]rh; iz'u ij ls] r`rh; iz'u lkzfosnu ys[kuls vkSj prqFkZ iz'u
lekpj&ys[ku ls iwNs tk;saxsa A IHkh iz'uksa ds mRrj visf{kr gSA

4 x 4vad=vad&16

vkUrfjd ewY;kdau & 20 vad
dqy vad foHkktu%&

fucU/k&16 vad

x| foHkkx & 28 vad

ij foHkkx &28 vad

vU; ikB~; lkexzh& 08 vad

dqy vad &80 vad

Vocational Course

Semester IV

(Same syllabus for all vocational group subjects in B.Com – I)

4T7-- Entrepreneurial Development-I

Full Marks: 80

Time: 3 Hours

Internal Assessment: 20

Level of knowledge: Basic knowledge

Objective: To provide knowledge about small business and environment consideration.

Unit-I

Small Enterprises

Definition, Characteristics, Relationship between Small and Large Units, Objectives, Scope, Role of Small Enterprises in Economic Development.

Unit-II

Selection of Types of Organisation

Sole proprietorship, Partnership, Joint stock company, Factors influencing the choice of organization

Unit-III

Legal Aspects of Small Business – Major provisions of Income Tax, Sales Tax, Patent Rules, Excise Rules – Factory Act and Payment of Wages Act.

Unit-IV

Environmental considerations – Concept of ecology and environment – Factors contributing to Air, Water, Noise pollution – Air, Water and Noise pollution standards and control – regulatory bodies. Personal Protection Equipment (PPEs) for safety at work places.

Books Recommended:

- ✓ Dynamics of entrepreneurial development and management, Vasant Desai
- ✓ Entrepreneurial development, Vasant Desai.
- ✓ Entrepreneurial Development, S. S. Khanka, S. Chand Publishers.
- ✓ M.V. Deshpande : Entrepreneurship of small scale industries.
- ✓ Entrepreneurship Development and Business Communication, Vasant Desai and Urmila Rai, Himalaya Publishing House.
- ✓ Entrepreneurship Development in India, Dr. C. B. Gupta and Dr. N.P. Srinivasan, Sultan Chand & Sons.
- ✓ Entrepreneurial Development, Vasant Desai, Appannaiah, Reddy and Gopal Krishna, Himalaya Publishing House.

Group – I : Computer Applications

4T8.1 : Computerized Accounting (C/A)

Time : 3 Hours

Marks

Theory : 80

Practical : 20 Marks

Unit-I :

Introduction to Accounting, Advantages of accounting, Books of accounts, Classification of Accounts, Financial Statements, Inventory management, Computerized Accounting, Need of Computerized Accounting, Accounts Organization, Accounts group, Loans Liabilities, Assets and Budget.

Unit-II :

Accounting Software's Introduction to tally Software, Features of Tally Screen, Company information, Creating new Company, Gateway, Selection of Company, selection of Options, Buttons at Gateway, Working with multiple Companies, Company Features,

Configuration- General, Numeric Symbols, Voucher Entry, Creation of Voucher Screen, invoice Order Entry, Printing.

Unit-III :

Accounts info menu, Account Groups- create new group, creation of primary group. Normal and advance information, Ledger Accounts, cost categories, Cost Centers. Creation of Budget, Types of budget. Voucher- Voucher Entry, creation of Vouchers Screen, types of Voucher, Selection of Voucher types, Post Dated Voucher, printing of Vouchers, Cheque Printing.

Unit-IV :

Inventory info, Features of Inventory info. Configure- Inventory Info, balance Sheet, Audit Trail, Ratio Analysis. Display-Accounting Report Display, Inventory report Display, and MIS Report Display. Printing Reports, Export, Export of Data.

Practical : Practical will be based on Tally S/W

Tally Software – All Accounting Problems Viz. Balance sheet, Profit & Loss, Cash Book, Loans, Cost Accounting, Vouchers, Budget, Sales and Purchase, Assets & Liabilities, Inventory Management, Financial Statements, Books of accounts, Ledger, etc.

Books Recommended:

1. Accounting with Tally : K.K. Nadhani, BPB Publication
2. Tally Tutorial : K.K. Nadhani and A.K. Nadhani, BPB Publication.
3. Advances Accounts Vol-I: M.C. Shukla, T.S.Grewal and S.G,Gupta, S.Chand & Company, Delhi.
4. Accounting Principles: Anthony R.N. and J.S. Richard, Irwin Inc.
5. Advanced Accountancy By P.C. Tulsian, Tata McGraw HILL Publication.
6. Tally By S.B. Kishor (Dasganu)
7. Fundamentals of Computers – IITL Education Solutions Ltd. (Pearson)

Group - II: Principles & Practice of Insurance
4T8.2- General Insurance – Paper II (Semester – IV)

Time : 3 Hours]

Theory : 80 Marks

Internal Assessment: 20 Marks

Level of knowledge - Basic knowledge.

Objective - To create awareness regarding basic knowledge about General Insurance.

Unit - I

- Nature of Marine Insurance, Marine insurance contract, Marine insurance policies, premium calculation, kinds of Marine insurance policies.

- Types of Marine losses, payment of claims, proximity clause, voyage warranties, progress of Marine insurance business in India.

Unit - II

- Policy conditions for Marine Insurance, Procedure of taking out Marine Policy
- Settlement of claim of Marine loss, Growth of Marine Insurance Business

Unit -III

- Nature of insurance benefits, insurers liability, resources to life and general table, value of benefits, basic plan of assurance.
- Temporary assurance and pure endowment.

Unit- IV

- Fidelity Guarantee Insurance, Public liability, Health Insurance, Personal Accident and Sickness Insurance
- Growth of Miscellaneous Insurance business in India
- Growth of General Insurance Business after Privatisation.

Recommended books:

Fundamentals of Insurance, R.K. Gupta, Himalaya Publishing House.

Principles & Practice of Insurance, Dr. P. Periasamy, Himalaya Publishing House

Insurance Principle and Practice, M.M. Mishra and Dr. S.B. Mishra, S. Chand Publication

Principles of Insurance, Dr. Shakti Pratchbal and Dr. N.P. Dwivedi, Himalaya Publishing House

- ✓ बीमा के सिद्धांत एवं व्यवहार – भगवती प्रकाश अर्मा, राजीव जैन, पुरुशोत्तम दयाल – हिमालया पब्लिशिंग हाऊस

Group-III

4T8.3-Advertising, Sales Promotion and Sales Management - IV

Full Marks : 80

Time : 3 Hours

Internal Assessment : 20

Unit-I

- **Advertising Budget:** Consideration to be kept in mind while deciding the budget, different methods. The budget-making process.

Unit-II

- **Media planning:** Importance of the exercise, Evaluation of important media-print, audio-visual, outdoor, direct mail, advertising on internet misc. media, the media planning process, important considerations- cost, coverage, flexibility, impact etc. computerized media selection, current Ad, Media scene in India.

Unit-III

- Role of selling in planned economy, selling as a career

- Acquiring skills and developing new qualities for salesmen and to improve growth chances.
- Tips and suggestions to improve personal ability, skills for salesmen, product knowledge, planned selling system.
- Practical suggestions to improve day to day field working, customer psychology, buying motives, trade relations, effective distribution network.
- Sales organizations- types, principles, aims and objectives.

Unit-IV

- Selection and training of sales force, latest techniques in training.
- Motivation and compensation plans
- Sales planning (forecasting) methods, budgets, implementation, review techniques.
- Communication, how to develop skills for effective communication, principles, objectives and methods.
- Sales managers/supervisors – their role, authority and responsibility

Recommended books:

- ✓ Luick, John F and Siegler, William Lee, Sales promotion and Modern Merchandising (McGraw Hill Book Co., New York, 1968)
- ✓ Still, Richard, Edward W & Govoni Norman AP, Sales management Decisions, Strategies and cases (Prentice Hall India Pvt. Ltd., New Delhi, 1981)
- ✓ Stanton, William J & Buskrit, management of Sales Force (Richard D, Irwin, Inc. Homewood, 1987)
- ✓ Russell, Frederic A. Beach, Frank H & Buskrit, Richard H, Selling principles and Practices (Mcgraw Hill, International Book Co.1982)
- ✓ David Aaker, Advertising management (Prentice Hall India Pvt. Ltd., New Delhi)

- ✓ Rajiv BAtra, Myers, David Aaker, Advertising Management (Prentice Hall India Pvt. Ltd., New Delhi)

SEMESTER IV

QUESTION PAPER PATTERN FOR All Vocational Subjects

Computer Application, Insurance & Entrepreneurial Development &ASM

TIME:- 3 Hours]

[Full Marks:- 80

N.B. – 1) All questions are compulsory.

2) All questions carry equal marks.

Q.1.(a)	UNIT – I	8 Marks
(b)	UNIT – I	8 Marks
	OR	
(c)	UNIT – I	8 Marks
(d)	UNIT – I	8 Marks

Q.2. (a)	UNIT – I	8 Marks
(b)	UNIT – I	8 Marks
	OR	
(c)	UNIT – I	8 Marks
(d)	UNIT – I	8 Marks
Q.3. (a)	UNIT – I	8 Marks
(b)	UNIT – I	8 Marks
	OR	
(c)	UNIT – I	8 Marks
(d)	UNIT – I	8 Marks
Q.4. (a)	UNIT – I	8 Marks
(b)	UNIT – I	8 Marks
	OR	
(c)	UNIT – I	8 Marks
(d)	UNIT – I	8 Marks
Q.5. Answer in Brief		
(a)	UNIT – I	4 Marks
(b)	UNIT – II	4 Marks
(c)	UNIT – III	4 Marks
(d)	UNIT – IV	4 Marks

**B.Com. – Third Year
Semester-V**

5T1- : Financial Accounting – IV

Unit – I

Amalgamation and Absorption of Companies

Introduction, Meaning, Characteristics, Objectives, Methods of purchase Consideration, Accounting Procedure of Amalgamation and Absorption.

(Theory & Numericals)

Unit – II

Reconstruction of Companies.

(Internal and External Reconstruction of Companies)

Meaning, Characteristics, Objectives, Difference between Reconstruction and Reorganization, Accounting Procedure of Reorganization and Reconstruction.

(Theory & Numericals)

Unit – III

Accounts of Public Utility Companies (Electricity, Gas and Water Supply Companies) According to Double Accounting System-

Meaning, Main features of Double Accounting system, Objective of Double Accounting System, Difference between Double Accounting System and Single Accounting System, Merits, Demerits of Double Accounting System, Preparation of Final Accounts.

(Theory & Numericals)

Unit – IV

Valuation of Shares

Meaning, Need of Valuation of Shares, Factors affecting the value of shares, Methods of valuation of shares, Net Assets Method/Intrinsic Value Method, Yield Method.

(Theory & Numericals)

The Financial year ends on 31st March.

Books Recommended

- Gupta R. L. – Advanced Financial Accounting – S. Chand & Sons
- Kumar, Anil S. – Advanced Financial Accounting – Himalaya Publication House
- Shukla and Grewal : Advanced Accounts (S. Chand & Ltd. New Delhi)
- Jain and Narang : Advanced Accounts (Kalyani Publishers, Ludhiana)
- Sr. K. Paul : Accountancy, Volume –I and II (New Central Book Agency, Kolkata)
- R. K. Lele and Jawaharlal : Accounting Theory (Himalaya Publishers)
- Dr. L. S. Porwal : Accounting Theory (Tata McGraw Hill)
- Robert Anthony, D. F. Hawkins & K. A. Merchant : Accounting Text & Cases (Tata McGraw Hill)
- Dr. S. N. Maheshwari : Corporate Accounting (Viakas Publishing House Pvt. Lit. New Delhi)
- Dr. Ashok Sehgal & Dr. Deepak Sehgal : Advanced Accounting (Taxmann, New Delhi)

Question Paper Pattern

Semester -V

5T1-Financial Accounting – IV

- N.B. – 1) All questions are compulsory.
2) All questions carry equal marks.

Time :- 3 hours

Marks-80

Q. No. 1 – Unit I

- | | |
|------------|----------|
| a) Theory | 08 Marks |
| b) Problem | 08 Marks |
| OR | |
| c) Problem | 16 Marks |

Q. No. 2 – Unit II

- | | | |
|------------|-----------|----------|
| a) Theory | | 08 Marks |
| b) Problem | | 08 Marks |
| | OR | |
| c) Problem | | 16 Marks |

Q. No. 3 – Unit III

- | | | |
|------------|-----------|----------|
| a) Theory | | 08 Marks |
| b) Problem | | 08 Marks |
| | OR | |
| c) Problem | | 16 Marks |

Q. No. 4 – Unit I

- | | | |
|------------|-----------|----------|
| a) Theory | | 08 Marks |
| b) Problem | | 08 Marks |
| | OR | |
| c) Problem | | 16 Marks |

Q. No. 5

- | | | |
|----|----------|------------------|
| a) | Unit- I | Problem 04 Marks |
| b) | Unit –II | Problem 04 Marks |
| c) | Unit-III | Problem 04Marks |
| d) | Unit-IV | Problem 04 Marks |

5T2– :Cost Accounting

Unit – I

Cost Accounting :-

Meaning, Importance, Element of Cost, Cost-Absorption, Allocation of Overheads and Methods of costing, Difference between Cost Accounting and Financial Accounting. Simple Problems on Cost Sheet, Tender and Quotations. **(Theory & Numericals)**

Unit – II

Reconciliation of Profit /Loss shown by Cost and Financial Accounts:

Need for reconciliation of profit, reason for the difference between cost accounts and financial accounts, objectives of reconciliation statement, methods of preparation of reconciliation statement. **(Theory & Numericals)**

Unit – III

Process Cost Accounting :

Methods of costing, advantages and limitations of process costing, difference between job costing and process costing, Normal loss, Abnormal loss and Abnormal effectives,
(Theory & Numericals)

Unit –IV**Contract Costing:**

Features of contract costing, Types of contracts, Elements of contract cost, Nature of contract-completed contract, incomplete contract(Theory & Numericals)

- Books Recommended -

- S. N Maheshwari : Cost Accounting Theory and problems –Shri Mahavir Book Depot, New Delhi
- V.K. Saxena : Cost Accounting Text Book- Sultan Chand and Sons New Delhi
- M.C. Shukls – T.S. – Grewal, M.P. Gupta – Cost Accounting – S. Chand , NewDelhi
- R. S. N. Pallai, V Bhagavathi – Cost Accounting – S. Chand, New Delhi
- S. M. Shukla :- Cost Accounts (Hindi)
- Nigam R. S. – Advanced Cost Accounting , S. Chand & Company
- Jain S. P. – Advanced Cost Accounting – Kalyani Publication
- Gawada, J Made – Advanced Cost Accounting – Himalaya Publication House

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**Question Paper Pattern
Semester –V
5T2-Cost Accounting
Compulsory Paper- II**

- N.B. – 1) All questions are compulsory.
2) All questions carry equal marks.

Time :- 3 hours

Marks-80

Q. No. 1 – Unit I

a) Theory

08 Marks

	b) Problem		08 Marks
		OR	
	c) Problem		16Marks
Q. No. 2 – Unit II			
	a) Theory		08 Marks
	b) Problem		08 Marks
		OR	
	c) Problem		16 Marks
Q. No. 3 – Unit III			
	a) Theory		08 Marks
	b) Problem		08 Marks
		OR	
	c) Problem		16 Marks
Q. No. 4 – Unit I			
	a) Theory		08 Marks
	b) Problem		08 Marks
		OR	
	c) Problem		16 Marks
Q. No. 5 -	Unit- I	a)	Problem 04 Marks
	Unit –II	b)	Problem 04 Marks
	Unit-III	c)	Problem 04Marks
	Unit-IV	d)	Problem 04 Marks

5T3-MANAGEMENT PROCESS

Objective: To equip the students with the knowledge of Management Process and inspire them to acquire required quality to face the managerial challenges.

Unit I:-

Management and Administration: - Management concept, levels of management, importance & functions of various levels of management. Administration- meaning, concept and functions of administration. Differences between Management and Administration.

Unit II:-

Managerial Development & Group Dynamics: - Need for developing managerial skills, skills required of a manager, classification of managerial skill, methods of developing skills of managers, group dynamics ,meaning & significance, types of groups, group formation development, group composition.

Unit III:-

Managerial Style: - Meaning and types of managerial styles X and Y Theory of Macgregor, factors' influencing managerial style, organization conflict- traditional and modern approaches to conflict, Management as a profession, significance of professional manager in current scenario,

Unit IV:-

Motivation: Definition, Meaning and concept of motivation, kinds of motivation and its importance, Theories of motivation- Maslow's theory of need hierarchy, Herzberg's theory of motivation, relationship between motivation & productivity.

Reference:

1. Sherlekar"Management Value Oriented Holistic Approach" Himalaya Publishing.
2. Stephen Robbins : Organizational Behaviour, Prentice Hall of India.
3. Terry George: Principles of Management.
4. R.S.Dewedi "Human Relation and organizational behaviour.
5. Shejwalkar and Ghanekar : Principal and Practices of Management
6. Sharma, : Organisational behaviour
7. Saxena, Principal and Practices of Management

QUESTION PAPER PATTERN
BCOM – III: SEMESTER V
5T3-Management Process

TIME:- 3 Hours]

[Full Marks:- 80

N.B. – 1) All questions are compulsory.
2) All questions carry equal marks.

- Q.1.
- | | | |
|-----|----------|----------|
| (a) | UNIT – I | 08 Marks |
| (b) | UNIT – I | 08 Marks |
| | OR | |
| (c) | UNIT – I | 16Marks |
- Q.2.
- | | | |
|-----|-----------|----------|
| (a) | UNIT – II | 08 Marks |
| (b) | UNIT – II | 08 Marks |
| | OR | |
| (c) | UNIT – I | 16Marks |
- Q.3.
- | | | |
|-----|------------|----------|
| (a) | UNIT – III | 08 Marks |
| (b) | UNIT – III | 08 Marks |
| | OR | |
| (c) | UNIT – I | 16Marks |
- Q.4.
- | | | |
|-----|-----------|----------|
| (a) | UNIT – IV | 08 Marks |
| (b) | UNIT – IV | 08 Marks |
| | OR | |
| (c) | UNIT – I | 16Marks |
- Q.5.
- | | | |
|----|------------|----------|
| a) | UNIT – I | 04 Marks |
| b) | UNIT – II | 04 Marks |
| c) | UNIT – III | 04Marks |
| d) | UNIT – IV | 04 Marks |

5T4: Indian Economy – I

Unit I:

Indian Economy & Planning

Economic Planning- Characteristics, Rationale, Features, Objectives of Economic Planning. Strategy of India's Development Plans. Objectives and Evaluation of 11th Plan. Objectives of 12th Plan. Resources allocation and financing of five years plans. Regional Planning in India- Aspects of regional planning , Conceptualization, Magnitude & Challenges. Achievements and shortcomings of India's Economics Planning. NITI Aayog-Aims, Objectives & Structure. From Economic Planning to NITI Aayog- Differences in the two Approaches.

Unit II:

Indian Economy & Policy

Concept of Economic Growth & Economic Development. Characteristics of underdeveloped/ developing countries. Broad features of Indian economy. Natural resources- Land, soil, water, forest, mineral. Infrastructure - Sources of Energy in India. Power, Coal, Oil and Gas, Atomic, Non-conventional Sources, India's Energy Strategy. Transport System in India- Railways, Road, Water & Air Transport.

Unit III-

Population & Unemployment

India's Population: Size and Growth Trends, Causes of Population Explosion, Consequences on Economic Development, Remedies, Population Policy. Employment and Unemployment- Trends, Structure of Employment in India. Nature & Estimates of Unemployment. Urban & Rural Unemployment- Causes, Effect, Government Policy for Removing Unemployment.

Unit IV:

India's Public Finance

Public Expenditure-Classification, Role of Public Expenditure in India, Causes of increase in Public Expenditure. Public Revenue-Sources of Public Revenue in India. Public Debt- Meaning, Concept, Classification, Role, Problem and Remedies. India's Fiscal Deficit-Causes, Recent Policy Measures towards Controlling Fiscal Deficit.

Books Recommended:

1. Indian Economy, Datt & Sundharam, S Chand
2. The Indian Economy: Problems and Prospects, D .R.Gadgil.
3. Globalization And Indian Economy, R.Chaddha, Sumit Enterprises.
4. Indian Economy : Problems of Development and Planning, A.N.Agrawal, New Age International.
5. Indian Economy, Misra & Puri, Himalaya Publishing House Pvt. Ltd.
6. Government of India- Five Year Plans.
7. Government of India- Economy Survey.
8. Reserve Bank of India- Annual Reports on Currency and Finance.
9. Indian Economics, Rashi Arora, Mumbai

Question Paper Pattern
Semester –V
Elective–I
5T4- Indian Economics – I

N.B. – 1) All questions are compulsory.
2) All questions carry equal marks.

Time :- 3 hours

Marks-80

Q.1.

- (a) UNIT – I
- (b) UNIT – I

08 Marks
08 Marks

OR

- (c) UNIT – I

16Marks

Q.2.

- (a) UNIT – II
- (b) UNIT – II

08 Marks
08 Marks

OR

- (c) UNIT – I

16Marks

Q.3.

- (a) UNIT – III
- (b) UNIT – III

08 Marks
08 Marks

OR

- (c) UNIT – I

16Marks

Q.4.

- (a) UNIT – IV
- (b) UNIT – IV

08 Marks
08 Marks

OR

- (c) UNIT – I

16Marks

Q.5.

- a) UNIT – I
- b) UNIT – II
- c) UNIT – III
- d) UNIT – IV

04 Marks
04 Marks
04Marks
04 Marks

5T5.1 : Marketing Management

Unit – I

Introduction: Meaning and Concept of Marketing and Marketing Management. Traditional and Modern concept of Marketing, Functions and importance of Marketing Management, Market segmentation: - evaluation, criteria's, advantages and disadvantages of market segmentation, types

Unit-II

Market and pricing policies: Meaning, concept and characteristics of Consumer Market, Industrial Market and Service Market, their difference, government and reseller market, online market: - issues and challenges **Pricing policies:** - meaning, types and factors governing them.

Unit – III

Product Planning and Distribution: Product Planning – New Product Development – Product Life Cycle – Branding and Packaging , Distribution Channels for Consumer Product, Industrial Product and Service Product, Function of Distribution of Channels, Factors Affecting Distribution of Channels.

Unit – IV

Consumer behavior and Promotion:

Consumer behavior: - Meaning, concept and factors affecting consumer behavior, Customer Satisfaction, measurement of Customer Satisfaction, After Sales Services and its role in modern business, **Promotion:** techniques of promotion, Personal Selling; Advertising, Direct Marketing. E-marketing

Suggested Books:

1. Marketing Management, Philip Kotler and Kevin Lane Keller: Prentice Hall of India / Pearson Education, New Delhi.
2. Marketing Management, V. J. Ramaswami and S. Namakumari:, Macmillan Business Books, Delhi.
3. Principles of Marketing Management, Dr. Arvind Shende, Dr. Dilip Vairagade, Anuradha Prakashan, Nagpur.
4. Services Marketing; S M Jha; Himalaya Publishing House.
5. Industrial Marketing Practices in India- S.L. Gupta, Sanjeev Bahadur and Hitesh Gupta Excel Books, New Delhi.
6. foi.ku O;oLFkku&MkW-es?kk ukusVdj&lkbZukFk izdk”ku]ukxiqj

Question Paper Pattern
Semester –V
Elective Group–I
5T5.1- Marketing Management

N.B. – 1) All questions are compulsory.
2) All questions carry equal marks.

Time :- 3 hours

Marks-80

Q.1.	(a) UNIT – I	08 Marks
	(b) UNIT – I	08 Marks
	OR	
	(c) UNIT – I	16Marks
Q.2.	(a) UNIT – II	08 Marks
	(b) UNIT – II	08 Marks
	OR	
	(c) UNIT – I	16Marks
Q.3.	(a) UNIT – III	08 Marks
	(b) UNIT – III	08 Marks
	OR	
	(c) UNIT – I	16Marks
Q.4.	(a) UNIT – IV	08 Marks
	(b) UNIT – IV	08 Marks
	OR	
	(c) UNIT – I	16Marks
Q.5.	a) UNIT – I	04 Marks
	b) UNIT – II	04 Marks
	c) UNIT – III	04Marks
	d) UNIT – IV	04 Marks

Elective Group-I
5T5.2 : Computerized Accounting

Unit-I

Introduction - Computerized Accounting, Advantages of Computerized Accounting, Manual Vs Computerized Accounting, Need of Computerized Accounting, Accounts Organization, Accounts group, Loans, Liabilities, Assets and Budget.

Unit-II

Accounting Software's, - Introduction to Tally Software, Features of Tally, Tally Screen, Company Information, Creating new Company, Gateway, Selection of Company, Selection of Options, Buttons at Gateway, Working with multiple Companies, Company Features, Configuration – General, Numeric Symbols, Voucher Entry, Invoice Order Entry, Printing.

Unit-III

Accounts Info Menu, Account Groups – Create new group, creation of Primary group. Normal and Advance Information, Ledger Accounts, Cost Categories, Cost Centers. Creation of Budget, Types of Budget. Voucher – Voucher Entry, Creation of Voucher Screen, Types of Voucher, Selection of Voucher Types, Post Dated Voucher, Printing of Vouchers, Cheque Printing, advance Features of account Voucher.

Unit-IV

Inventory Info, Features of Inventory Info. Configure – Inventory Info, Balance Sheet, Audit trail, Ratio Analysis. Display – Accounting Report Display, Inventory report Display, and MIS Report Display. Printing Reports, Export of Data. Maintenance – Bank Reconciliation, House Keeping, Data Maintenance. Security – Users and Password, Security Controls, Types of Security, Creation New Security Levels and Tally Audit.

Books Recommended:

- Accounting with Tally : K.K. Nadhani, BPB Publication.
- Tally. ERP 9 : Prof. C. M. Tembhonekar & Dr. D. N. Khadse , Saijyoti publication , Nagpur.
- Tally Tutorail : K.K. Nadhani and A.K. Nadhani, BPB Publication.
- Advances Accounts Vol-I: M.c.Shukla, T.S.Grewal and S.G, Gupta, S. Chand & Company, Delhi.
- Accounting Principles: Anthony R.N. and J.S. Richard, Irwin Inc.
- Advanced Accountancy By P.C. Tulsian, Tata McGraw HILL Publication.
- Microsoft Office -2000/2007- Gini Courter, Annelte Marquis BPB.
- It Today (Encyclopaedia) - S.Jaiswal.
- Gulhane, Dr., Tiwari, Naidu Computerized Accounting, Sheth Publishers Pvt. Ltd. Mumbai
- A First Course In Computers - Sanjay Saxena.
- First Text Book On Information Technology – SrikantPatnaik.

Question Paper Pattern
Semester –V
Elective Group–I
5T5.2-Computerized Accounting

N.B. – 1) All questions are compulsory.
2) All questions carry equal marks.

Time :- 3 hours

Marks-80

Q.1.

- | | | |
|-----|----------|----------|
| (a) | UNIT – I | 08 Marks |
| (b) | UNIT – I | 08 Marks |

OR

- | | | |
|-----|----------|---------|
| (c) | UNIT – I | 16Marks |
|-----|----------|---------|

Q.2.

- | | | |
|-----|-----------|----------|
| (a) | UNIT – II | 08 Marks |
| (b) | UNIT – II | 08 Marks |

OR

- | | | |
|-----|----------|---------|
| (c) | UNIT – I | 16Marks |
|-----|----------|---------|

Q.3.

- | | | |
|-----|------------|----------|
| (a) | UNIT – III | 08 Marks |
| (b) | UNIT – III | 08 Marks |

OR

- | | | |
|-----|----------|---------|
| (c) | UNIT – I | 16Marks |
|-----|----------|---------|

Q.4.

- | | | |
|-----|-----------|----------|
| (a) | UNIT – IV | 08 Marks |
| (b) | UNIT – IV | 08 Marks |

OR

- | | | |
|-----|----------|---------|
| (c) | UNIT – I | 16Marks |
|-----|----------|---------|

Q.5.

- | | | |
|----|------------|----------|
| a) | UNIT – I | 04 Marks |
| b) | UNIT – II | 04 Marks |
| c) | UNIT – III | 04Marks |
| d) | UNIT – IV | 04 Marks |

Foundattion Group–I

5T6.1 : Business Finance -I

Unit –I Business Finance-Meaning, Nature, Significance, Objects and Scope of Business Finance, Functions of Financial Executive in an Organization.

Sources of Business Finance-Long- Medium and Short Term Sources of Finance, Equity, Preference shares, Sweat equity shares, Shares with differential rights, debentures & Bonds .(Theory)

Unit – II Project Financing: Meaning, Steps involved in Project Financing, Appraisal of project, Means of Project finance, Aspect of Project Appraisal. (Theory)

Inventory Management : Need and Cost of Inventory , Economic Order Quantity under constant price and with varying price , Various inventory levels. (Theory & Numericals)

Leverages -Concept of Leverages, Operating and Financial Leverages. (Theory & Numericals)

Unit – III Management of Working Capital.

Meaning & Concept ,Need or Objects of Working Capital, types, and Advantages of Working Capital , disadvantages of Excessive Working Capital, Determinant's , assessment of Working Capital requirements(Theory & Numericals)

Unit – IV Debtors Management.: Introduction to Debtors Management, Cost of extending credits, Credit / discount policy, Effective cost of bill discounting . (Theory & Numericals)

Creditors Management: Introduction, Cost of Credit, Accruals / expenses payable as source of finance. (Theory & Numericals)

Venture Capital Financing: Meaning, Methods of Venture Financing, Problem areas facing the Venture Capital Industry. (Theory)

Books Recommended:

1. Financial Management Problems & Solutions :- Kishore Ravi M (Taxman Allied Service (p) Ltd.)
2. Fundamentals of Financial Management :- Chandra Prasanna (Tata McGraw Hill Publishing Co. Ltd.)
3. Management Accounting & Financial Management :-Arora M N (Himalaya Publishing House Pvt. Ltd.)
4. Business Finance : Dr.Jain V. K. ,And Sharma D.G. (Shethe publishers PVT. LTD.

Question Paper Pattern
Semester –V
Foundattion Group–I
5T6.1-Business Finance -I

N.B. – 1) All questions are compulsory.
 2) All questions carry equal marks.

Time :- 3 hours

Marks-80

Q. No. 1 – Unit I

- | | | |
|-----------|--|----------|
| a) Theory | | 08 Marks |
| b) Theory | | 08 Marks |
| OR | | |
| c) Theory | | 08Marks |
| c) Theory | | 08Marks |

Q. No. 2 – Unit II

- | | | |
|------------|--|----------|
| a) Theory | | 08 Marks |
| b) Theory | | 08 Marks |
| OR | | |
| c) Problem | | 08 Marks |
| d) Problem | | 08 Marks |

Q. No. 3 – Unit III

- | | | |
|------------|--|----------|
| a) Theory | | 08 Marks |
| b) Theory | | 08 Marks |
| OR | | |
| c) Problem | | 08 Marks |
| d) Problem | | 08 Marks |

Q. No. 4 – Unit I

- | | | |
|------------|--|----------|
| a) Theory | | 08 Marks |
| b) Problem | | 08 Marks |
| OR | | |
| c) Problem | | 08 Marks |
| d) Problem | | 08 Marks |

Q. No. 5 - Unit- I
 Unit –II
 Unit-III
 Unit-IV

- | | |
|----|------------------|
| a) | Theory 04 Marks |
| b) | Problem 04 Marks |
| c) | Problem 04Marks |
| d) | Problem 04 Marks |

Foundattion Group–I

5T6.2 : Auditing

UNIT- I: Basic of Auditing

(i) **Audit, Auditing and Auditor:** Meaning, definition, object and scope of Audit and auditing, basic principles governing an audit, Advantage and Disadvantages of Audit, Difference between Internal Audit and External Audit, **Types of Audit:** Meaning, Objective and Importance of Continuous Audit, Annual Audit, Periodical Audit, Internal Audit.

(ii) **Internal Control and Internal Audit System:** Meaning, definition, advantages and disadvantages of Internal Control, Internal Check, Internal Audit, EDP Audit: Meaning of EDP audit, Control in EDP (Electronic Data Processing) Environment- General EDP Control, Application Control

UNIT- II: Audit Working and Procedure.

i) **Audit Planning, Evidence** Audit programme: Meaning and Definition, Objective, Advantages and Disadvantages of Audit Programme, Formulation of audit programme, precaution to be taken for preparation of audit programme.

ii) **Audit Documentation and Evidence:** Meaning, definition, content, advantages of audit note book, audit working paper, essential of good audit working paper, Ownership and custody of audit working paper, Audit evidence, Method of obtaining audit evidence

UNIT-III

(i) **Standard on Auditing:** Standard Auditing Policies- Introduction of auditing standard issued by ICAI (From AAS-1 to AAS -30 and AAS-34)

ii) Vouching & Verification

Vouching: Meaning and definition of vouching, objective, importance and limitation of vouching, Vouching procedure and precaution to be taken for vouching of - Cash book, purchase book, sales book.

iii) **Verification of Assets and Liabilities:** Meaning, object, importance and limitation of Verification. Audit of Fixed Assets, Current Assets, General principle regarding verification of assets, Audit of Liabilities, General principle of regarding verification of liabilities.

UNIT- IV: Company Audit & Audit Report

(i) **Company Auditor:** Legal provision related with appointment of auditor under Companies Act 2013, Qualification and disqualification of auditor, Right, Power, and liabilities of company auditor, civil and criminal liabilities of company auditor, Legal provision related with remuneration, removal of company auditor.

(ii) **Company Audit :** Meaning, definition, feature, objective, advantages and criticism of Financial audit, Management audit, Special audit, Cost Audit, Difference between Financial audit and cost audit, Management audit and financial audit.

iii) **Audit report and Certificate:** Meaning, definition, content, scope and significance of audit report

Reference Books:

- Aruna Jha: Students Guide to Auditing and Assurance, Taxman Publication, New Delhi
- S.D. Sharma: Auditing Principle and Practice, Taxman Publication , New Delhi
- Dr. Arvind shende, Dr. Dilip Vairagade; Auditing-Anuradha Prakashan, Nagpur.
- L. N. Chopde, D.H. Choudhari, Dr. Baban Taywade: Auditing – Sheth Publishers
- Dr. K. R. Dixit: Auditing – Vishwa Publishers & Distributors, Nagpur
- B. N. Tandon, S. Sudharsanam, S. Sundharabahu: Practical Auditing – S. Chand & Company Ltd.
- S. K. Mehta: Auditing , Diamond Publication Pune

Question Paper Pattern
Semester –V
Foundattion –I
5T6.2Auditing

TIME:- 3 Hours]

[Full Marks:- 80

Q.1.	(a)	UNIT – I	08 Marks
	(b)	UNIT – I	08 Marks
		OR	
	(c)	UNIT – I	16Marks
Q.2.	(a)	UNIT – II	08 Marks
	(b)	UNIT – II	08 Marks
		OR	
	(c)	UNIT – I	16Marks
Q.3.	(a)	UNIT – III	08 Marks
	(b)	UNIT – III	08 Marks
		OR	
	(c)	UNIT – I	16Marks
Q.4.	(a)	UNIT – IV	08 Marks
	(b)	UNIT – IV	08 Marks
		OR	
	(c)	UNIT – I	16Marks
Q.5.	a)	UNIT – I	04 Marks
	b)	UNIT – II	04 Marks
	c)	UNIT – III	04Marks
	d)	UNIT – IV	04 Marks

Allocation of marks for all subjects-

1a	Two periodical class tests	08marks
1b	An assignment/Viva/Group Discussion/Seminar based on curriculum to be assessed by the teacher concerned	08marks
1c	Overall conduct as a responsible learner	04marks
1	Internal assessment Total marks	20 marks
2	Unit- I 20 marks Unit-II 20 marks Unit-III 20 marks Unit-IV 20 marks Semester wise End Examination marks	80 marks
	Total marks per subject	100 marks

Vocational Course: Semester V
(Same syllabus for all vocational group subjects in B.Com - I)
5T7:Entrepreneurial Development-I

Full Marks: 80

Time: 3 Hours

Internal Assessment: 20

Level of knowledge: Basic knowledge

Objective: To provide knowledge regarding documentation franchising and business plan.

Unit-I

Documents:- Types of documents - Commercial, Regulatory and Assistance Document, procedure of processing of an export order.

Unit-II

Franchising and Financing:- Definition, Advantages, Disadvantages of franchising in India, Financing of new ventures - Types of finance - Short, Medium and Long Term.

Unit-III

Business Plan - Meaning of Business Plan, Importance and Preparation of Business Plan, Financial and Social aspects of Business Plan.

Unit-IV

Meaning and Concepts - Management, Marketing, Accounting, Inventory Management, Working Capital Management, Human Resource Management and Total Quality Management.

Books Recommended:

- ✓ Dynamics of entrepreneurial development and management, Vasant Desai
- ✓ Entrepreneurial development, Vasant Desai.
- ✓ Entrepreneurial Development, S. S. Khanka, S. Chand Publishers.
- ✓ M.V. Deshpande : Entrepreneurship of small scale industries.
- ✓ Entrepreneurship Development and Business Communication, Vasant Desai and Urmila Rai, Himalaya Publishing House.
- ✓ Entrepreneurship Development in India, Dr. C. B. Gupta and Dr. N.P. Srinivasan, Sultan Chand & Sons.

Entrepreneurial Development, Vasant Desai, Appannaiah, Reddy and Gopal Krishna, Himalaya Publishing House

Group – I : Computer Applications
5T8.1 : Web Designing using HTML (WD)
Paper - I

Time : 3 Hours
Marks

Theory : 80

Practical : 20 Marks

Unit –I :

HTML : Introduction, Designing web site, Advantages and Disadvantages of HTML, Flow of Web Information, Role of Web Browser and Web Server, Process of Web Publishing,

Creating a Simple Static Web Page : About HTML, Basic elements : <html>, <head>, <title>, <p>,
, <h1> to <h6>, , , , <dl>, <pre>, <marquee>, <hr>, Physical and Logical tags **Path** : Relative and Absolute path, Comments, Special Characters, Text Formatting tags, <center>

Unit –II :

Hyperlinks <a href ...>, Creating links to web pages and URLs, Creating links within the same page, various types of URLs that can be used in links, Image tag and their related attributes, Inline images, Links to (external) images, Using Inline images, Using images as hyperlinks, Popular images formats for internet and HTML.

Tables : Basic table tags and their related attributes.

Unit –III :

Frames, Image Map and Web Font Creator : Frames and their creation, the <Frame> and <Frameset> tags, Frame linking, Floating or Inline Frames, Image Maps <map> and <area> tags, Client – Side and Server – Side image maps.

Unit –IV :

Form designs, Form Controls, Text controls, password fields, radio buttons, checkboxes, reset and submit buttons, form control selection, option processing and textarea.

Practical : The Practical will be based on HTML

BOOKS RECOMMENDED :

1. Web Publishing : Monic D'souza and J D'souza
2. Complete HTML : BPB
3. E-Commerce : Bhushan Dean – S. Chand
4. HTML – 4 Unleashed : SAMS
5. Dynamic HTML : O'RELLY (SPD)

(Semester – V)

Group – II: Principles & Practice of Insurance
5T8.2-Insurance and Actuarial Science – Paper I

Time : 3 Hours]

Theory : 80 Marks

Internal Assessment: 20 Marks

Level of knowledge - Basic knowledge.

Objective - To create awareness regarding basic knowledge about Insurance and Actuarial Science

Unit - I

- Investment of Insurance Funds
- Nature and Method of According procedure in Life Insurance and General Insurance
- Meaning of policy values, retrospective policy value, prospective policy value, symbols of policy value, calculation of policy value, progress of policy value

Unit - II

- Risk selection, Identification of Risk, Principles of Risk Management, Sources of Risk Information
- Rate Making, Types of Rate Making ,Principles of Rate Making

Unit –III

- Actuarial Science : Meaning ,Nature of actuarial science, scope of actuarial science in Finance, economics, statistics, Mathematics and computer science
- Concept of terms: Accumulated value and present value ,Nominal and effective rates of Interest, Discount and Discounted value, Redemption of Loan, Sinking fund.

Unit- IV

- Annuities : Meaning and classification of Annuities, perpetuities, immediate annuities
- Mortality ,Meaning, Nature of Mortality, Factors included in construction of Mortality Table I and II, Survival rate , Death rate

Recommended books:

- Fundamental Of Insurance, R.K. Gupta, Himalaya Publishing House.
- Principles & Practice of Insurance, Dr. P. Periasamy, Himalaya Publishing House
- Insurance Principle and Practice,M.M. Mishra and Dr. S.B. Mishra,S. Chand Publication

- Principles of Insurance, Dr. Shakti Pratchbal and Dr. N.P. Dwivedi, Himalaya Publishing House
- ✓ बीमा के सिद्धांत एवं व्यवहार – भगवती प्रकाश अर्मा, राजीव जैन, पुरूशोत्तम दयाल– हिमालया पब्लिशिंग हाऊस

V - Semester

5T8.3- Advertising, Sales Promotion and Sales Management - III

Full Marks : 80

Time : 3 Hours

Internal Assessment : 20

OBJECTIVES:

To expose students to the principles and practices of advertising and sales promotion and develop the conceptual abilities in this functional area of marketing.

To develop the skills of the students, which will help them to prepare effectively for a career in the advertising and sales promotion function of any company or in the advertising agency.

CONTENT:

Unit-I

- Communication Process - Communication models for rural communication and urban communication

Unit-II

- Advertising - Organizational structure of advertising agency and its functions. Evaluation of agency functioning, Creativity in Advertising including Message development, copy righting, layout; Media selection

Unit-III

- Advertising Research. Effectiveness of advertising- methods of measurement. Rationale of testing Opinion and Attitude Tests, Recognition, Recall

Unit-IV

- Message Strategy: Attention and comprehension, Associating Feelings with the Brand, Brand Equity, Image and Personality and Group Influence and word of mouth advertising

Recommended books:

- Advertising Management – Concepts and Cases, Manendra Mohan (Tata McGraw Hill)
- Sales Promotion and Advertising Management (6thEd.)Himalaya Publishing House
- Advertising Excellence by Bovee, Thill, Dovel and Wood (McGraw Hill)
- Advertising Management – Shelekar, Victor & Nirmala Prasad (Himalaya Publishing House)
- Foundations of Advertising – Theory & Practice – S.A. Chunawala
- Brand Positioning – Subroto Sengupta, Tata McGraw Hill

SEMESTER V
QUESTION PAPER PATTERN FOR All Vocational Subjects

Computer Application, Insurance & Entrepreneurial Development &ASM

TIME:- 3 Hours]

[Full Marks:- 80

N.B. – 1) All questions are compulsory.
2) All questions carry equal marks.

Q.1.

- | | | |
|-----|----------|---------|
| (a) | UNIT – I | 8Marks |
| (b) | UNIT – I | 8 Marks |
| OR | | |
| (c) | UNIT – I | 8 Marks |
| (d) | UNIT – I | 8 Marks |

Q.2.(a)

- | | | |
|-----|----------|---------|
| (a) | UNIT – I | 8Marks |
| (b) | UNIT – I | 8 Marks |
| OR | | |
| (c) | UNIT – I | 8 Marks |
| (d) | UNIT – I | 8 Marks |

Q.3.

- | | | |
|-----|----------|---------|
| (a) | UNIT – I | 8Marks |
| (b) | UNIT – I | 8 Marks |
| OR | | |
| (c) | UNIT – I | 8 Marks |
| (d) | UNIT – I | 8 Marks |

Q.4(a)

- | | | |
|----------|----------|---------|
| UNIT – I | | 8Marks |
| (b) | UNIT – I | 8 Marks |
| OR | | |
| (c) | UNIT – I | 8 Marks |
| (d) | UNIT – I | 8 Marks |

Q.5. Answer in Brief

- | | | |
|-----|------------|---------|
| (a) | UNIT – I | 4 Marks |
| (b) | UNIT – II | 4 Marks |
| (c) | UNIT – III | 4 Marks |
| (d) | UNIT – IV | 4 Marks |

B.Com. Third Year

Semester-VI

6T1-Financial Accounting- V

Unit-I- Accounts of Holding Company-

Introduction, Meaning of Wholly-owned subsidiary, partly-owned subsidiary, preparation of Consolidated Balance Sheet and Profit and Loss Account, simple problem on involving two companies only.

Unit-II- Insurance Claims

Introduction, loss of stock Average clause practical problem on loss of stock.

Unit-III- Investment Accounts

Meaning , Need, Utility and objectives, Sales and Purchase of different types of Securities, Simple problem on Investment and Securities.

Unit-IV- Profit prior to incorporation-

Meaning Methods of ascertain the pre-incorporation profit, Issue and Redemption of preference shares Redemption out of new issue of shares Redemption at premium out of new issue of shares, Redemption out of profit.

Books

S. N. Maheshwar :- Financial Accounting – Vikas Publishing House, New Delhi

□□ Gupta R. L. – Advanced Financial Accounting – S. Chand & Sons

□□ Kumar, Anil S. – Advanced Financial Accounting – Himalaya Publication House

□□ Shukla and Grewal : Advanced Accounts (S. Chand & Ltd. New Delhi)

□□ Jain and Narang : Advanced Accounts (Kalyani Publishers, Ludhiana)

□□ Sr. K. Paul : Accountancy, Volume –I and II (New Central Book Agency, Kolkata)

□□ R. K. Lele and Jawaharlal : Accounting Theory (Himalaya Publishers)

□□ M. A. Arulnandam :- Advance Accounting – Himalay Publication

24

□□ Prof. Pradeep Wath, Dr. R. D. Mehta, Dr. Dilip Gotmare :- Financial Accounting – Payal Prakashan

Question Paper Pattern
Semester -VI
6T1-Financial Accounting – V

N.B. – 1) All questions are compulsory.
 2) All questions carry equal marks.

Time :- 3 hours

Marks-80

Q. No. 1 – Unit I

- | | | |
|------------|-----------|----------|
| a) Theory | | 08 Marks |
| b) Problem | | 08 Marks |
| | OR | |
| c) Problem | | 16Marks |

Q. No. 2 – Unit II

- | | | |
|------------|-----------|----------|
| a) Theory | | 08 Marks |
| b) Problem | | 08 Marks |
| | OR | |
| c) Problem | | 16 Marks |

Q. No. 3 – Unit III

- | | | |
|------------|-----------|----------|
| a) Theory | | 08 Marks |
| b) Problem | | 08 Marks |
| | OR | |
| c) Problem | | 16 Marks |

Q. No. 4 – Unit I

- | | | |
|------------|-----------|----------|
| a) Theory | | 08 Marks |
| b) Problem | | 08 Marks |
| | OR | |
| c) Problem | | 16 Marks |

Q. No. 5

- | | | |
|----|----------|------------------|
| a) | Unit- I | Problem 04 Marks |
| b) | Unit –II | Problem 04 Marks |
| c) | Unit-III | Problem 04Marks |
| d) | Unit-IV | Problem 04 Marks |

Semester-VI
6T2-Management Accounting

Unit_I

Management Accounting :-

Meaning, Scope, Importance, and Limitations of Management Accounting. Difference between Cost Accounting and Management Accounting, Role of Management Accounting. Break -Even Point Analysis (**Theory & Numericals**)

Unit – II

Business Budget & Budgetary Control:

Meaning, Characteristics, Objectives ,Advantages, Limitations. Classification &Types of Budgets. Problems on Cash Budget and Flexible Budget Only (**Theory & Numericals**)

Unit – III

Ratio Analysis:

Meaning, Importance and Limitations of Ratio Analysis, Classification of Ratio, Computation of Profitability Ratio, Financial Ratio with special reference to Current Ratio, Acid Test/ Liquid Ratio, Inventory Turnover Ratio Debtors and Creditors Turnover Ratio, Fixed Assets Turnover Ratio, Debt-Equity Ratio, Working Capital Ratio, , Earnings per Share Ratio. (**Theory & Numericals**)

Unit – IV

Fund Flow Analysis:

Meaning, Sources of fund, Uses of fund, Distinguish between fund flow statement and Balance Sheet. Preparation of Statement showing Changes in Working Capital, Profit from operation, Fund flow Statement (**Theory & Numericals**)

Books Recommended –

- S. N Maheshwari : Cost Accounting Theory and problems –Shri Mahavir Book Depot, New Delhi
- V.K. Saxena : Cost Accounting Text Book- Sultan Chand and Sons New Delhi
- M.C. Shukls – T.S. – Grewal, M.P. Gupta – Cost Accounting – S. Chand , New Delhi
- R. S. N. Pallai, V Bhagavathi – Cost Accounting – S. Chand, New Delhi
- S. M. Shukla :- Cost Accounts (Hindi)
- Nigam R. S. – Advanced Cost Accounting , S. Chand & Company
- Jain S. P. – Advanced Cost Accounting – Kalyani Publication
- Gawada, J Made – Advanced Cost Accounting – Himalaya Publication House
- Pillai R. S. N. – Management Accounting – S. Chand & Co. Pvt. Ltd.
- Agrawal N. K. – Managements Accounting – Galgotia Publication
- Singh, Jagwant - Managements Accountings – KitabMahal
- Rathnam P. V. - Managements Accountings – KitabMahal
- Sharma R. K. - Managements Accountings – Kalyani Publication

Question Paper Pattern
Semester –VI

6T2-Management Accounting

Time :- 3 hours

Marks-80

N.B. – 1) All questions are compulsory.
2) All questions carry equal marks.

Q. No. 1 – Unit I

- | | | |
|------------|-----------|----------|
| a) Theory | | 08 Marks |
| b) Problem | | 08 Marks |
| | OR | |
| c) Problem | | 16Marks |

Q. No. 2 – Unit II

- | | | |
|------------|-----------|----------|
| a) Theory | | 08 Marks |
| b) Problem | | 08 Marks |
| | OR | |
| c) Problem | | 16 Marks |

Q. No. 3 – Unit III

- | | | |
|------------|-----------|----------|
| a) Theory | | 08 Marks |
| b) Problem | | 08 Marks |
| | OR | |
| c) Problem | | 16 Marks |

Q. No. 4 – Unit I

- | | | |
|------------|-----------|----------|
| a) Theory | | 08 Marks |
| b) Problem | | 08 Marks |
| | OR | |
| c) Problem | | 16 Marks |

Q. No. 5 -

Unit- I
Unit –II
Unit-III
Unit-IV

- | | |
|----|------------------|
| a) | Problem 04 Marks |
| b) | Problem 04 Marks |
| c) | Problem 04Marks |
| d) | Problem 04 Marks |

Semester VI
6T3-Advanced Statistics

Unit I

Correlation- Types of correlation, Karl Pearson's coefficient of correlation in Bivariate frequency table, probable error, interpretation of 'r', Rank Correlation Method.

Unit II

Regression Analysis- Lines of Regression/Regressions Equation, Coefficient of regression for a Bivariate frequency table.

Unit III

Index Number- Uses of I N, Types of I No. Methods of Index Number. Test of consistency of Index No.- unit test Time Reversed Test, Factor cost of living Index No.

Unit IV

. Time series Analysis-Introduction components of a Time series- a) Trend b) Short Term Variation c) Irregular variation d) Measurement of Trend- (Simple Problems)
Graphic Methods, Methods of Seminar, Methods of Curve by the square
Methods of Moving Average

6T4- Indian Economy – II

Unit I: Indian Agriculture

Nature, Role of Agriculture in Indian Economy. Cropping Pattern in India and its Determining Factors. Land Reforms. Cooperative Farming & Marketing. Green Revolution: Impact and Constraints. Cause & Remedies to Low Agricultural Production and Productivity. Agriculture Marketing-Problems & Remedies. Agricultural Labour - Problems & Remedies. Sources of Agriculture Finance. NABARD (National Bank for Agriculture and Rural Development). Financial Inclusion. Agricultural Price Policy- Objectives and Constituents. Agricultural Subsidies in India. Crop & Live Stock Insurance -Problems and Remedies.

Unit II: Indian Industry

Industrial Policy 1991. Small Scale and Cottage Industries- Role, Performance, Problems and Remedies. Public Sector Industries - Role, Performance, Problems and Remedies. Privatization of Public Sector Industries: Meaning, Methods of Privatization Policy in India. Arguments in favor and against privatization. Policy of Disinvestment. Industrial Sickness in India- Definition, Causes, Effects, Remedial Measures. Indian Trade Union Movement: Role, Functions, Strength and Weaknesses.

Unit III: Indian Service Sector

Growth of Services Sector in India. Nature, Scope, Trends & Importance of Service Sector in Current Scenario. Share of Service Sector in India's Employment Generation. Contribution of Service Sector to India's GDP. Government's reforms in various Services. IT & ITES Sector-Trend, Role & Importance. Challenges and Opportunity in IT & ITES Sector. Banking & Insurance Sector- Importance of Banking and Insurance Industry in India's Service Sector, Challenges and Opportunities.

Unit IV: India's International Trade

Foreign Trade -Concept and Meaning, Advantages, Disadvantages, Composition and Direction of India's Exports & Imports. Special Economic Zones- Concept, History, Benefits, Arguments against SEZS. Foreign Capital and Aid- Need, Role, Problems. India's External Debt. Multinational Corporations(MNCs)- Role, Importance, Advantages and Disadvantages. Impact of MNCs on Indian Economy. Liberalization, Privatization, Globalization(LPG)- Meaning, Role, Impact of LPG on Indian economy. World Trade Organization (WTO)- Objectives, Working and Functions, WTO & India.

Books Recommended:

1. Indian Economy, Datt & Sundharam, S Chand.
2. The Indian Economy: Problems and Prospects, D .R.Gadgil.
3. Globalization And Indian Economy, R.Chaddha, Sumit Enterprises.
4. Indian Economy : Problems of Development and Planning, A.N.Agrawal, New Age International.
5. Indian Economy, Misra & Puri, Himalaya Publishing House Pvt. Ltd.
6. Government of India- Five Year Plans.
7. Government of India- Economy Survey.
8. Reserve Bank of India- Annual Reports on Currency and Finance.

Question Paper Pattern
6T4- Indian Economy – II

- N.B. – 1) All questions are compulsory.
2) All questions carry equal marks.

Time :- 3 hours

Marks-80

Q.1.

- | | | |
|-----|----------|----------|
| (a) | UNIT – I | 08 Marks |
| (b) | UNIT – I | 08 Marks |

OR

- | | | |
|-----|----------|---------|
| (c) | UNIT – I | 16Marks |
|-----|----------|---------|

Q.2.

- | | | |
|-----|-----------|----------|
| (a) | UNIT – II | 08 Marks |
| (b) | UNIT – II | 08 Marks |

OR

- | | | |
|-----|----------|---------|
| (c) | UNIT – I | 16Marks |
|-----|----------|---------|

Q.3.

- | | | |
|-----|------------|----------|
| (a) | UNIT – III | 08 Marks |
| (b) | UNIT – III | 08 Marks |

OR

- | | | |
|-----|----------|---------|
| (c) | UNIT – I | 16Marks |
|-----|----------|---------|

Q.4.

- | | | |
|-----|-----------|----------|
| (a) | UNIT – IV | 08 Marks |
| (b) | UNIT – IV | 08 Marks |

OR

- | | | |
|-----|----------|---------|
| (c) | UNIT – I | 16Marks |
|-----|----------|---------|

Q.5.

- | | | |
|----|------------|----------|
| a) | UNIT – I | 04 Marks |
| b) | UNIT – II | 04 Marks |
| c) | UNIT – III | 04Marks |
| d) | UNIT – IV | 04 Marks |

Elective Group- II
6T5.1- Human Resource Management

UNIT-I

Introduction

Human Resource Management, Definition, Objectives, Functions, Scope, Importance.
Quality of a ideal Human Resource Managers

UNIT-II

Recruitment selection and training

Recruitment: - meaning, source; selection process and importance, placement and induction, career planning v/s manpower planning

Training: - meaning, method, training and development,

UNIT-V

Labour welfare and Collective bargaining

Labour welfare: - Safety and Health Measures Workers Participation in Management - Objectives for Wage Incentive - Fringe Benefits

Collective Bargaining - Features - Pre-requisite of Collective Bargaining - Agreement at different levels, Successful Participation of workers in Management.

UNIT-IV

Human resource planning and accounting

Human Resource Planning - Human Capital Investment - Expenditure vs. Productivity
Meaning and Definition of Human Resource Accounting, Importance; Human Resource Accounting - Measurement of Human Value addition into Money Value

Suggested Books:

1. Human Resource Management - Dr. C.B. Gupta - Sultan and Sons.
2. Personnel & Human Resource Management - P. Subba Rao - Himalaya Publishing House.
3. Human Resource and Personnel Management - K. Aswathappa - Tata Mc Graw Hill Publishing Co. Ltd.

Human Resource Management, Dr. Arvind shende, Dr. Dilip Vairagade, Dr. Devendra. Mohture, Anuradha Prakashan, Nagpur.

4. Personnel Management & Human Resources - C.S. Venkata Rathnam & B.K. Srivastava. TMPL.

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Question Paper Pattern
6T5.1- Human Resource Management

N.B. – 1) All questions are compulsory.
2) All questions carry equal marks.

Time :- 3 hours

Marks-80

Q.1.

- | | | |
|-----|----------|----------|
| (a) | UNIT – I | 08 Marks |
| (b) | UNIT – I | 08 Marks |

OR

- | | | |
|-----|----------|---------|
| (c) | UNIT – I | 16Marks |
|-----|----------|---------|

Q.2.

- | | | |
|-----|-----------|----------|
| (a) | UNIT – II | 08 Marks |
| (b) | UNIT – II | 08 Marks |

OR

- | | | |
|-----|----------|---------|
| (c) | UNIT – I | 16Marks |
|-----|----------|---------|

Q.3.

- | | | |
|-----|------------|----------|
| (a) | UNIT – III | 08 Marks |
| (b) | UNIT – III | 08 Marks |

OR

- | | | |
|-----|----------|---------|
| (c) | UNIT – I | 16Marks |
|-----|----------|---------|

Q.4.

- | | | |
|-----|-----------|----------|
| (a) | UNIT – IV | 08 Marks |
| (b) | UNIT – IV | 08 Marks |

OR

- | | | |
|-----|----------|---------|
| (c) | UNIT – I | 16Marks |
|-----|----------|---------|

Q.5.

- | | | |
|----|------------|----------|
| a) | UNIT – I | 04 Marks |
| b) | UNIT – II | 04 Marks |
| c) | UNIT – III | 04Marks |
| d) | UNIT – IV | 04 Marks |

Semester-VI
6T5.2-Indirect Taxes

UNIT-I: Central Excise Laws

Basis of chargeability of duties of central excise-goods, manufacture, classification and valuation of excisable goods; Registration and routine procedures in central excise, payment of duties of excise and removal of goods, Cenvat on inputs and on capital goods, excise and small scale industries.

UNIT-II: Customs Laws

Nature of customs duty, types of customs duty, classification for customs and rate of duty, valuation for customs duty, procedures for import and export.

UNIT-III: Service Tax

Charging of service tax, Services on which tax is payable, registration, records to be maintained by the assessee, returns and payment of tax, Provisions of law and procedures.

UNIT-IV: State Sales Tax Law

Basic Concepts, value added tax on sale or purchase of goods, levy or incidence of tax, goods liable to tax, rate of tax and exemptions, dealer and registration method of computing tax liability, credit, set-off and refunds, documents, records and maintenance of accounts, returns and assessments (the state sales tax law applicable will be the Bombay Sales Tax Act or the new sales tax enactment in its place).

Central Sales Tax Act, 1956

Definitions, Concepts of inter-state sales, Sale outside the state, sale in the course of export and import, Liability to tax and rate of tax, Registration of dealers.

Reference Books

Dr. H. C. Mehrotra and S. P. Goyal : Direct and Indirect Taxes (Sahitya Bhawan, Agra)

V. S. Datey : Indirect Taxes Law and Practice (Taxman, New Dehli)

V. Balchandran : Indirect Taxes (Sultan Chand & Sons, Dehli)

C. A. Farooq Haque : Indirect Tax (Sheth Publishers Ltd., Mumbai)

Question Paper Pattern
Semester -VI
6T5.2-Indirect Tax

N.B. – 1) All questions are compulsory.
2) All questions carry equal marks.

Time :- 3 hours

Marks-80

Q. No. 1 – Unit I

- | | |
|------------|----------|
| a) Theory | 08 Marks |
| b) Problem | 08 Marks |

OR

- | | |
|------------|----------|
| a) Theory | 08 Marks |
| b) Problem | 08 Marks |

Q. No. 2 – Unit II

- | | |
|------------|----------|
| a) Theory | 08 Marks |
| b) Problem | 08 Marks |

OR

- | | |
|------------|----------|
| a) Theory | 08 Marks |
| b) Problem | 08 Marks |

Q. No. 3 – Unit III

- | | |
|------------|----------|
| a) Theory | 08 Marks |
| b) Problem | 08 Marks |

OR

- | | |
|------------|----------|
| a) Theory | 08 Marks |
| b) Problem | 08 Marks |

Q. No. 4 – Unit I

- | | |
|------------|----------|
| a) Theory | 08 Marks |
| b) Problem | 08 Marks |

OR

- | | |
|------------|----------|
| a) Theory | 08 Marks |
| b) Problem | 08 Marks |

Q. No. 5

- | | | |
|----|----------|------------------|
| a) | Unit- I | Problem 04 Marks |
| b) | Unit –II | Problem 04 Marks |
| c) | Unit-III | Problem 04Marks |
| d) | Unit-IV | Problem 04 Marks |

Foundation Group II
6T6.1- Business Finance – II

Unit – I

Financial Market in India : significance of Financial Markets, Objectives and functions of the financial System, Types of Financial Markets,

Money Market- Meaning , features, functions, Composition

Capital Market- Meaning ,Composition & Structure of Capital Market Market segment. Products and Participant's in Primary market. Regulatory authorities governing financial and capital market.

SEBI - (Security Exchange Board of India)Organisational structure of SEBI, Role and Functions of Stock Exchange and SEBI, Regulation issued by SEBI, Achievements of SEBI.(Theory)

Unit – II Primary Market: Meaning, Functions, Scope & Significance of PrimaryMarket,Developments in the Primary Market, Primary Market Intermediaries.

Secondary Market: Meaning , Difference between Primary Market & Secondary Market, Products dealt in the Secondary Market, Stock Exchange, Secondary Market Intermediaries. Listing Procedure. NSE and BSE. (Theory)

Capital Budgeting - Meaning, Nature and Importance of Capital Budgeting, Investment Appraisal Techniques, Pay Back Period Method, Rate of return method, Net Present Value Method, Discounted Cash Flow Method, (Theory & Numericals)

Unit – III NBFC's- Meaning, Formation of NBFC's , Types and Regulation of NBFC's,

Credit Rating: Meaning /Concept, Scope & Significance of credit rating, Benefits to Investors. Credit Rating Agency in India CRISIL, ICRA, CARE. (Theory)

Dividend Policies- Essentials of Sound Dividend Policy, Determination of Dividend Policy and its types ,Surplus and Reserve Policy, (Theory & Numericals)

Unit -I V - Cash Flow for Investment Analysis- Meaning, Benefits and Uses of Cash Flow Statement. Significance ,Limitations of Cash Flow Statement.

Format of Cash Flow Statement as per AS-3. (Theory & Numericals)

Books Recommended:

Financial Management Problems &Solutions :- Kishore Ravi M (Taxman Allied Service (p) Ltd.)

Fundamentals of Financial Management :- Chandra Prasanna (Tata McGraw Hill Publishing Co. Ltd.)

Management Accounting & Financial Management :-Arora M N (Himalaya Publishing House Pvt. Ltd.)

Business Finance : Dr.Jain V. K. ,And Sharma D.G. (Shethe publishers PVT. LTD.

Question Paper Pattern
Foundation Group II
6T6.1- Business Finance – II

N.B. – 1) All questions are compulsory.
2) All questions carry equal marks.

Time :- 3 hours

Marks-80

Q. No. 1 – Unit I

- | | | |
|-----------|-----------|----------|
| a) Theory | | 08 Marks |
| b) Theory | | 08 Marks |
| | OR | |
| c) Theory | | 08Marks |
| c) Theory | | 08Marks |

Q. No. 2 – Unit II

- | | | |
|------------|-----------|----------|
| a) Theory | | 08 Marks |
| b) Problem | | 08 Marks |
| | OR | |
| c) Problem | | 16 Marks |

Q. No. 3 – Unit III

- | | | |
|------------|-----------|----------|
| a) Theory | | 08 Marks |
| b) Problem | | 08 Marks |
| | OR | |
| c) Problem | | 16 Marks |

Q. No. 4 – Unit I

- | | | |
|------------|-----------|----------|
| a) Theory | | 08 Marks |
| b) Problem | | 08 Marks |
| | OR | |
| c) Problem | | 16 Marks |

- | | | |
|------------|----------|---------------------|
| Q. No. 5 - | Unit- I | a) Theory 04 Marks |
| | Unit –II | b) Problem 04 Marks |
| | Unit-III | c) Problem 04Marks |
| | Unit-IV | d) Problem 04 Marks |

Foundation Group II
6T6.2- Industrial Law

Level of Knowledge: Basic Conceptual Knowledge

Objective: To make students aware about Various Laws relating to Industries [with amendments up to June 2016 in respective Acts]

Unit -I

- (i) Indian Factories Act-1948: Important Definitions, Object & Scope, Provision regarding workers Health, Provision regarding Safety of Workers,
- (ii) Rules regarding Labour Welfare, Provision regarding Adults, women workers and Young Workers.
- (iii) Industrial Dispute Act-1947: Concept, Objectives and Significance, Authorities for settlement of Industrial Dispute-their work procedure & Powers,
- (iv) Concept and Distinction between Strike, Lockouts, Layoff & Retrenchments

Unit-II

- (i) Law relating to Wages: Object, Scope and Application of Minimum Wages Act-1948 and Payment of Wages Act 1936
- (ii) Law Relating to Bonus and Gratuity: Object, Scope and Application of Payment of Bonus Act 1965 and Payment of Gratuity Act 1972
- (iii) Law Relating to Employee State Insurance and Provident Fund: Object, Scope and Application of The Employee's State Insurance Act 1948 and Employee's Provident Fund & Miscellaneous Provision Act 1952
- (iv) Law Relating to Workmen Compensation and Maternity Benefits: Object, Scope and Application of Workmen Compensation Act-1923 and Maternity Benefits Act 1961

Unit-III

- (i) Child Labour (Prohibition and Regulation) Act 1986: Object Scope and Application
- (ii) Trade Union Act 1926: Object Scope and Application. Regsiteration of Trade Union.
- (iii) International Labour Organization (ILO): Background and Importance of ILO and its impact on Indian Labor Laws
- (iv) Contract Labour Act: Object Scope and Application

Unit-IV

- (i) Meaning and Nature of Industrial Estate, Software Technology Park, SEZ, Co-operative Industrial Estate
- (ii) Intellectual Property Rights Law In India: Object and Scope of Patent, Copyrights, Trademark and Industrial Design
- III) Procedure for registration of Trademarks and Copyrights.
- (IV) Environment Protection Act 1986: Objective and Scope, Location of Industries, Processes & Operation, offense and Penalties

Reference Books:

- Business Law Including Company Law, Gulshan, S S and Kapoor, G K: , New Age International (P) Ltd., Publishers
- Business Law, M.C. Kuchhal and Vivek Kuchhal , Vikas Publishing House, New Delhi
- Business and Corporate Laws, V.S. Datey, Taxman, New Delhi
- Mercantile Law, N.D. Kapoor, Sultan Chand & Sons, Educational Publishers, New Delhi.
- Business & Industrial Law , Dr. Arvind shende, Dr. Mohture, Dr. Dixit, Anuradha Prakashan Nagpur.

**Question Paper Pattern
Foundation Group II
6T6.2- Industrial Law**

TIME:- 3 Hours]

[Full Marks:- 80

Q.1.	(a) UNIT – I	08 Marks
	(b) UNIT – I	08 Marks
	OR	
	(c) UNIT – I	16Marks
Q.2.	(a) UNIT – II	08 Marks
	(b) UNIT – II	08 Marks
	OR	
	(c) UNIT – I	16Marks
Q.3.	(a) UNIT – III	08 Marks
	(b) UNIT – III	08 Marks
	OR	
	(c) UNIT – I	16Marks
Q.4.	(a) UNIT – IV	08 Marks
	(b) UNIT – IV	08 Marks
	OR	
	(c) UNIT – I	16Marks
Q.5.	a) UNIT – I	04 Marks
	b) UNIT – II	04 Marks
	c) UNIT – III	04Marks
	d) UNIT – IV	04 Marks

Allocation of marks for all the subjects

1a	Two periodical class tests	08marks
1b	An assignment/Viva/Group Discussion/Seminar based on curriculum to be assessed by the teacher concerned	08marks
1c	Overall conduct as a responsible learner	04marks
1	Internal assessment Total marks	20 marks
2	Unit- I 20 marks Unit-II 20 marks Unit-III 20 marks Unit-IV 20 marks Semester wise End Examination marks	80 marks
	Total marks per subject	100 marks

Vocational Course : Semester VI
6T7- Entrepreneurial Development-I

Full Marks: 80

Time: 3 Hours

Internal Assessment: 20

Unit-I

Government policy and schemes for setting up agricultural & rural industries, financing schemes for khadi and village industries, small scale industries. WTO and small & village industries.

Unit-II

Incentives and Subsidies – Meaning of Incentives and Subsidies, Need and problems of Incentives and Subsidies, Incentives for development of backward areas.

Unit-III

Entrepreneurial systems – Search for a business ideas, sources of ideas, idea processing and selection, role of industrial fairs.

Unit-IV

Concept of cyber space and internet – importance of cyber marketing, internet usage applications, Technology as driver for entrepreneurship.

Books Recommended:

- ✓ Dynamics of entrepreneurial development and management, Vasant Desai
- ✓ Entrepreneurial development, Vasant Desai.
- ✓ Entrepreneurial Development, S. S. Khanka, S. Chand Publishers.
- ✓ M.V. Deshpande : Entrepreneurship of small scale industries.
- ✓ Entrepreneurship Development and Business Communication, Vasant Desai and Urmila Rai, Himalaya Publishing House.
- ✓ Entrepreneurship Development in India, Dr. C. B. Gupta and Dr. N.P. Srinivasan, Sultan Chand & Sons.
- ✓ Entrepreneurial Development, Vasant Desai, Appannaiah, Reddy and Gopal Krishna, Himalaya Publishing House.

Group – I: Computer Applications
6T8.1 : Introduction to Visual Basic (IVB)

Time : 3 Hours
Marks

Theory : 80

Practical : 20 Marks

Unit –I

Introduction to Visual Basic, Event driven programming, Programming constructs - Variables, Types of Variables, Data Types, Scope of Variables, Constants, system defined functions, Operators (Precedence and Associatively), Creating User Interface, VB Controls (Label, Text box, Command button, Frame, Check box, Option button,

Unit –II

List box, Combo box, Timer, Drive list box, Directory list box, File list box, Horizontal and vertical scroll bars, Image, Picture box, Shape, Line, Data, OLE container), Microsoft windows common controls (Tab Strip, Tool bar, Status Bar, Progress Bar, Tree View, List View, Image List, Slider, Date Picker, Month View)

Unit –III

Working with Procedure, Function and Modules (Form, Class, Standard Modules)
Scope of Procedures, Calling Procedures, Calling Functions, Passing Arguments,
Control Structures : If-Then, If-Then-Else, Select Case, Loops Structures : Do-While, While - Wend, For-Next, For-Each, With-End With.

Unit – IV

Arrays : Declaring an Array, Types of Array (Fixed arrays, Single-dimensional arrays, Multidimensional arrays, Dynamic arrays), Control Array.
Menus : Creating Menus, Adding Menu Items, Adding Code for the Menus, Modifying menus at run time, Creating Pop-Up Menus.
Database connectivity through data access object. Types of recordset , setting properties and record editing & updating , searching records.

Practical : Practical will be based on Visual Basic

BOOKS RECOMMENDED :

1. PAUL SHERIFF TEACHES VB-6 BY SHERIFF (PHI)
2. VISUAL BASIC: PETER WRITES
3. LEARN VB 6 BY HALVARSON (MICROSOFT/PHI)
4. VB PROGRAMMING FOR A ABSOLUTE BEGINNER – MICHAEL VINE (PHI)
5. VISUAL BASIC: SUPPER BIBLE TECH MEDIA
6. VISUAL BASIC: STEPHEN SOLOSKY (PHI)
7. COMPLETE REFERENCE VISUAL BASIC – TATA MCGROW HILL

8. FRONT END DEVELOPMENT USING VISUAL BASIC BY DR.
S.B.KISHOR(DASGANU)

9.

Group –: Principles & Practice of Insurance
6T8.2 -Insurance and Acturial Science – Paper II (Semester – VI)

Time : 3 Hours]

Theory : 80 Marks
Internal Assessment: 20

Marks

Level of knowledge - Basic knowledge.

Objective - To create awareness regarding basic knowledge about Insurance and Acturial Science

Unit – I-- Privatisation of Insurance Business in India, Contribution of Private sector, Liberalisation required for privatization, Effect of globalization on Insurance sector.

- Methods of payment of amount insured, premium as consideration for insurance benefits, , nature of installment premiums.

Unit – II

- General Insurance Corporation(GIC) of India : Background ,main provisions of General Insurance Act 1972,Establishment and objectives, Functions of subsidiary companies
- Banc assurance - Meaning, nature and scope
- Insurance Innovation – Innovation ,use of Technology by Insurance Industry\

Unit – III

- Policy Value – Meaning ,Types of Policy value, equation, Alteranation of policy contracts
- Special reserves : Meaning, types of services maintained in Insurance
- Valuation of liability – Meaning and Importance

Unit – IV

- Probability – Meaning and nature, its use in insurance business
- Surrender of policy , surrender value , Lapse of policy ,Reserve for Revival of Lapse Policy

Recommended books:

- Fundamental Of Insurance, R.K. Gupta, Himalaya Publishing House.
- Principles & Practice of Insurance, Dr. P. Periasamy, Himalaya Publishing House
- Insurance Principle and Practice,M.M. Mishra and Dr. S.B. Mishra,S. Chand Publication

Principles of Insurance, Dr. Shakti Pratchbal and Dr. N.P. Dwivedi, Himalaya Publishing House

✓ बीमा के सिद्धांत एवं व्यवहार – भगवती प्रकाश अर्मा, राजीव जैन, पुरुशोत्तम दयाल— हिमालया पब्लिशिंग हाऊस

VI - Semester

6T8.3-Advertising, Sales Promotion and Sales Management – III

Full Marks : 80

Time : 3 Hours

Internal Assessment : 20

Unit-I

- Sales Territories - Concept of Sales territory - Procedures for setting up Sales territories - Deciding assignment of sales personnel to territories.

Unit-II

Sales Budget and Sales Quota - Sales budget - Purpose, form and content of sales budgets, Sales Quota - Concept, Types of quota, Quota setting procedures, Administering the quota system.

Unit-III

- Consumer Promotions and Trade Promotions – Their purpose and types How to plan and evaluate a successful promotion, The relationship between advertising and promotions. Introduction to Global Marketing, Advertising and sales promotion.

Unit-IV

Laws for protection against Malpractices: Introduction, civil and penal codes Applicable to Advertising; laws relating to Intellectual Property Rights. Consume Protection Act 1986. Monopolies and restrictive trade practices Act 1969. Regulation Governing Broadcast Media Advertising.

Recommended books:

- Advertising Management – Concepts and Cases, Manendra Mohan (Tata McGraw Hill)
- Sales Promotion and Advertising Management (6thEd.)Himalaya Publishing House
- Advertising Excellence by Bovee, Thill, Dovel and Wood (McGraw Hill)
- Advertising Management – Shelekar, Victor & Nirmala Prasad (Himalaya Publishing House)
- Foundations of Advertising – Theory & Practice – S.A. Chunawala
- Brand Positioning – Subroto Sengupta, Tata McGraw Hill
- Cases in Marketing Management – M.L. Bhasin, Excell Books
- Sales & Distribution Management (Units 12-16 for Sales Promotion) F.L. Lobo, Global Business Press

SEMESTER VI
QUESTION PAPER PATTERN FOR All Vocational Subjects

Computer Application, Insurance & Entrepreneurial Development & ASM

TIME:- 3 Hours]

[Full Marks:- 80

N.B. – 1) All questions are compulsory.
2) All questions carry equal marks.

Q.1.

- | | | |
|-----|----------|---------|
| (a) | UNIT – I | 8Marks |
| (b) | UNIT – I | 8 Marks |
| OR | | |
| (c) | UNIT – I | 8 Marks |
| (d) | UNIT – I | 8 Marks |

Q.2.(a)

- | | | |
|-----|----------|---------|
| (a) | UNIT – I | 8Marks |
| (b) | UNIT – I | 8 Marks |
| OR | | |
| (c) | UNIT – I | 8 Marks |
| (d) | UNIT – I | 8 Marks |

Q.3.

- | | | |
|-----|----------|---------|
| (a) | UNIT – I | 8Marks |
| (b) | UNIT – I | 8 Marks |
| OR | | |
| (c) | UNIT – I | 8 Marks |
| (d) | UNIT – I | 8 Marks |

Q.4(a) UNIT – I

8Marks

- | | | |
|-----|----------|---------|
| (b) | UNIT – I | 8 Marks |
| OR | | |
| (c) | UNIT – I | 8 Marks |
| (d) | UNIT – I | 8 Marks |

Q.5. Answer in Brief

- | | | |
|-----|------------|---------|
| (a) | UNIT – I | 4 Marks |
| (b) | UNIT – II | 4 Marks |
| (c) | UNIT – III | 4 Marks |
| (d) | UNIT – IV | 4 Marks |



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