



RASHTRASANT TUKADOJI MAHARAJ NAGPUR UNIVERSITY,
NAGPUR

NOTIFICATION

No. Acad/164.

Date : 12th June, 2014

To,

The Principal
of all the affiliated Commerce Colleges
of Rashtrasant Tukadoji Maharaj
Nagpur University, Nagpur

Subject:- Direction No. 8 of 2014.

Sir/Madam,

I am forwarding herewith a copy of the Direction No. 8 of 2014 issued by the Hon'ble Vice-Chancellor under Section 14(8) of Maharashtra Universities Act, 1994 **"Direction Governing The Examinations Leading To The Degree Of Bachelor Of Commerce (B.Com.) In The Faculty Of Commerce"** along with the scheme to be implemented from Academic Session 2014-2015.

You are requested to kindly bring it to the notice of all teachers and students of your college.

Thanking you,

Yours faithfully,

Encl: As above.

Sd/-
(Dr. A.V. Gomashe)
Registrar,
Rashtrasant Tukadoji Maharaj
Nagpur University, Nagpur.

No. Acad/164

Nagpur dated the 12th June, 2014

Copy for information and necessary action along with the Direction and Scheme as mentioned above to :-

- 1) The Dean, Faculty of Commerce, Rashtrasant Tukadoji Maharaj Nagpur University, Nagpur
- 2) The Chairman, All Board of Studies in Commerce Faculty, R.T.M. Nagpur University.
- 3) The Controller of Examinations, Rashtrasant Tukadoji Maharaj Nagpur University, Nagpur
- 4) The Director, B.C.U.D., Rashtrasant Tukadoji Maharaj Nagpur University, Nagpur
- 5) The Deputy Registrar (Exam.) Rashtrasant Tukadoji Maharaj Nagpur University, Nagpur.
- 6) The Deputy Registrar (Coll. Sec.) Rashtrasant Tukadoji Maharaj Nagpur University, Nagpur
- 7) The Asstt. Registrar (Prof. Exam.), Rashtrasant Tukadoji Maharaj Nagpur University, Nagpur
- 8) The Asstt. Registrar (Conf.), Rashtrasant Tukadoji Maharaj Nagpur University, Nagpur.
- 9) The Asstt. Registrar (Exams & Enquiry.), R.T.M. Nagpur University, Nagpur

- 10) The Asstt. Registrar University's Sub-Centre at Gadchiroli, R.T.M. Nagpur University, Nagpur.
- 11) The Officer-in-Charge, Publication Section, R.T.M. Nagpur University, Nagpur.
- 12) The Asstt. Registrar, Ordinance Section, R.T.M. Nagpur University, Nagpur
- 13) The P. A. to the Hon'ble Vice-Chancellor, R.T.M. Nagpur University, Nagpur
- 14) The P. A. to the Hon'ble Pro-Vice-Chancellor, R.T.M. Nagpur University, Nagpur
- 15) The P. A. to the Registrar, R.T.M. Nagpur University, Nagpur
- 16) Mrs. Veena Prakash, Information Scientist, R.T.M. Nagpur University, Nagpur

Sd/-
(Puran Meshram)
Deputy Registrar(Acad.)
Rashtrasant Tukadoji Maharaj
Nagpur University, Nagpur.



**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 (B.Com) Examination

**FACULTY OF
COMMERCE**
Bachelor of Commerce (B.Com) Examination
2014-15 and Onwards
(Three Years Degree Course)



RASHTRASANT TUKDOJI MAHARAJ NAGPUR UNIVERSITY, NAGPUR

Direction No. 8 of 2014

**DIRECTIONS GOVERNING THE EXAMINATION LEADING TO THE DEGREE
OF Bachelor of Commerce (B.Com) Examination**

WHEREAS the Maharashtra Universities Act No. XXXV of 1994 has come into force with effect from 22nd July, 1994.

AND

WHEREAS the amendment to the said Act came to be effected from 12th May, 2000.

AND

WHEREAS the Faculty of Commerce at its meeting held on 01-05-2013 have decided to restructure the syllabus for the award of the degree of **Bachelor of Commerce (B.Com)** Examination 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 as provided under Section 38(a) of the Act.

AND

WHEREAS all the Board of Studies in Faculty of Commerce in its meeting held on 20-07-2013 restructured the existing syllabi and recommended the new scheme of examination.

AND

WHEREAS the recommendations made by the all four Board of studies under Faculty of Commerce were approved by the Academic Council, in its meeting held on _____.

AND

WHEREAS it is expedient to provide and Amend Ordinance for the purpose of prescribing examinations leading to the degree of **Bachelor of Commerce (B.Com)** in the Faculty of Commerce.

Now, therefore, I, Anoop Kumar, Vice-Chancellor, Rastrasant Tukdoji 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.

Scheme of Examination

1. This Ordinance may be called '**Examination leading to the degree of Bachelor of Commerce (B.Com) in the Faculty of Commerce (Amendment) Ordinance, ----**

 2. This Ordinance shall come into force with effect from the date of its approval by the Management Council.
 3. There shall be three examinations leading to the degree of **Bachelor of Commerce (B.Com)** namely :
 - (1) The **Bachelor of Commerce (B.Com) Part - I** Examination,
 - (2) The **Bachelor of Commerce (B.Com) Part - II** Examination and
 - (3) The **Bachelor of Commerce (B.Com) Final** Examination.
 4. The duration of the Degree Course under this shall be of three academic years with the **B.Com Part - I** Examination at the end of the first academic year, the **B.Com Part - II** Examination at the end of the second year and the **B.Com Final** Examination at the end of the third year.
 5. The Examinations Specified in paragraph 3 above shall be held twice a year at such places and on such dates as may be fixed by the University.
 6. The details of the procedure for admission as well as eligibility for examination of
 - (A) For the **B.Com Part - I** Examination shall have Passed the 12th 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

- (B) For the **B.Com Part – II** Examination the student shall have appeared in **B.Com Part – I** Examination of this University & should be eligible as per ATKT rules.
- (C) For the **B.Com Final** Examination the student shall have Passed **B.Com Part – I** & shall have appeared in **B.Com Part – II** Examination of this University & should be eligible as per ATKT rules.

7. A collegiate candidate shall have pursued a regular course of study for not less than one academic year before being examined for B.Com Part – I or the B.Com Part – II or the B.Com Final Examination in any recognized institution and or college affiliated to Rashtrasant Tukdoji Maharaj Nagpur University where the course is conducted.

8. Without prejudice to the other provisions of Ordinance No. 6 relating to the Examinations in General, the provisions of Paragraphs 5, 7, 8, 10, 26 and 31 of the said Ordinance shall apply to every collegiate candidate.

9. The fees for the examination shall be as prescribed by the University from time to time and whenever any change is made in the fees prescribed for any particular examination that shall be notified through a notification for information of the examinees concerned.

Examination Scheme

10. (A) An examinee for the **Bachelor of Commerce (B.Com) Part – I** examination shall be examined in the following subjects:

Sr No	SUBJECT	MAX MARKS (THEORY)
1	Compulsory English	100
2	II nd Language (Other Indian language as per syllabus) (Hindi, Marathi, etc.)	100
3	Financial Accounting – I	100
4	Fundamentals of Statistics & Computer	100
5	Principles of Business Management	100
6	Business Economics	100
7	Company Law & Secretarial Practice (CLSP)	100

(B) An examinee for the **Bachelor of Commerce (B.Com) Part – II** examination shall be examined in the following subjects:

Sr No	SUBJECT	MAX MARKS (THEORY)	INTERNAL/ PRACTICAL MARKS
1	Compulsory English	100	Nil
2	II nd Language (Other Indian language as per syllabus) (Hindi, Marathi, etc.)	100	Nil
3	Financial Accounting – II	100	Nil
4	Cost & Management Accounting	100	Nil
5	Business Communication	80	20
6	Monetary Economics	100	Nil
7	Business and Industrial Law	100	Nil

(C) An examinee for the **Bachelor of Commerce (B.Com) final** examination shall be examined in the following subjects:

Sr No	SUBJECT	MAX MARKS (THEORY)	INTERNAL/ PRACTCAL MARKS
1	Financial Accounting– III	100	Nil
2	Income Tax & Auditing	100	Nil
3	Functional Management	100	Nil
4	Indian Economics	100	Nil
5	Business Finance	100	Nil
6	Computerized Accounting	80	20

(D) 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. Tax Procedures & Practice

1. Tax Procedures & Practice-Paper- I and
2. Entrepreneurship Development- Paper-I
(2 papers in each year i.e. 6 papers in 3 years)

Group II. Office Management and Secretarial Practice

- I. Office Management and Secretarial Practice-Paper- I and
- II. Entrepreneurship Development- Paper-I
(2 papers in each year i.e. 6 papers in 3 years)

Group III. Advertising, Sales Promotion and Sales Management.

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

Group IV. Computer Applications

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

Group V. Principles and Practice of Insurance

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

***1. NOTE:**

B.Com Part- I Students opting for UGC Vocational subject (any **one group** of the **five** mentioned above) may select the same in lieu of

- a. II nd Language subject i.e. Hindi, Marathi, Supp. English, etc.
- b. **Company Law & Secretarial Practice (CLSP)**

And for **B.Com Part II**, the vocational subjects will be in lieu of -

- a. II nd Language subject i.e. Hindi, Marathi, Supplementary English, etc.
- b. **Business Communication**

And for **B.Com Part III**, the vocational subjects will be in lieu of -

- a. **Functional Management**
- b. **Indian Economy**

***2. NOTE: II nd** language subject of **B.Com Part- I** shall be **Any one** of Hindi, Marathi, Supplementary English, Urdu, Gujrathi, Telgu, Bengali, Persian, Arebic, Pali & Prakrit, Latin etc. The syllabus of these **subjects, question paper pattern & question paper** shall be same as that of **B.A. Part- I**.

***3. NOTE: II nd** language subject of **B.Com Part- II** shall be **Any one** of Hindi, Marathi, Supplementary English, Urdu, Gujrathi, Telgu, Bengali, Persian, Arebic, Pali & Prakrit, Latin etc. The syllabus of these **subjects, question paper pattern & question paper** shall be same as that of **B.A. Part- II**.

11. (A) The scope of the subjects and pattern of examination shall be as indicated in Syllabus.

(B) The Medium of instructions and examinations shall be in **ENGLISH, MARATHI & HINDI only**. The practicals / numericals wherever applicable will be set & attempted in English only.

(C) The Maximum marks which each subject carries in Bachelor of Commerce (B.Com) Part – I, Part- II and Final Examination shall be as indicated in Examination Scheme (item no 10) “A”, “B”, and “C” respectively.

(D) All subjects of B.Com Part – I, II & Final shall have a period of **48 minutes** duration each & **workload** as indicated below:

WORKLOAD CHART (71 Periods per Week)

(Commerce Subjects)

B. Com. – I			B. Com. – II			B. Com. – III		
1	Financial Accounts-I	5 periods	1	Financial Accounting – II	5 periods	1	Financial Accounting– III	5 periods
2	Fundamentals of Statistics & Computer	5 periods	2	Cost & Management Accounting	5 periods	2	Income Tax & Auditing	5 periods
3	Principles of Business Management	4 periods	3	Business Communication	5 periods	3	Functional Management	4 periods
4	Business Economics	4 periods	4	Monetary Economics	4 periods	4	Indian Economics	4 periods
5	Company Law & Secretarial Practice (CLSP)	4 periods	5	Business and Industrial Law	4 periods	5	Business Finance	4 periods
						6	Computerized Accounting	4 periods
TOTAL PERIODS		22	TOTAL PERIODS		23	TOTAL PERIODS		26
TOTAL WORK LOAD - 71 PERIODS								

WORKLOAD CHART (LANGUAGES)

B. Com. – I			B. Com. – II		
1	Compulsory English	5 Period of Theory for B.Com. Part-I. In addition one period of tutorial for a batch of 20 students. A batch shall not exceed 20 students and 10% of 20.	1	Compulsory English	5 Period of Theory for B.Com. Part-II. In addition one period of tutorial for a batch of 20 students. A batch shall not exceed 20 students and 10% of 20.
2	II nd Language (Indian language as per syllabus) (Supplementary English, Hindi, Marathi, etc.)	4 periods	2	II nd Language (Indian language as per syllabus) (Supplementary English, Hindi, Marathi, etc.)	4 periods
TOTAL PERIODS		10	TOTAL PERIODS		10

For Vocational Subjects the workload will be 3 periods for each theory paper & for practical 6 periods per week for BCom-I, BCom-II & BCom final examinations.

NOTE:

1. Number of periods / Lectures indicated are per week.
2. Each period / Lecture duration shall be 48 minutes.

12. The scope of the subject, percentage of passing in Theory and Internal Practical will be governed as per following rules:

- (i) In order to pass at the Bachelor of Commerce (B.Com) Part – I, II and Final Examinations an examinee shall obtain not less than **35%** marks in each paper, that is to say separately in the written Examination and in internal practicals wherever applicable.
- (ii) An examinee who is unsuccessful at the examination shall be eligible for admission to the subsequent examinations on payment of a fresh fee prescribed for the examination together with the conditions of the ordinance in force from time to time.
- (iii) An examinee who has failed at the Internal practical examination only shall required to register himself afresh for doing the Internal practical work again in the Department / College in the subject/subjects in which he has failed on payment of fresh annual Internal practical fee of Rs. 100/- per paper. Such registration shall be done on or before the beginning of the respective Academic Session. The Director / Principal shall on being satisfied about the completion of the Internal practical work of

such a candidate send the fresh Internal practical marks to the University and these fresh Internal practical marks shall be taken into consideration for computing his / her result at the examination.

13. (a) There shall be no classification of examinees successful at the Bachelor of Commerce (B.Com) Part - I & II Examinations. Division at the Bachelor of Commerce (B.Com) Final Examination shall be declared on the basis of the aggregate marks at the Bachelor of Commerce (B.Com) Part - I Examination , the Bachelor of Commerce (B.Com) Part -II Examination and the Bachelor of Commerce (B.Com) Final Examination taken together.

(b) Successful examinees at the Bachelor of Commerce (B.Com) Part -I, Bachelor of Commerce (B.Com) Part -II and the Bachelor of Commerce (B.Com) Final Examinations taken together and obtaining 75% or more in the aggregate shall be placed in the distinction, 60 % or more in the aggregate shall be placed in the first division, those obtaining less than 60 % but not less than 45 % in the Second Division & those obtaining less than 45% in third division.

c) Successful examinees in the Bachelor of Commerce (B.Com) Part -I, Bachelor of Commerce (B.Com) Part -II and Bachelor of Commerce (B.Com) Final Examination shall be awarded Distinction in each subject in which examinees obtain 75 % or more marks in that subject at the respective Examination.

14. Unsuccessful examinees at the above examinations can be readmitted to the same examination on payment of a fresh fee and such other fees as may be prescribed.

15. Provisions of Ordinance No. 3 of 2007 relating to the award of Grace Marks for passing an examination, securing higher division / class and for securing distinction in subject(s) shall be applicable.

16. Notwithstanding anything to the contrary in this Direction, no person shall be admitted to an examination under this Ordinance, if he/ she has already passed the same examination or an equivalent examination of any other University.

17. Examinees passing the Bachelor of Commerce (B.Com) Examination shall on payment of the prescribed fees receive a Degree in the prescribed form signed by the Vice-Chancellor.

18. The aforesaid Amendment shall come into force from the date of its issuance and shall remain in force till the relevant Ordinance come into being in accordance with the provisions of the Maharashtra University Act, 1994.

19. The A.T.K.T. rules shall be as under:

Theory and Internal practicals shall be considered as separate passing heads. The internal practical passing heads shall not be considered for promoting to higher class as per ATKT rules.

The marks for internal practical examinations should be communicated to university within time limit as per University norms.

The record of conduct of such examination, evaluation and marks should be maintained for a period of at least **two** years by the respective college / Department for the verification by the competent authority.

Admission to academic year	Candidate should have passed in following examinations of RTM Nagpur University	Candidate should have passed in Minimum THREE of Theory subjects of the following examination
I Year	H.S.S.C/equivalent	-----
II Year	-	Ist year
Final Year*	Ist year	IInd year

Note: (*) A candidate admitted to Final Year can appear for Final year examination however the result of the Final year examination will be withheld unless the candidate clears all the lower examinations of the B.Com program

20. This direction shall come into force phase wise from the academic session 2014-15.

Nagpur:
Dated : 4.6.2014

Sd/-
(Anoop Kumar)
Vice-Chancellor

BOARD OF STUDIES

B. Com. Part-I

Sr No	SUBJECT	B O S
1	Compulsory English	Language
2	II nd Language (Other Indian language as per syllabus) (Hindi, Marathi, etc	Language
3	Financial Accounting – I	Accounts & Statistics
4	Fundamentals of Statistics & Computer	Accounts & Statistics
5	Principles of Business Management.	Business Management
6	Business Economics	Business Economics
7	Company Law & Secretarial Practice (CLSP)	Commerce

B. Com. Part-II

Sr No	SUBJECT	B O S
1	Compulsory English	Language
2	II nd Language (Other Indian language as per syllabus) (Hindi, Marathi, etc.)	Language
3	Financial Accounting – II	Accounts & Statistics
4	Cost & Management Accounting	Accounts & Statistics
5	Business Communication	Business Management
6	Monetary Economics	Business Economics
7	Business and Industrial Law	Commerce

B. Com. Part-III

Sr No	SUBJECT	B O S
1	Financial Accounting– III	Accounts & Statistics
2	Income Tax & Auditing	Commerce
3	Functional Management	Business Management
4	Indian Economics	Business Economics
5	Business Finance	Accounts & Statistics
6	Computerized Accounting	Accounts & Statistics

Vocational Papers

BOARD OF STUDIES IN COMMERCE

B.Com. Part-I

1. Group-I
 - i. Tax Procedure and Practice – I
2. Group V.
 - i. Principles and Practice of Insurance - I

B.Com. Part-II

1. Group-I
 - i. Tax Procedure and Practice – II
2. Group V
 - i. Principles and Practice of Insurance - II

B.Com. Part-III

1. Group-I
 - i. Tax Procedure and Practice – III
2. Group V
 - i. Principles and Practice of Insurance - III

Vocational Papers

BOARD OF STUDIES IN BUSINESS MANAGEMENT & ADMINISTRATION

B.Com. Part-I

1. Group-II

- i. Office Management and Secretary Practice – I
- ii. Entrepreneurship Development – I

2. Group-III

- i. Advertising Sale Promotion and Sales Management – I

B.Com. Part-II

1. Group-II

- i. Office Management and Secretary Practice – II
- ii. Entrepreneurship Development – II

2. Group-III

- i. Advertising Sale Promotion and Sales Management – II

B.Com. Part-III

1. Group-II

- i. Office Management and Secretary Practice – III
- ii. Entrepreneurship Development – III

2. Group-III

- i. Advertising Sale Promotion and Sales Management – III

Vocational Papers

BOARD OF STUDIES IN COMPUTER APPLICATION (AD-VOC)

B.Com. Part-I

Group-IV

1. Elements of Information Technology & MIS (EIT & MIS)

B.Com. Part-II

Group-IV

1. Visual Basic & DBMS (VB & DBMS)

B.Com. Part-III

Group-IV

1. E-Commerce & Web Development (EWD)

R T M Nagpur University

*Proposed New syllabus
for*

B.Com

From the Academic session
2014-15

Detailed Syllabus for B. Com. Part-I

Paper - I
COMPULSORY ENGLISH

**Textbook titled “SWAN and PEARLS” shall be prescribed
COMPULSORY English textbook.**

Question Paper Pattern
B.Com Part - I
Subject – COMPULSORY English

Marks-100

Time – Three hrs

Question-1)	A- One LAQ about 200 wards on Unit-I	8
	B- Two SAQ about 100 wards on Unit-I	(4 x 2) 8
Question-2)	A- One LAQ about 200 wards on Unit-II	8
	B- Two SAQ about 100 wards on Unit-II	(4 x 2) 8
Question-3)	A- One LAQ about 200 wards on Unit-III	8
	B- Two SAQ about 100 wards on Unit-III	(4 x 2) 8
Question-4)	A. Do as directed	
	a. Give synonym of given words (2 items)	2
	b. Give synonym of given words (2 items)	2
	c. Give one words substitution (2 items)	2
	d. Degree of Comparison (2 items)	2
	e. Common errors in English sentences (2 items)	2
	B. Letter Writing : One letter to be attempted, based On prescribed topics.	10
	C. Comprehension of an Unseen Passage	10
Question-5)	A. Write an Essay in about 300 word on any one Topics out of the four given topics.	10
	B. Six Very Short answer question carrying two Marks each (from Unit I, II, III)	(6 x 2) 12

Paper - II

Subject – Supplementary English

**Textbook titled “ZENITH” shall be prescribed
Supplementary English textbook.**

Question Paper Pattern B.Com Part - I Subject – Supplementary English

Marks-100

Time – Three hrs

- Question-1)** A- One LAQ about 200 wards on Unit-I 8
B- Two SAQ about 100 wards on Unit-I (4 x 2) 8
- Question-2)** A- One LAQ about 200 wards on Unit-II 8
B- Two SAQ about 100 wards on Unit-II (4 x 2) 8
- Question-3)** A- One LAQ about 200 wards on Unit-III 8
B-Two SAQ about 100 wards on Unit-III (4 x 2) 8
- Question-4)** A. Developing a paragraph with the help of important point 10
B. One Question out of Two on “Brief Conversational modules” 10
C. Precis Writing 10
- Question-5)** A. Write an Essay about 300 words on any one of four given topics. 10
B. Six VSAQ carrying two marks each on Unit I, II, III, (6 x 2) 12

Paper - II
II nd LANGUAGE (MARATHI)

Textbook titled “Bhashadarshan - I” shall be prescribed Marathi textbook.

Question Paper Pattern

II nd LANGUAGE (MARATHI)

बी. कॉम. प्रथम वर्ष
’ मराठी ’

वेळ—३ तास

गुण (१००)

प्रश्न क्रमांक : १) गद्य — दिर्घोत्तरी (दोन पैकी एक) (२०)

प्रश्न क्रमांक : २) पद्य — दिर्घोत्तरी (दोन पैकी एक) (२०)

प्रश्न क्रमांक : ३) गद्य विभाग — (आठपैकी कोणतेही चार प्रश्न सोडवा) (२०)

प्रश्न क्रमांक : ४) पद्य विभाग — (आठपैकी कोणतेही चार प्रश्न सोडवा) (२०)

प्रश्न क्रमांक : ५) (सर्व प्रश्न सोडविणे अनिवार्य आहे.) (२०)

अ) पत्र लेखन. — ५ गुण

ब) इतिवृत्त तयार करणे. — ५ गुण

क) मुलाखतीचे तंत्र — ५ गुण

ड) म्हणी पूर्ण करा. — ५ गुण (आठपैकी पांच)

Paper - II
II nd LANGUAGE (HINDI)

Textbook titled “Sahityavithika -I” shall be prescribed Hindi textbook.

Question Paper Pattern - II nd LANGUAGE (HINDI)

बी. कॉम. प्रथम वर्ष
‘ हिंदी ’

वेळ-३ तास

गुण (१००)

प्रश्न-पत्र का प्रारूप एवं अंक विभाजन

- प्रश्न १ - पाठ्यपुस्तक के निर्धारित पाठों में से विकल्प के साथ दीर्घोत्तरी प्रश्न !
(दो प्रश्नों में से एक प्रश्न का उत्तर अपेक्षित है) — २० अंक
- प्रश्न २ - पाठ्यपुस्तक की निर्धारित कविताओं में से विकल्प के साथ दीर्घोत्तरी प्रश्न !
(दो प्रश्नों में से एक प्रश्न का उत्तर अपेक्षित है) — २० अंक
- प्रश्न ३ - पाठ्यपुस्तक के निर्धारित पाठों में से आठ प्रश्न जाएँगे, जिनमें से किन्ही चार प्रश्नों के उत्तर अपेक्षित है
(प्रत्येक प्रश्न पर पाँच अंक होंगे) ४ X ५= २० अंक
- प्रश्न ४ - पाठ्यपुस्तक के निर्धारित कविताओं में से आठ प्रश्न होंगे जिनमें से किन्ही चार दो प्रश्नों के उत्तर अपेक्षित है)
(प्रत्येक प्रश्न पर पाँच अंक होंगे) ४ X ५= २० अंक
- प्रश्न ५ - पाठ्यक्रम के अंतर्गत निर्धारित गद्य एवं पद्य को छोड़कर अन्य पाठ्य सामग्री से कुल पाँच अति लघुत्तरी अनिवार्य प्रश्न पूछे जाएँगे
(प्रत्येक प्रश्न पर चार अंक होंगे) ४ X ५= २० अंक

कुल अंक विभाजन

गद्य विभाग	—	४० अंक
पद्य विभाग	—	४० अंक
अन्य पाठ्य सामग्री	—	२० अंक
कुल अंक	—	१०० अंक

PAPER III

FINANCIAL ACCOUNTING - I

Unit – I

- An overview of basic of Book Keeping and Accountancy.
- Rules of Double Entry Account System.
- Preparation of Journal, Ledger, Cash Book, Trial Balance & Annual Accounts of Sole Traders.
- Accounting Concepts & Conventions.
- Accounting Standards :- Introduction, Need & Objectives, AS 1 to AS 10, Accounting Policies and their Discloser.

Unit – II

Hire Purchase Accounts (Excluding Installment System and Repossession of Assets)

Unit – III

Branch Accounts (Excluding Foreign Branch)

Unit – IV

Accounts of Co - Operative Societies. (Preparation of Cash Book and Trading and Profit and Loss A/c and Balance Sheet as per Maharashtra State Co - Operative Societies Act, 1960)

Unit – V

- Consignment Account
- Joint Venture Accounts (Centralized & Decentralized Method)

Note :- Accounting year should be 31st March.

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

FINANCIAL ACCOUNTING - I
Question Paper Pattern

Paper – III

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

Time :- 3 hours

Marks-100

Question No. 1 – Unit I	A) Theory	10 Marks
	B) Problem	10 Marks
	OR	
	C) Problem	20 Marks
Question No. 2 – Unit II	A) Theory	10 Marks
	B) Problem	10 Marks
	OR	
	C) Problem	20 Marks
Question No. 3 – Unit III	A) Theory	10 Marks
	B) Problem	10 Marks
	OR	
	C) Problem	20 Marks
Question No. 4 – Unit IV	A) Theory	10 Marks
	B) Problem	10 Marks
	OR	
	C) Problem	20 Marks
Question No. 5 – Unit V	A) Problem on Consignment Accounts	10 Marks
	B) Problem on Joint Venture Accounts	10 Marks
	OR	
	C) Problem on Consignment Accounts/ Joint Venture Accounts	20 Marks

Paper- IV

FUNDAMENTALS OF STATISTICS & COMPUTER

Unit – I

Computer Block diagram, functioning, generations, classification of computers, characteristics, limitations of computer. Computer memory: types of primary memory. Storage devices: Hard disk, optical disk (CD/ DVD), Flash memory cards, pen drive. Input devices: keyboard, mouse, joystick, light pen, scanners, OCR, MICR, Touch Screen, Bar code reader. Output devices: monitor, printers, classification of printers, plotters. Computer Software Types of software, Operating Systems- concept, need, and functions. Internet: Brief history, www, browsers, Internet services and applications.

Unit – II

Meaning, Scope, Importance, Functions and Limitations of statistics. Collection of data, Tabulation and Classification, Primary Data and Secondary Data Measures of Central Tendency - Mean, Median, Mode, Geometric Mean and Harmonic Mean.

Unit – III

Measures of Dispersion Standard Deviation, Mean Deviation, Quartile Deviation, Decile, Percentile, Range and its coefficient, co-efficient of variation and skewness.

Unit – IV

Correlation (Co-efficient, Probable Error, Test of Significance) (Simple series -Two way series), Rank Correlation. Regression Analysis-Regression co-efficient & Equations (Simple Series only)

Unit – V

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

Reference Books:

- ✓ Fundamentals of statistics : D. V. Elhance & Veena Elhance
- ✓ Statistics : V. K. Kapoor – S. Chand & Sons
- ✓ Statistics : B. New Gupta – Sahitya Bhavan Agra
- ✓ Statistics Methods : S.P. Gupta – S. Chand & Sons
- ✓ Fundamental of Statistics : S. C. Gupta – Himalaya Publishing House
- ✓ Business Mathematics & Statistics : NEWK Nag & S.C. Chanda – Kalyani Publishers
- ✓ Problem in statistics : Y. R. Mahajan - Pimplapure Publisher Nagpur
- ✓ I.T. TODAY (ENCYCLOPEDIA) BY S. JAISWAL
- ✓ Information Technology - Dr. Sushila Madan (Taxmann's)
- ✓ COMPUTER FUNDAMENTALS BY P. K. SINHA (BPB Pub)
- ✓ INFORMATION TECHNOLOGY BY S.B. KISHOR (DASGANU)
- ✓ Fundamentals of Computers – ITL Education Solutions Ltd. (Pearson)

FUNDAMENTALS OF STATISTICS & COMPUTER
Question Paper Pattern
Paper - IV

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

Time :- 3 hours

Marks-100

Question No. 1 – Unit I	A) Theory	10 Marks
	B) Theory	10 Marks
	OR	
	C) Theory	10 Marks
	D) Theory	
Question No. 2 – Unit II	A) Problem	10 Marks
	B) Problem / Theory	10 Marks
	OR	
	C) Problem	20 Marks
Question No. 3 – Unit III	A) Problem	10 Marks
	B) Problem	10 Marks
	OR	
	C) Problem	20 Marks
Question No. 4 – Unit IV	A) Problem	10 Marks
	B) Problem	10 Marks
	OR	
	C) Problem	20 Marks
Question No. 5 – Unit V	A) Theory / Problem	10 Marks
	B) Theory / Problem	10 Marks
	OR	
	C) Theory / Problem	10 Marks
	D) Problem	10 Marks

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Paper - V

PRINCIPLES OF BUSINESS MANAGEMENT

Unit-I

- **Nature And Scope of Business:** Meaning And Definition of Business, Characteristics, Objectives of Business, Classification of Business Activities, Industry, Commerce & Trade, Social Responsibility of Business Towards Different Groups.
- **Forms of Business Units:** Sole Trader, Partnership, Joint Stock Company and Co-Operative Society – Meaning, Characteristics, Advantages & Disadvantages.

Unit-II

- **Management And Administration:** Meaning and Definition of Management, Characteristics, Scope, Importance, Management And Administration, Management – A Science or Art.
- **Planning:** Meaning, Nature and Characteristics, Objects, Process, Importance, Types, Components.

Unit-III

- **Decision Making:** Concept, Characteristics – Importance, Process, Types of Decisions.
- **Organizing:** Concept, Principles, Types – Line, Functional, Line and Staff, modern types of organizations-Project, Matrix, Formal and Informal Organization, Advantages and Disadvantages.

Unit-IV

- **Delegation of Authority:** Meaning and Definition, Elements of Delegation of Authority, Advantages, Obstacles in the Process of Delegation.
- **Direction: Meaning,** Nature, Importance and Techniques.
- **Co-Ordination:** Meaning, Principles, Internal and External Co-Ordination, Methods of Achieving Effective Co-Ordination.

Unit-V

- **Leadership and Morale: Leadership** – Concept, Characteristics, Types and Qualities, Morale – Meaning, High And Low Morale, Measurement of Morale, Morale of Executive and Supervisors.
- **Control:** Meaning, Characteristics, Need, Procedure, Types, Essential of Good Control System, Control Devices.

Reference Books

- ✓ P.C. Jain : Government & Business Policy (Galgotia Publishing Company, New Delhi)
- ✓ Raj Agrawal & ParagDiwan : Business Environment (Excel Books)
- ✓ C. P. Bose : Business Organisation& Management
- ✓ P. C. Tripathi, P. N. Reddy: Principles of Management (Tata Mcgraw Hill, New Delhi)
- ✓ J. S. Chandan : Management Theory & Practice (Vikas Publishing House, New Delhi)
- ✓ Fred Luthans : Organizational Behaviour, Mcgraw Hill, New Yord
- ✓ Bodankar Dr. SudhirKanetkar Dr. Medha : Principles of Business Management (Shri. SainathPrakashan, Nagpur)
- ✓ R. N. Gupta : Principals of Management, (S. Chand & Co. Ltd., New Delhi)
- ✓ Dr. Kiran Nerkar & Dr. Vilas Chopde : Principals and Practices of of Management, (Dreamtech Press, New Delhi)

Paper - V
PRINCIPLES OF BUSINESS MANAGEMENT
Pattern of Question Paper

Time : - 3 hrs

Max. marks :- 100

Question No. 1 – Unit I	A) Theory	10 Marks
	B) Theory	10 Marks
	OR	
	C) Theory	10 Marks
	D) Theory	10 Marks
Question No. 2 – Unit II	A) Theory	10 Marks
	B) Theory	10 Marks
	OR	
	C) Theory	10 Marks
	D) Theory	10 Marks
Question No. 3 – Unit III	A) Theory	10 Marks
	B) Theory	10 Marks
	OR	
	C) Theory	10 Marks
	D) Theory	10 Marks
Question No. 4 – Unit IV	A) Theory	10 Marks
	B) Theory	10 Marks
	OR	
	C) Theory	10 Marks
	D) Theory	10 Marks
Question No. 5 – Unit V	A) Theory	10 Marks
	B) Theory	10 Marks
	OR	
	C) Theory	10 Marks
	D) Theory	10 Marks

Paper - VI

BUSINESS ECONOMICS

Duration : 3 Hrs

Max. Marks : 100.

Level of Knowledge: Basic Knowledge.

OBJECTIVES

1. To expose students of Commerce to basic Micro Economics Concepts and inculcate in analytical approach to the subject matter.
2. To stimulate the students interest by showing the relievable and use of various economic theories.
3. To apply economic reasoning to problems of business.

CONTENTS

Unit – I Nature and Scope of Business Economics.

A) Business economics meaning, Scope and objectives of Business economics, Nature and types of business decisions, Role and responsibilities of business economist, Role and social responsibility of business & business economist, Micro economics and macro economics definition, scope, Merits and Demerits.

B) Theory of Consumption.

1. Law of demand, Demand determinants, Changes in Demand, Exceptions to the law of demand Geffen's paradox. Law of equi-marginal utility, Assumptions Limitations, Importance criticism of cardinal approach.
2. Indifference Curve – Concept, definition, Definition, Properties, Importance of indifference curve.
3. Elasticity of demand – Concept, kinds, definition Measurement of elasticity of demand, factors influencing elasticity of demand, Importance of elasticity of demand.
4. Demand forecasting: Meaning, Need, Importance, Methods of demand forecasting.

Unit – II Theory of Production and Cost

1. Production Function – Concept Definition, Types of products, Total Production, Average Production, Marginal production, Law of variable proportions, Assumptions, Limitations and Significance.
2. Isoquant curves, Definition, General properties of isoquant curves, Expansion path internal and external economic and diseconomies of scale, Ridge line.
3. Theories of population, - Malthusian theory of population, Optimum theory of population, Demographic Transition Theory of population and criticism.

Unit – III Theory of cost and Revenue and Markets

1. Law of supply & Criticism influencing factors of supply.
2. The concept of cost – Accounting Cost, Economic Cost, Opportunities Cost, Fixed Cost, Variable Cost, Direct and Indirect Cost, Real Cost, Explicit, Implicit Cost, Money Cost, Total Cost, Average Cost, Marginal Cost, Selling Costs.
3. Revenues - Total Revenues, Average Revenues, Marginal Revenues and Relationship and Time Element.
4. Market – Concept, meaning, Definition, Classification of market structures, Type Firm, Industry, Meaning, objectives, difference between Industry and firm.

Unit IV :- Pricing of Products.

- 1) Perfect Competition definition, properties Price determination under perfect competition.
- 2) Monopoly -Definition, Properties, types, Price determination under Monopoly
- 3) Monopolistic competition, meaning, concepts, properties and Price determination under Monopolistic competition.
- 4) Price and output under oligopoly – indeterminate pricing and output price leadership, collusive oligopoly, Kinked demand curve.
- 5) Price discrimination – Meaning, Types, Conditions under which it is possible and profitable, importance, Concept of Dumping.

Unit V - Theories of Distribution

- 1) Modern Theory of Distribution of Rent.
- 2) Theory of rent – Recardian theory of Rent, Modern theory of Rent, Criticism, concept of Quasi Rent.
- 3) Theory of interest – Loanable Funds Theory of Interest, Liquidity Preference
Theory of Interest, Criticism, Concept of gross interest net interest.
- 4) Theories of Profit – Uncertainty Bearing Theory of Profit, Dynamic Theory of Profit, Innovation theory of Profit, Criticism, Gross Profit, Normal Profit, Abnormal profit.
- 5) Theory of Wages – Nominal wages, real wages, Exploitation of labour, Marginal productivity theory of wages.

Reference Books

- | | | |
|----------------------------|---|--|
| 1. Principles of Economics | : | D.M. Mithani, Sheth Publishers PVT |
| 2. LTD. | | Mumbai 2000 |
| 3. Business Economics | : | V.G. Mankar, Himalaya Publication House. |
| ३. व्यावसायिक अर्थशास्त्र | : | डॉ. एम.एम. वानखेडे, डॉ. जे.एम. काकडे |
| ४. अर्थशास्त्र | : | डॉ. धनवटे, पायल प्रकाशन नागपूर
देवशास्त्री जंहागीरकर, पिंपलापूरे अँड क. पब्लिशर्स |

PAPER - VI
BUSINESS ECONOMICS
B.Com. Part – I
Question Paper Pattern

Time – Three Hours

Maximum Marks - 100

Note : 1) All Question are compulsory
2) All Questions carry equal marks.

Question No. 1 – Unit I	A) Theory	10 Marks
	B) Theory	10 Marks
	OR	
	C) Theory	10 Marks
	D) Theory	10 Marks
Question No. 2 – Unit II	A) Theory	10 Marks
	B) Theory	10 Marks
	OR	
	C) Theory	10 Marks
	D) Theory	10 Marks
Question No. 3 – Unit III	A) Theory	10 Marks
	B) Theory	10 Marks
	OR	
	C) Theory	10 Marks
	D) Theory	10 Marks
Question No. 4 – Unit IV	A) Theory	10 Marks
	B) Theory	10 Marks
	OR	
	C) Theory	10 Marks
	D) Theory	10 Marks
Question No. 5 – Unit V	A) Theory	10 Marks
	B) Theory	10 Marks
	OR	
	C) Theory	10 Marks
	D) Theory	10 Marks

PAPER - VII

Company Law & Secretarial Practice (CLSP)

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Level of Knowledge - Basic knowledge.

Objectives :- 1) To develop conceptual knowledge regarding various types of companies.
2) To impart knowledge regarding various functions of a company secretary.

Unit – 1

- **Corporate personality/ company**
- Meaning of a company, characteristics of a company, lifting the corporate veil, Kinds of company.
- **Formation, Incorporation and Promotion of a company**
- Stages in formation of a company, Duties of a secretary regarding Incorporation, Pre- incorporation contracts, Commencement of business.
- Meaning and definition, Duties and liabilities of promoters, Importance of promoters.
- **Memorandum of Association and Articles of Association**
- Meaning and Definition of Memorandum of Association, Importance of Memorandum of Association, Contents of Memorandum Of Association, Alteration in Memorandum of Association, Meaning and Definition of Articles of Association, Contents of Articles of Association.

Unit – 2

- **Prospectus**
- Definition of Prospectus, Statutory requirement of prospectus, Contents of prospectus, Demand Prospectus, Statement in Lieu of Prospectus, Misrepresentation in Prospectus, Consequences of Misrepresentation, Liabilities of Directors and Promoters towards misrepresentation.
- **Share Capital**
- Classification of share Capital, Meaning of Shares, Kinds of Shares, Issue of Shares.
- **Allotment of shares**
- Statutory restrictions and procedure on allotment of shares.

Unit -3

- **Share holders and Members**
- Meaning of shareholder/ Member, Procedure to become a member, kinds of members.
- **Directors**
- Meaning of Directors, Appointment of Directors, Qualifications of Directors, Powers of Directors, Duties of Directors, Remuneration of Directors.
- **Managing Directors**
- Meaning of Managing Directors, Appointment of Managing Directors, Remuneration of Managing Directors, Qualifications of Managing Directors, Term of Managing Directors, Powers and duties of Managing Directors.

Unit -4

- **Secretary**
- Meaning of Secretary, Definition of Secretary, Qualifications of Secretary, Duties of Secretary, Liability of company for secretary Acts.
- **Secretary & Correspondence**
- Correspondence with members- about allotment, call, forfeitures, transfer of shares
- **Company meeting**
- Statutory meeting, Annual Meeting, Extra ordinary meeting--
- Meaning, agenda, notice of meeting

Unit -5

- **Report writing-**
- Essentials of good report, contents of statutory report, Progress report, Importance of reports.
- **Depositories and Dematerializations of securities**
- Meaning of depository, Procedure of Depository, Meaning of dematerialization of shares, Procedure of dematerialization of shares.

- **E- Governance and E- Filling**
- Meaning of E- Governance and E- Filling, Advantages of E- Governance and E- Filling
- Procedure of E- Governance and E- Filling

Reference Books:

- ✓ Company Law & Secretarial Practice- Appannaian Reddy, Prabhudev, Himalaya Publishing House
- ✓ Company Law for Beginners- Dr. V.K. Jain, Sheth Publishers Pvt. Lt.
- ✓ Company Law and Secretarial Practice- Dr. R.K. Nelakha, Ramesh Book Depot, Jaipur, New Delhi.
- ✓ Company Law and Secretarial Practice- Dr. K.R. Dixit, Vishwa Publishers & Distributors, Nagpur
- ✓ Secretarial Practice & Company Law- Arunkumar, Rachana Sharma- Atlantic Publishers and Distributors
- ✓ कंपनी कायदा आणि सचिवाची कार्यपद्धती— डॉ. मेधा कानेटकर ; श्री. साईनाथ प्रकाशन ; नागपूर.
- ✓ कंपनी कायदा आणि चिटणीसाची कार्यपद्धती— डॉ. प्रभाकर देळामुख ; पिंपळापुरे अँड कंपनी; नागपूर.
- ✓ कंपनी विधि ;डॉ आर. नौलरवा ;डॉ आइ पी त्रीपाठी; डॉ पी के जैन ; स्मेळा बुक डेपो; नई दिल्ली.

QUESTION Paper Pattern
Company Law & Secretarial Practice

Time: Three Hours

(2) All questions carry equal Marks

D) Theory 10 Marks

D) Theory 10 Marks

D) Theory 10 Marks

D) Theory	10 Marks
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D) Theory 10 Marks

Detailed Syllabus for B. Com. Part-II

PAPER - I

COMPULSORY ENGLISH

Textbook titled “*Blossom, an Anthology of prose & poetry*” shall be prescribed **COMPULSORY** English textbook.

Question Paper Pattern
B.Com Part - II
Subject – COMPULSORY English

Marks-100

Time – Three hrs

- Question-1)** A- One LAQ about 200 wards on Unit-I 8
B- Two SAQ about 100 wards on Unit-I (4 x 2) 8
- Question-2)** A- One LAQ about 200 wards on Unit-II 8
B- Two SAQ about 100 wards on Unit-II (4 x 2) 8
- Question-3)** A- One LAQ about 200 wards on Unit-III 8
B-Two SAQ about 100 wards on Unit-III (4 x 2) 8
- Question-4)** A. Do as directed
a. Give synonym of given words (2 items) 2
b. Give synonym of given words (2 items) 2
c. Give one words substitution (2 items) 2
d. Degree of Comparison (2 items) 2
e. Common errors in English sentences (2 items) 2
B. Letter Writing : One letter to be attempted, based On prescribed topics. 10
C. Comprehension of an Unseen Passage 10
- Question-5)** A. Write an Essay in about 300 word on any one Topics out of the four given topics. 10
B. Six Very Short answer question carrying two Marks each (from Unit I, II, III) (6 x 2) 12

PAPER - II
Subject – Supplementary English

Textbook titled “*Reflections, an Anthology of prose & poetry*” shall be prescribed **Supplementary English** textbook.

Question Paper Pattern
B.Com Part - II
Subject – Supplementary English

Marks-100

Time – Three hrs

- Question-1)** A- One LAQ about 200 wards on Unit-I 8
B- Two SAQ about 100 wards on Unit-I (4 x 2) 8
- Question-2)** A- One LAQ about 200 wards on Unit-II 8
B- Two SAQ about 100 wards on Unit-II (4 x 2) 8
- Question-3)** A- One LAQ about 200 wards on Unit-III 8
B-Two SAQ about 100 wards on Unit-III (4 x 2) 8
- Question-4)** A. Developing a paragraph with the help of important point 10
B. One Question out of Two on “Brief Conversational modules” 10
C. Precis Writing 10
- Question-5)** A. Write an Essay about 300 words on any one of four given topics. 10
B. Six VSAQ carrying two marks each on Unit I, II, III, (6 x 2) 12

PAPER – II
II nd LANGUAGE - Marathi

Textbook titled “Bhashadarshan - II” shall be prescribed Marathi textbook.

बी. कॉम. द्वितीय वर्ष
’ पाठयक्रम मराठी ’

वेळ—३ तास

गुण (१००)

- | | |
|---|------|
| प्रश्न क्रमांक : १) गद्य — दिर्घोत्तरी (दोन पैकी एक) | (२०) |
| प्रश्न क्रमांक : २) पद्य — दिर्घोत्तरी (दोन पैकी एक) | (२०) |
| प्रश्न क्रमांक : ३) गद्य लघुत्तरी— (आठपैकी कोणतेही चार प्रश्न सोडवा) | (२०) |
| प्रश्न क्रमांक : ४) पद्य लघुत्तरी —
(आठपैकी कोणतेही चार प्रश्न सोडवा) | (२०) |
| प्रश्न क्रमांक : ५) (सर्व प्रश्न सोडविणे अनिवार्य आहे.) | (२०) |
| अ) कल्पना विस्तार करा. | |
| ब) अर्ज लेखन. | |
| क) बातमी लेखन. | |
| ड) खालील शब्दांचे वाक्यात उपयोग करा (कोणतेही पाच) | |

PAPER – II
II nd LANGUAGE - HINDI

Textbook titled “Sahityavithika - II” shall be prescribed HINDI textbook.

बी. कॉम. द्वितीय वर्ष
’ पाठयक्रम हिंदी ’

वेळ-३ तास

गुण (१००)

प्रश्न-पत्र का प्रारूप एवं अंक विभाजन

- प्रश्न १ - पाठयपुस्तक के निर्धारित पाठों में से विकल्प के साथ दीर्घोत्तरी प्रश्न !
(दो प्रश्नों में से एक प्रश्न का उत्तर अपेक्षित है) — २० अंक
- प्रश्न २ - पाठयपुस्तक की निर्धारित कविताओं में से विकल्प के साथ दीर्घोत्तरी प्रश्न !
(दो प्रश्नों में से एक प्रश्न का उत्तर अपेक्षित है) — २० अंक
- प्रश्न ३ - पाठयपुस्तक के निर्धारित पाठों में से आठ प्रश्न जाएँगे, जिनमें से किन्ही चार प्रश्नों के उत्तर अपेक्षित है
(प्रत्येक प्रश्न पर पाँच अंक होंगे) ४ X ५= २० अंक
- प्रश्न ४ - पाठयपुस्तक के निर्धारित कविताओं में से आठ प्रश्न होंगे जिनमें से किन्ही चार दो प्रश्नों के उत्तर अपेक्षित है)
(प्रत्येक प्रश्न पर पाँच अंक होंगे) ४ X ५= २० अंक
- प्रश्न ५ - पाठयक्रम के अंतर्गत निर्धारित गद्य एवं पद्य को छोड़कर अन्य पाठय सामग्री से कुल पाँच अति लघुत्तरी अनिवार्य प्रश्न पूछे जाएँगे
(प्रत्येक प्रश्न पर चार अंक होंगे) ४ X ५= २० अंक

कुल अंक विभाजन

गद्य विभाग	—	४० अंक
पद्य विभाग	—	४० अंक
अन्य पाठय सामग्री	—	२० अंक
कुल अंक	—	१०० अंक

PAPER III

FINANCIAL ACCOUNTING - II

Unit – I

- Flotation of Joint Stock Companies and their Capital Structure.
- Accounting for Issue, Forfeiture of shares & reissue of forfeited shares.

Unit – II

- Annual or Final Accounts of Joint Stock Companies.
(Excluding Managerial Remuneration)

Unit – III

- Final Accounts of Banking Companies
(Preparation of Annual accounts as per Banking Companies Regulation Act 1949 as per amendment by RBI)

Unit - IV

- Final Accounts of General Insurance Companies.

Unit - V

- Profit Prior to Incorporation.
- Liquidation of Company.
- (Preparation of Liquidator's Final Statement of Account only)

Reference Books:

- ✓ Corporate Accounting:-Maheshwari S N, Vikas Publishing house Pvt. Ltd.
- ✓ 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 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)
- ✓ Dr. R. D. Mehta, Prof. PradeepWath& Dr. D. C. Gotmare :- Advanced Financial Accointing (PayalPrakashan)

Paper - III
FINANCIAL ACCOUNTING - II
Question Paper Pattern

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

Time :- 3 hours

Marks-100

Question No. 1 – Unit I	A) Theory	10 Marks
	B) Problem	10 Marks
	OR	
	C) Problem	20 Marks
Question No. 2 – Unit II	A) Theory	10 Marks
	B) Problem	10 Marks
	OR	
	C) Problem	20 Marks
Question No. 3 – Unit III	A) Theory	10 Marks
	B) Problem	10 Marks
	OR	
	C) Problem	20 Marks
Question No. 4 – Unit IV	A) Theory	10 Marks
	B) Problem	10 Marks
	OR	
	C) Problem	20 Marks
Question No. 5 – Unit V	A) Problem on Profit Prior to Incorporation	10 Marks
	B) Problem on Liquidation of Company	10 Marks
	OR	
	C) Problem on Profit Prior to Incorporation/ Problem on Liquidation of Company	20 Marks

Paper - IV

COST AND MANAGEMENT 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.
- **Management Accounting :-** Meaning, Scope, Importance, and Limitations of Management Accounting. Difference between Cost Accounting and Management Accounting, Role of Management Accounting

Unit – II

- Cost Sheet, Tender and Quotations. Reconciliation of Profit /Loss shown by Cost and Financial Accounts.

Unit – III

- Process Cost Accounting (Including Abnormal loss and Abnormal effectives, Joint Process Accounts)
- Contract Cost Accounting (One years contract for complete & incomplete contract)

Unit – IV

- Break -Even Point Analysis
- Ratio Analysis (Ratios related to Trading and Profit and Loss Account and Current Ratio, Liquid Ratio, debtors Turnover Ratio, Creditors Turnover Ratio, Working Capital Turnover Ratio)

Unit – V

- Fund Flow Analysis
- Business Budget (Cash Budget and Flexible Budget Only)

Books Recommended -

- ✓ S. N Maheshwari : Cost Accounting Theory and problems –ShriMahavir 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

PAPER - IV
COST AND MANAGEMENT ACCOUNTING
Question Paper Pattern

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

2) All Questions carry equal marks.

Time :- 3 hours

Marks-100

Question No. 1 –Unit I	A) Theory on Cost Accounting	10 Marks
	B) Theory on Management Accounting	10 Marks
	OR	
	C) Theory on Cost Accounting	10 Marks
	D) Theory on Management Accounting	10 Marks
Question No. 2 –Unit II	A) Problem (Cost Sheet /Tender)	10 Marks
	B) Problem (Reconciliation)	10 Marks
	OR	
	C) Problem (Cost Sheet/Tender/Reconciliation)	20 Marks
Question No. 3 –Unit III	A) Process Cost Accounts	10 Marks
	B) Contract Cost Accounts	10 Marks
	OR	
	C) Process / Contract Accounts	20 Marks
Question No. 4 –Unit IV	A) B.E.P.	10 Marks
	B) Ratio	10 Marks
	OR	
	C) B.E.P. / Ratio	20 Marks
Question No. 5 –Unit V	A) Fund Flow Analysis	10 Marks
	B) Budget	10 Marks
	OR	
	C) Fund Flow / Budget	20 Marks

PAPER - V

Business Communication

Unit I:

Business communication: concept, objective, elements, purpose & importance. Salient features & principles of effective communication. Types of communication, interpersonal, supervisory & grapevine communication, their characteristics. Public speaking: concept, principles, qualities & role of manager as Public speaker, importance of humor. Business writing: Elements, do's & don'ts, layout of business writing. Sales letter, enquiry, order, complaint letter, commercial letter, interview letter, appointment letter & show cause notice.

Unit II:

Communication media: Types, characteristics, advantages & disadvantages of print media, audio visual & internet. Organizational communication: Salient features, benefits & effectiveness of Company manual, house journal, placement broacher, leaflets. Public relations: Meaning, objectives, principles. Functions & qualities of public relation officer, corporate image, communication with government.

Unit III: Word processing

Introduction, Creating document, Structure of Ms-word window and its application, mouse & keyboard operations, designing a document; formatting-selection, cut, copy, paste, Toolbars, 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-IV : Spreadsheet Package

Introduction To Ms-excel, Excel Toolbars and Operations, formatting Features, Copying Data Between Worksheets; Entering and Editing Cell Entries, 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.

Unit- V : Power point

Working with Power point, Standard Toolbar, Formatting Toolbar, Drawing Toolbar, Moving the Frame, Inserting Clip Art, Picture, Slide; Text Styling, Send to Back, Entering Data to Graph, Organization Chart, Table, design Template, Master Slide, Animation Setting, show and Presentation, Auto Content Wizard, Package for CD (pack & Go Feature).

Practical: (20 Marks)

The practical's shall be evaluated by Subject teacher (Internal examiner), moderated & certified by the Principal, marks shall be sent to University .

The practical's shall be based on following:

Practical assignments in MS WORD, MS EXCEL & MS POWER POINT (MS OFFICE 2007)

Practical marks shall be awarded as below :

a) Record of Practical Assignments	10 marks
b) Internal Viva-Voce	10 marks

Total -	20 marks

Books Recommended:

- ✓ A guide to Business Correspondence–Kapoor A.–S.Chand &Co.
- ✓ Basic Business Communications – Rober M. Archer
- ✓ English Grammar – Wrenin & Martin
- ✓ Effective Business Communication – Herta Murphy Chorles Perk – Tata Mcgraw Hill
- ✓ Microsoft Office -2000/2007 - Gini Courter, Annelte Marquis BPB
- ✓ It Today (Encyclopaedia) - S.Jaiswal
- ✓ A First Course In Computers - Sanjay Saxena
- ✓ First Text Book On Information Technology – Srikant Patnaik

PAPER - V
Business Communication
QUESTION PAPER PATTERN

Total Marks : 80

Time: Three Hours

- N.B.) a) All Questions are compulsory.
b) All Questions carry equal marks. **(Sixteen each)**

Question No. 1 **Unit – I (a + b)**
 OR
 Unit-I (c)

Question No. 2 **Unit – II (a + b)**
 OR
 Unit – II (c)

Question No. 3 **Unit – III (a + b)**
 OR
 Unit – III (c)

Question No. 4 **Unit – IV (a + b)**
 OR
 Unit – IV (c)

Question No. 5 **Unit— V (a + b)**
 OR
 Unit—V (c)

Paper - VI

MONETARY ECONOMICS

Total 100 Marks

-
- Level of knowledge's Basic Knowledge
 - Objectives :- This course is meant to account the Students with the Monetary Economies in which Money Banking and Public finance as are applicable in business and also

Course Contents :-

Unit : I

Money

- Evolution, meaning, definition, nature and functions of money.
- Types of Money (Metal, paper Plastic)
- Quantity Theory of Money and Criticism.
- Inflation, deflation, meaning, nature, Causes, effects, impact, remedial measures by RBI and role,
- Money Market Concept of Money market objective importance, Monetary policy and fiscal policy Concept - meaning, objectives need, importance, impact, recent changes/Trends

Unit : II

Banking

Commercial Bank – Evolution, Meaning, definition, functions, role, credit creation, investment policy, Limitations.

- Assets and liabilities and Management – (ALM) – Meaning objectives, balance sheet, importance, constituent, Ingredients of ALM
- Non-Performing Asset. – Meaning, Criteria and Causes.
- E-Banking & Core Banking – Meaning, nature, features, essential factors, Advantage & dis-advantages. ATM – (Automated Teller machines) Meaning, features. Merits and demerits credit cards (KCC) Plastic cards smart cards, cheque cards, e-purse, laser cards – Meaning, features, Merits & demerits.
- Automated clearing Houses, online Banking, Advanced Ledger Posting Machines, MICR Technology – Cheques – clearing EFT (Electron fund Transfer) Internet Banking e-cheque ECS (Electronics clearing system)

Unit : III

Banks and Customers – Relationship and Services

- Introduction, meaning of customer, Bank & Customer relationship – Debtor & creditors, Trustee and Beneficiary, Agent and Principal, Baitec and Baitec special relationship.
- Opening, operating and closing of an Bank accounts, types – demat account advantages, role of demat partner. Buying and selling of demat securities.
- Methods of Calculating Interest Rates – on deposits, on loans advances, on cash credits on overdraft facilities - Banker Right & obligations.

Unit : IV

Central Bank

- Introduction, Meaning, objectives, functions, role – professional & regulatory organization & Management
- Credit Control – Meaning objectives methods :- Quantitative – Bank rate, open market operation, varying reserve requirement, credit rationing. Qualitative – Varying margin requirement, regulation of consumer's credit, Issuing directives to restrict bank advances and limitation.
- Monetary Policy and Reserve Bank – Meaning, objectives function, role, measures, impact discrete actions and rules cash Reserve Ratio (CRR) statutory liquidity Ratio (SLR)

Unit : V

Public Finance –

- Concept, Meaning, scope, importance – Principles of Public
- finance Theory of Maximum Social Advantages & their criticism.
- Taxation – Definition – Characteristics, cannons of taxation,
- Taxable capacity – Meaning, importance, theory of ability to pay tax & criticism factors influencing taxable capacity. Types of taxation – proportional, progressive and regressive taxation system Direct and in directs tax concept, meaning, objectives merits & demerits.
- Information Monetary fund – (IMF) Concept, meaning, objectives, need function, impact on economy.

Books Recommended:-

- ✓ Mankiw, N. Gregory. Macroeconomics. Macmillan worth Publishers New York, Himpshire U.K.
- ✓ Dornbusch, Rudiger, and Stanley. Fischer. Macroeconomics. McGraw-Hill.
- ✓ Dornbusch, Rudiger., Stanley. Fischer and Richard Startz. Macroeconomics. Irwin/McGraw-Hill, Singapore.
- ✓ Deepashree, “Macro Economics”, ANE Books Pvt. Ltd. New Delhi.
- ✓ Barro, Robert J. Macroeconomics. MIT Press, Cambridge MA.
- ✓ Burda, Michael, and Wyplosz. Macroeconomics A European Text. Oxford University Press, Oxford.
- ✓ Salvatore, Dominick. International Economics. John Wiley & Sons Singapore.
- ✓ Branson, William H. Macroeconomic Theory and Policy. Harper Collins India Pvt. Ltd.

Paper - VI
Question Paper Pattern

Time – Three Hours

Maximum Marks - 100

Note : 1) All Questions are compulsory
2) All Questions carry equal marks.

Question No. 1 – Unit I	A) Theory	10 Marks
	B) Theory	10 Marks
	OR	
	C) Theory	10 Marks
Question No. 2 – Unit II	D) Theory	10 Marks
	A) Theory	10 Marks
	B) Theory	10 Marks
	OR	
Question No. 3 – Unit III	C) Theory	10 Marks
	D) Theory	10 Marks
	A) Theory	10 Marks
	B) Theory	10 Marks
Question No. 4 – Unit IV	OR	
	C) Theory	10 Marks
	D) Theory	10 Marks
	A) Theory	10 Marks
Question No. 5 – Unit V	B) Theory	10 Marks
	OR	
	C) Theory	10 Marks
	D) Theory	10 Marks

PAPER – VII

Business and Industrial Law

Level of Knowledge- Basic knowledge.

Objectives :- 1) To develop conceptual knowledge regarding various laws related to business and industry.

2) To impart knowledge regarding to procedure of various laws related to business and industries.

Unit – 1

- **Indian Contract Act 1872**- Definition, Kinds and concepts of contracts. Offer and Acceptance Consideration -Capacity of parties -Free consent - Legality and objects of consideration -Void Agreements-Performance of Contract -Discharge of Contract and Remedies.
- **Patent Act- 2002**- Meaning, Objective and important Definition - Inventions not patentable -Patent office and power controller - Penalties.

Unit-2

- **The Indian Partnership Act, 1932** -Concept of partnership -Test for determination of existence for partnership -Kinds of partnership - Registration, Effects of Non- Registration -Rights and duties of partners towards other partners -Authority of partner and liabilities towards third parties -Admission, retirement, expulsion of partners and their liabilities -Dissolution of the firm
- **The Sale of Goods Act- 1930** -Contract of sale of Goods -Conditions and Warranties -Transfer of Property -Performance of contract of sale - Rights of unpaid seller

Unit -3

- **Information Technology Act- 2000** -Meaning, objective and scope, offences and penalties adjudicating -Digital Signature and Electronic Governance -Offences and penalties
- **Right to Information Act-2005** -Important Definition, aims and objects of Right to information Act -Request for acquiring Information and procedure regarding information -Charges for supply of information -Appeal Officers -Consequences of non supply of information -Format of complaint application

Unit-4

- **The Consumer Protection Act** -Salient Features of Act -Definition- Consumer, Complaint, Services, -Defect and Deficiency, complaints -Rights and relief's available to consumers -Procedure to file complain -Consumer Disputes Redresser Agencies -Procedure followed by Redresser Agencies
- **Environment Protection Act- 1986** -Meaning, objective and scope -Power of Central Government to protect and improve Environment -Location of Industries, Process and Operations -Offences and penalties

Unit- 5

- **The Indian Factories Act- 1948** -Important Definitions -Provisions regarding workers Health -Provisions regarding safety of workers -Rules regarding Labor welfare -Provisions regarding Adults, Women workers and young workers
- **The Industrial Disputes Act-1947** -Important Definition -Authorities for the settlement of Industrial Disputes -Work procedure of different authorities and their powers and responsibilities -Duties of Conciliation officer and board -Duties of court of enquiry -Strikes and Lock out
- **Workmen's Compensation Act, 1923** -Important Definitions -Rules regarding Workmen's compensation -Amount of Compensation -Notice and claim for compensation ,Workmen's compensation commissioners

Books Recommended:-

- ✓ Dr. V. K. Jain: Mercantile Law, Seth Publications, Nagpur
- ✓ M.C. Shukla: Company Law, S. Chand & Company, Nagpur
- ✓ Sen & Mitra: Cinnercuak Kawn, The World Press Pvt. Ltd., Kolkata
- ✓ M.C. Kuchhal: Mercantile Law, Vikas Publishing House, New Delhi
- ✓ C.K. Kapoor: Lectures on Business and Corporate Laws, Vidya Sadan, Delhi
- ✓ V.S. Datey: Business and Corporate Laws, Taxman, New Delhi
- ✓ K.R. Bulchandani, Business Law for Management, Himalaya P. House, Mumbai-2006
- ✓ Right to Information Act, 2005- Bare Act
- ✓ Right to Information Act, 2005-Books Published by Yashada (Yashwantrao Chavan, Vikas Prakashan Prabhodini- Rajhans Prakashan)
- ✓ Information Manual: By Advocate, U.P. Deopujari, Nagpur Laws House
- ✓ Cyber Laws: By Justice Yatindra Singh, Universal Law Publishing Co., New Delhi
- ✓ N.D. Kapoor: Mercantile Law, Sultan Chand & Sons, Educational Publishers, New Delhi.
- ✓ Business Laws: Dr. Kiran Nerkar, Dr. Anant Deshmukh, Prof. Shantanu Jog, Sai Jyoti Publication, Nagpur
- ✓ व्यावसायिक कायदे—डॉ. मधा कानेटकर, श्री साईनाथ प्रकाशन, नागपूर

PAPER – VII
Business and Industrial Law
QUESTION Paper Pattern

Time – Three Hours

Maximum Marks - 100

N. B. ---- (1) All questions are compulsory

(2) All questions carry equal Marks

Question No. 1 – Unit I	A) Theory	10 Marks
	B) Theory	10 Marks
	OR	
	C) Theory	10 Marks
	D) Theory	10 Marks

Question No. 2 – Unit II	A) Theory	10 Marks
	B) Theory	10 Marks
	OR	
	C) Theory	10 Marks
	D) Theory	10 Marks

Question No. 3 – Unit III	A) Theory	10 Marks
	B) Theory	10 Marks
	OR	
	C) Theory	10 Marks
	D) Theory	10 Marks

Question No. 4 – Unit IV	A) Theory	10 Marks
	B) Theory	10 Marks
	OR	
	C) Theory	10 Marks
	D) Theory	10 Marks

Question No. 5 – Unit V	A) Theory	10 Marks
	B) Theory	10 Marks
	OR	
	C) Theory	10 Marks
	D) Theory	10 Marks

Detailed Syllabus for B. Com. Part-III

PAPER - I FINANCIAL ACCOUNTING -III

Unit – I

Amalgamation and Absorption of Companies.

Unit – II

Reconstruction of Companies.

(Internal and External Reconstruction of Companies)

Unit – III

Accounts of Holding Companies.

(Excluding Right Issue & Bonus Issue)

Unit - IV

Valuation of Goodwill and Valuation of Share

Unit - V

- Fire Insurance Claims.
- (Excluding Computation of Loss of Profit)
- Accounts of Public Utility Companies (Electricity, Gas and Water Supply Companies) According to Double Accounting System.

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 McGraaw Hill)
- ✓ Dr. S. N. Maheshwari : Corporate Accounting (Viakas Publishing House Pvt. Lit. New Heldi)
- ✓ Dr. Ashok Sehgal& Dr. Deepak Sehgal : Advanced Accounting (Taxmann, New Delhi)

Paper - I
FINANCIAL ACCOUNTING - III
Question Paper Pattern

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

Time :- 3 hours

Marks-100

Question No. 1 – Unit I	A) Theory	10 Marks
	B) Problem	10 Marks
	OR	
	C) Problem	20 Marks
Question No. 2 – Unit II	A) Theory	10 Marks
	B) Problem	10 Marks
	OR	
	C) Problem	20 Marks
Question No. 3 – Unit III	A) Theory	10 Marks
	B) Problem	10 Marks
	OR	
	C) Problem	20 Marks
Question No. 4 – Unit IV	A) Theory	10 Marks
	B) Problem	10 Marks
	OR	
	C) Problem	20 Marks
Question No. 5 – Unit V	A) Problem on Fire Insurance Claim.	10 Marks
	B) Problem on Public Utility Concern	10 Marks
	OR	
	C) Problem on Fire Insurance Claim / Public Utility Concern	20 Marks

Paper - II

Income Tax and Auditing

Objectives:-

To understand the basic concept and definition of Income Tax Act, 1961.

To Acquire knowledge about Computation of Income under different heads of Income of Income Tax Act, 1961 and Direct Tax code 2012.

To Acquire Knowledge about the submission of Income Tax Return, Tax deducted at Source.

To prepare student Competent enough to take up employment in Tax planner.

Unit – I:

- **Auditing:** Nature of Auditing, Meaning & Definition, Objectives, Advantages, Principles, scope and Limitations of Auditing .Types of Auditing—Continuous Audit, Annual, Periodical Audit, Internal Audit - Definition, objectives, Advantages, Basic Principles of Internal Audit, and Auditor.
- **Audit Planning and Documentation:** Commencement of New Audit, Preparation for Audit programme, Objectives, Types of Audit programme, Advantages and Disadvantages of Audit programme.

Unit – II :

- **Auditing Techniques: - Vouching-** Meaning, Need for Vouching, Procedure of Vouching, Vouching of Cash Book, vouching of subsidiary book, Vouching of Ledgers.
- **Basic Concepts of Income Tax**
Assessment Year, Previous Year, Meaning & Definitions, GTI, Difference between Exemption & deduction, Capital & Revenue Expenditure. Due Dates of Filing return by different Assessee.
- **Introduction of Five Heads of Income Tax & theory**
Salary, House Property, Income from Business & Profession, Capital Gains & Income from Other Sources.
- **Residential Status and its effects on Tax incidence**
(Residential status of Individual, HUF, Firm & Association of Person, Company, Basic Conditions & Additional Conditions. (Theory)

Unit-III :

- **Income from Salary**
Types of allowances (Taxable & Tax free), perquisites, and Tax treatment of P.F, E.P.F., Superannuation Fund, Allowances & Perquisites, Computation of Income from Salary and Calculation of Tax Liability. (Problems)
- **Deduction under section** 80C, 80CCC, 80CCD, 80D, 80DDB, 80E, 80G, 80GG, 80U.

Unit-IV:

- **Income from Business and profession**
Definition & Meaning of Business, Business deduction and allowances, maintenance of accounts by certain persons, Special provisions under section 44 AD and 44 AE, Depreciation U/S 32, Computation of income from business. Computation of Total Income of Individuals. (Theory/Problems).
- **Tax Return Preparers Scheme 2006 (section 139 B)**
Definition of Tax Return Preparers (TRP), Educational Qualification, Duties and Responsibilities of Tax Return Preparer, Preparation and Submission of Return of Income by TRP, Remuneration of TRP, and Information related to TRP, Function and Restriction of assesses in relation to Tax Return Preparers scheme. (Theory)

Unit-V:

- **Income House Property** -Meaning & Definition, Gross Annual Value Net Annual Value , Arrears of Rent ,Unrealized Rent, Interest on Loan Pre-construction & Post Construction, Composite Rent etc. Computation of Income from house property.
- **Income from Other Source** – Basis of Charge, Chargeable Incomes, Exempt Incomes, Computation of Income from other sources.
- (Income Tax Calculation – Rates applicable for respective Assessment year* Education Cess.)
(* N. B.- Current Academic year will be the Assessment. year)

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.
- ✓ Jain Dr. V. K. :- Income tax for beginners—Seth publishers, Mumbai.
- ✓ Datey V. S. :- Indirect taxes law and Practice, Taxman, New Delhi, customs and excise Law Time :- various issues.
- ✓ Sonegaonkar Dr. Shripad, Sontakke Dr. Ravindra, Patil Dr. Milind :- Auditing and Income Tax- Himalaya publishing House, Nagpur.
- ✓ Upgade Dr. V. and Shende Dr. A. K. :- Direct taxes – Anuradha publication, Nagpur.
- ✓ Auditing principles – Jagdish Prasad.
- ✓ Practical Auditing – Spicer and Peglar

Paper - II
Income Tax and Auditing
Pattern of Question Paper

Time : - 3 hrs}

{ Max. marks :- 100}

Question No. 1 – Unit I	A) Theory	10 Marks
	B) Theory	10 Marks
	OR	
	C) Theory	10 Marks
	D) Theory	10 Marks
Question No. 2 – Unit II	A) Theory	10 Marks
	B) Theory	10 Marks
	OR	
	C) Theory	10 Marks
	D) Theory	10 Marks
Question No. 3 – Unit III	(A) Practical	10marks
	(B) Practical	10 marks
	OR	
	(C) Practical	20 marks
Question No. 4 – Unit IV	(A) Practical	10marks
	(B) Theory	10 marks
	OR	
	(C) Practical	20 marks
Question No5 – Unit V	(A) Practical	10 marks
	(B) Practical	10 marks
	OR	
	(C) Practical	10 marks
	(D) Practical	10 marks

PAPER – III

Functional Management

Unit-I

Human Resource Function:-

- Human Resource Philosophy (Concept Scope Role and functions of HR)
Human Resource planning , Recruitment , Selection, placement ,
Induction Training and deployment, Compensation, Job evaluation .

Unit-II

Marketing Function:-

- Evolution of Modern concept of Marketing Market Segmentation, Basis for Segmenting consumer and industrial market, Product planning and deployment, pricing policies and strategies. Channels of Distribution.

Unit-III

Finance Function:-

- Scope and Importance of Financial Management, Functions and Role of Financial manager, Sources of capital, cost of capital.

Unit-IV

Production Function:-

- Meaning Nature scope and Importance of production Management.
Production process, production planning and control, product Design and product Research.

Unit-V

International Business Environment:-

- Globalization – Introduction, Significance, Nature and Scope of Global Business, Social Cultural Economic, Political and Ecological factors of Global Business Environment.

Books Recommended:

- ✓ Personnel and Human Resource Management-- David A Decenzo & Stephen Robbins.
- ✓ Human Resource Management -- Garry Dersler , prentice Hall
- ✓ Human Resource Management Treat and cores -- V.S.P. Rao, Excel Books Delhi.
- ✓ 4) M.Y. Khan & P.K.Jain: Financial Management
- ✓ Financial Management- I M Pandey
- ✓ Marketing Management planning, Implementation control- Ramaswamy and Hamakumaris , prentice Hall, Delhi
- ✓ International Business Environment, The Text and cases – Prentice Hall of India.

PAPER – III

Functional Management

QUESTION PAPER PATTERN

Total Marks : 100

Time: Three Hours

N.B.) a) All Questions are compulsory.

b) All Questions carry equal marks. (**Twenty each**)

Question No. 1

Unit – I (a + b)

OR

Unit-I (c)

Question No. 2

Unit – II (a + b)

OR

Unit – II (c)

Question No. 3

Unit – III (a + b)

OR

Unit – III (c)

Question No. 4

Unit – IV (a + b)

OR

Unit – IV (c)

Question No. 5

Unit— V (a + b)

OR

Unit—V (c)

Paper - IV

INDIAN ECONOMICS

Marks 100

- **Level of knowledge's** Basic Knowledge
- **Objectives :-** This course is meant to acquaint the Students with the Indian Economics as are applicable in Business

Unit I

Indian Economy & Planning

- **Economic Planning:-** Characteristics Rational features, Objectives, evaluation of the objectives of economic planning and recent five year plan.
- Strategy of India's development plans: 10th, 11th plan
- The employment perspectives in 11th plan.
- Resources allocation and financing of five years plan :- way to Increase revenue and control expenditure.
- Regional planning in India – aspects of regional planning – conceptualization, Magnitude, Regional and lack of gerunie regional planning in India.
- Assessment of India planning – Basic approach, targets and achievement an appraisal.
- Achievement and short comings of Economics planning.

Unit II

Indian Economy & policy

- Concept of economic growth of 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, Energy strategy. Transport system in India – Railways, Road, Water, Air Transport.
- India's population: Size and Growth trends future, causes and consequences on economic development, Explosion, remedies, population policy.
- Employments and unemployment :- Trends, structure, employment in India, Nature and estimates of unemployment – urban, rural, agricultural unemployment, causes, government policy for removing unemployment and Sectoral Issues

Unit III

Indian Agriculture

- Nature, Role of Agriculture in India economy
- Cropping pattern in India and its determining factors. Crop insurance and live stock insurance – problem and Remedies
- Progress of Land reform, cooperative farming
- Green revolution: impact and constraints.
- Trends in Agricultural Production and Productivity low levels and causes of low productivity, measures to increase production and productivity.
- Agriculture marketing and finance – Need and sources, agriculture finance, co-operative credit societies. NABARD (National Bank for Agriculture and Rural Development) Financial inclusion.
- Agriculture Marketing Concept Meaning Advantage, Disadvantages, problems, remedies, and Government measures to improve the system of agriculture Marketing co-operative marketing.
- Agricultural price policy – Trends, Need, Agriculture, subsidies, Public distribution system in India. Targeted public distribution system (TPDS)
- Agricultural Labour :- Definition, conditions and problems, Measures adopted by the Government, Measures for improvement.

Unit IV

Indian Industry

- Industrial policy 1991 some major Industries - Iron and steel, jute, Textile, sugar, cement
- Small scale and cottage industries – Definition, role, performance, importance problems, and remedies
- Public sector industries : Role, Performance, importance, Problems, and remedies
- Privatization of Public sector industries: meaning, methods, Evolution of privatization policy in India. Process from disinvestment and methodologies adopted and a critique of privatization and disinvestment
- Private sector industries Meaning Role importance, problems and remedies.
- Industrial sickness in India – Definition, causes, consequences, remedial measures
- Service sector: Growth, contribution of services sector in India, rapid service growth share services in employment.
- Indian trade union movement: Concept and Meaning, Role and functions, strength and weakness.

Unit V

India's International Trade

- Foreign Trade and foreign capital :- Concept and Meaning, advantages, disadvantages, Composition and direction export policy and import policy.
- Special Economic Zones:- Concept history, benefits, arguments against SEZS, EGOM, Decision on SEZS and impact on Economics.
- Foreign capital and Aid:- Need, role, problems , non – resident deposits, India's external debt.
- Multinational corporation, Concept:- Role, importance, advantages and disadvantages of MNC's and control over MNC's, impact on economy.
- Liberalization, privatization, Globalization meaning, importance, Role and steps forwards LPG, effects, and impact on Indian economy.
- World Trade Organization (WTO) :- Objective, working and functions and Role
- Public Expenditure – classification, Role, increasing causes of Public Expenditure.
- Public debt Meaning, Concept Meaning, Classification, Role, problem and remedies.

Books Recommended:

- ✓ Agarwal, A.N. – Indian Economy
- ✓ Datta and Sundaram – Indian Economy
- ✓ Misra S.K. and Puri V.K. – Indian Economy
- ✓ Gupta N.S. – Industrial Economy of India
- ✓ Mishra R.P. – Rural Development
- ✓ Government of India – Five year plans
- ✓ Government of India – Economy Survey
- ✓ Reserve Bank of India – Annual Reports on Currency and finance.

Paper - IV

Question Paper Pattern

Time – Three Hours

Maximum Marks - 100

Note : 1) All Questions are compulsory
2) All Questions carry equal marks.

Question No. 1 – Unit I	A) Theory	10 Marks
	B) Theory	10 Marks
	OR	
	C) Theory D) Theory	10 Marks 10 Marks
Question No. 2 – Unit II	A) Theory	10 Marks
	B) Theory	10 Marks
	OR	
	C) Theory D) Theory	10 Marks 10 Marks
Question No. 3 – Unit III	A) Theory	10 Marks
	B) Theory	10 Marks
	OR	
	C) Theory D) Theory	10 Marks 10 Marks
Question No. 4 – Unit IV	A) Theory	10 Marks
	B) Theory	10 Marks
	OR	
	C) Theory D) Theory	10 Marks 10 Marks
Question No. 5 – Unit V	A) Theory	10 Marks
	B) Theory	10 Marks
	OR	
	C) Theory D) Theory	10 Marks 10 Marks

PAPER - V

BUSINESS FINANCE

Unit – I

- Meaning, Nature, Significance, Objects and Scope of Business Finance, Recent Development and Reform in Finance Sector. Sources of Business Finance, Long- Medium and Short Term, Capital Market, Primary Market and Secondary Market.

Unit – II

- Role and Functions of Stock Exchange and SEBI. Project Financing, Venture Capital Financing, International Finance, Euro Issue, External Commercial Borrowings, Financing and Management of Small and Medium Enterprises.

Unit – III

- Meaning of Working Capital, Types, Determinants, Assessment of Working Capital Requirement, Operating Cycle. Inventory Management, Debtors Management and Creditors Management.

Unit - IV

- Dividend Policy, Essentials of Sound Dividend Policy, Determination of Dividend Policy and its types. Surplus and Reserve Policy. Cash Flow for Investment Analysis.

Unit - V

- Capital Budgeting :- Meaning, Nature and Types of Capital Budgeting, Investment Appraisal Techniques, Pay Back Period Method, Rate of return method, Net Present Value Method, Discounted Cash Flow Method,
- Leverages -Concept of Leverages, Operating and Financial Leverages.

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.)
- ✓ Financial Management :- M R Agrawal (Garima Publication, Jaipur)
- ✓ Financial Management :- P V Kulkarni , B G Sathyaprasad (Himalaya Publishing House)
- ✓ Financial Management :- Dr. R. S. Kulshrestha, Prof. Sanjaykumar Shrivastava, Dr. Ghanshyam Mishra (S B P D Publishing House)
- ✓ Business Finance :- Shashi K Gupta, R K Sharma (Kalyani Publishers)
- ✓ Business Finance :- N P Agrawal, B K Mishra (Ramesh Book Depot)

PAPER - V
BUSINESS FINANCE
Question Paper Pattern

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

Time :- 3 hours

Marks-100

Question No. 1 –Unit I	A) Theory	10 Marks
	B) Theory	10 Marks
	OR	
	C) Theory	10 Marks
	D) Theory	10 Marks
Question No. 2 –Unit II	A) Theory	10Marks
	B) Theory	10 Marks
	OR	
	C) Theory	10 Marks
	D) Theory	10 Marks
Question No. 3 –Unit III	A) Theory	10 Marks
	B) Theory	10 Marks
	OR	
	C) Problem	10 Marks
	D) Problem	10 Marks
Question No. 4 –Unit IV	A) Theory.	10 Marks
	B) Theory	10 Marks
	OR	
	C) Problem	10 Marks
	D) Problem	10 Marks
Question No. 5 –Unit V	A) Problem	10 Marks
	B) Problem	10 Marks
	OR	
	C) Problem	10 Marks
	D) Problem	10 Marks

PAPER - VI

COMPUTERIZED ACCOUNTING

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.

Unit-III

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

Unit-IV

- Voucher- Voucher Entry, creation of Vouchers Screen, types of Voucher, Selection of Voucher types, Post Dated Voucher, printing of Vouchers, Cheque Printing, advance Features of account Voucher. Inventory info, Features of Inventory info. Configure- Inventory Info, balance Sheet, Audit Trail, Ratio Analysis.

Unit-V

- 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.

Practical: (20 Marks)

The practical's shall be evaluated by Subject teacher (Internal examiner), moderated & certified by the Principal, marks shall be sent to University .

The practical's shall be based on following:

Practical assignments in TALLY software based on syllabus.

Practical marks shall be awarded as below :

a) Record of Practical Assignments	10 marks
b) Internal Viva-Voce	10 marks

Total -	20 marks

Books Recommended:

- ✓ Accounting with Tally : K.K. Nadhani, BPB Publication
- ✓ 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
- ✓ A First Course In Computers - Sanjay Saxena
- ✓ First Text Book On Information Technology – Srikant Patnaik

PAPER - VI
COMPUTERIZED ACCOUNTING
QUESTION PAPER PATTERN

Total Marks : 80

Time: Three Hours

- (N.B.) a) All Questions are compulsory.
 b) All Questions carry equal marks. (**Sixteen** each)

Question No. 1	Unit – I (a + b) OR Unit-I (c)
Question No. 2	Unit – II (a + b) OR Unit – II (c)
Question No. 3	Unit – III (a + b) OR Unit – III (c)
Question No. 4	Unit – IV (a + b) OR Unit – IV (c)
Question No. 5	Unit— V (a + b) OR Unit—V (c)

VOCATIONAL COURSES

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 & these papers shall be common for all vocational subjects.

Internal (30 Marks) in all Vocational Subjects except (Group IV) computer application subjects shall be evaluated by Subject teacher (Internal examiner), moderated & certified by the Principal, marks shall be sent to University.

Practical/Internal marks shall be awarded as below :

- | | |
|------------------------------------|----------|
| a) Record of Practical Assignments | 15 marks |
| b) Internal Viva-Voce | 15 marks |

Total - 30 marks

B.Com - I

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

Entrepreneurial Development-I

Full Marks : 70

Time : 3 Hours

Internal Assessment : 30

- **Level of knowledge: basic knowledge**
- **Objective:** To provide an introduction to entrepreneurship and its development process, environment and current scenario in India. It also enables the student to learn about project formulation, appraisal, financial and implementations. Further it attempts to provide conceptual clarification to small scale industry and the stages involved in the establishment of small business.

Contents

Unit-I

- Entrepreneurship - Introduction, Types of Entrepreneurship, Classification of Business, Theories of Entrepreneurship, Definitions of Entrepreneurship, Entrepreneur, Entrepreneurship, Entrepreneurial process & event, Theory of Achievement Motivation, McClelland's Experiments, Women Entrepreneur's Entrepreneurship and sociological theories,

Unit-II

Concept of Entrepreneurship - Entrepreneurship and environment-Policies governing entrepreneurs, entrepreneurial development programs (EDP) - Institutions for - entrepreneurship development. Role of government in organizing EDPs. Entrepreneurship development in other countries. Entrepreneurship and the role of innovation. Identifying & Developing Entrepreneurial Potential, Business Ideas Generation Process, Evaluation of Business Idea.

Unit-III

- Institutions for Entrepreneurial Development - Ancillarization in India, Ancillaries & Industrial Development, Ancillary Opportunities in different Economic Sectors, Role of consultancy organizations - Role of financial institutions -Bank finance to entrepreneurs, Entrepreneurship development: Role of developmental financial institutions.

Unit-IV

- Concept of project and classification of project identification project formulation - project report - project design - project appraisal - profitability appraisal - project planning - social cost benefit analysis - project financing.

UNIT- V:

- Financial analysis - Ratio analysis - Investment process; Break even analysis - Profitability analysis, - Budget and planning process.

Books Recommended:

- ✓ GN Pandey : A complete guide to successful entrepreneurship
(Vikas Publishing House, New Delhi)
- ✓ Vasanta Desai :Dynamics of entrepreneurial development and management;
- ✓ Vasanta Desai : Entrepreneurial development;
- ✓ Peter F. Drucker : Innovation and development;
- ✓ M.V. Deshpande : Entrepreneurship of small scale industries;
- ✓ Balakrishnan, G : Financing of small scale industries.

B.Com - II

(Same syllabus for all vocational subjects in B.Com - II)

Entrepreneurial Development - II

Full Marks : 70

Time : 3 Hours

Internal Assessment : 30

- **Level of knowledge: Basic knowledge**
- **Objectives: to develop entrepreneurship amongst students as an effective alternative to “white-collar job”. To gain an insight into the various concepts of entrepreneurship development.**

Unit-I

1. Entrepreneurship-Enterprise: Conceptual issues. Entrepreneurship vs. Management. Roles and functions of Entrepreneurship in relation to the enterprise and in relation to the economy. Entrepreneurship- interactive process between individual & economic environment. Small business as seedbed of Entrepreneurship. Career Planning, Choice of entrepreneurship as a career. Business Ideas: Process of generating business ideas. Evaluation of business ideas. Preparation of feasibility reports, ancillary opportunities in Agro Industries, Transportation, distribution, service industries.

Unit-II

- Entrepreneurial Support System -District Industry Centers (DICs) -Commercial Banks - State Financial Corporations - Small Industries Service Institutes (SISIs), Small Industries Development Bank of India (SIDBI), National Bank for Agriculture and Rural Development (NABARD), National Small Industries Corporation (NSIC) and other relevant institutions/organizations at State level.

Unit-III

- Market Survey and Opportunity Identification (Business Planning) - How to start a small scale industry- Procedures for registration of small scale industry - List of items reserved for exclusive manufacture in small scale industry - Assessment of demand and supply in potential areas of growth - Understanding business opportunity - Considerations in product selection - Data collection for setting up small ventures.

Unit-IV

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

Unit-V

- 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:

- ✓ A Handbook of Entrepreneurship, Edited by BS Rathore and Dr JS Saini; Aapga Publications, Panchkula (Haryana)
- ✓ Entrepreneurship Development by CB Gupta and P Srinivasan, Sultan Chand and Sons, New Delhi
- ✓ Environmental Engineering and Management by Suresh K Dhamija, SK Kataria and Sons, New Delhi 99
- ✓ Environmental and Pollution Awareness by Sharma BR, Satya Prakashan , New Delhi
- ✓ Environmental Protection Law and policy in India: Thakur Kailash, Deep and Deep Publications, New Delhi
- ✓ Handbook of Small Scale Industry by PM Bhandari
- ✓ Marketing Management by Philip Kotler, Prentice Hall of India, New Delhi
- ✓ Total Quality Management by Dr DD Sharma, Sultan Chand and Sons, New Delhi.
- ✓ Principles of Management by Philip Kotler TEE Publication

B.Com - III

(Same syllabus for all vocational subjects in B.Com - III)

Entrepreneurial Development - III

Full Marks : 70

Time : 3 Hours

Internal Assessment : 30

Level of knowledge: Basic Knowledge

Objectives: To gain an insight into the various aspects of Entrepreneurship development. To study the practical aspects of organization and management of small industries and village industries.

CONTENTS

Unit-I

- Role of Entrepreneur, Factors affecting Growth of Entrepreneurship, generation of employment opportunities, complementing and supplementing economic growth, bringing about social stability and balanced regional development of industries, role in export promotion and import substitution, forex earnings and augmenting & meeting local demand.
- Entrepreneurial behavior and psycho-theories, critical evaluation.

Unit-II

- Promotion of a venture – opportunities analysis, economic, social and technological, competitive factors, legal requirements for establishment of new unit, raising of funds, venture capital sources and documentation required.
- Organizing rural business, rural marketing potential marketing of agricultural inputs-warehousing, cold storage-importance and problems, governing policy.

Unit-III

- Organizing and management of agro-based industries and small scale industries, khadi and village industries – importance, problems, government policy and schemes for setting up these industries, financing schemes for khadi and village industries, small scale industries.
- WTO and small & village industries.

Unit-IV

- Indian Business Environment – Role of government in economic development, fiscal policy, industrial policy, industrial licensing, privatization, foreign trade policy, concept of cyber space and internet – importance of cyber marketing, internet usage applications. Technology as driver for entrepreneurship.

Unit-V

- Project Report Preparation - Preliminary Project Report -Techno-Economic feasibility report- Project Viability, silent features of DPR. Specific formats for bank.

Books Recommended:

- ✓ Rajgopal, organizing Rural business (Sage Publications, New Delhi)
- ✓ Tandon BC, Environment and Entrepreneur (Chugh Publications, Allahabad)
- ✓ SS Khanka, Entrepreneurial development (S Chand & Co)
- ✓ Srivastava SB, A practical guide to industrial entrepreneurs (Sultan Chand & Sons, New Delhi)
- ✓ Prasanna Chandra, Project preparation, Appraisal, implementation (Tata McGraw Hill, New Delhi)
- ✓ Pandey IM, Venture Capital – The Indian Experience (Prentice Hall of India)

[Hindi/Marathi Books as per B.Com., part I syllabus]

**QUESTION PAPER PATTERN FOR
Entrepreneurial Development SUBJECTS OF
BCom – I, BCom –II, BCom – III**

Full Marks : 70

Time : 3 Hours

- N.B.) a) All questions are compulsory
b) All Questions carry equal marks. (Fourteen marks each)

Q. 1 : EITHER

[a] Unit-I 7 Marks

[b] Unit-I 7 Marks

OR

[c] Unit-I 14 Marks

Q. 2 : EITHER

[a] Unit-II 7 Marks

[b] Unit-II 7 Marks

OR

[c] Unit-II 14 Marks

Q. 3 : EITHER

[a] Unit-III 7 Marks

[b] Unit-III 7 Marks

OR

[c] Unit-III 14 Marks

Q. 4 : EITHER

[a] Unit-IV 7 Marks

[b] Unit-IV 7 Marks

OR

[c] Unit-IV 14 Marks

Q. 5 :

[a] Unit-V 7 Marks

[b] Unit-V 7 Marks

OR

[c] Unit-V 14 Marks

VOCATIONAL COURSES

Group - I

Tax Procedures & Practice

B.COM - I

Tax Procedures & Practice – I

Full Marks : 70

Time : 3 Hours

Internal Assessment : 30

Unit I

Indian Income Tax Act, 1961

- Definitions – Person, Assesses, Assessment, Assessment Year, previous year Income, Agricultural Income, Company, Indian Company, Business, Capital Asset,. Short Termcapital Asset.
- Capital and Revenue: capital ; Expenditure, Revenue Expenditure, Capital loss and revenue loss Residential Status & Tax Liability:Residential Status of the Assessee- Individuals, Hindu undivided families, Firm & Association of persons, Companies, other persons. Scope of total Income, Classification of Income problems on Residence and Tax Liability

Unit II

Computation of Income Under the head of :

- Income form salaries including Retired persons
- Income form House Property.

Unit III

Computation:

- Capital gains
- Income form other sources
- Deductions u/s- 80C, 80CCC, 80D, 80DD, 80DDB, 80E, 80G, 80U
- Computation of total and Tax liability an Individual.

Unit IV

- Income –tax authorities- their appointment, Jurisdiction and power.
- Permanent Account Number
- Payment of advance tax; filing of return of income; assessment; collection and
- recovery of tax .
- Offences, prosecutions, penalties .

Unit V

- Refunds of Tax
- Appeals, Revision & References
- Agricultural Income
- Interest payable by to Assessee.

Books Recommended:

- ✓ V.K. Singhania ,Students Guide to income Tax (Taxman, New Delhi)
- ✓ Dr. V.K. Jain, Income Tax for beginners (Sheth Publishers, Mumbai)
- ✓ Girish Ahuja, Ravi Gupta, Systematic Approach to Income Tax (Bharat, New Delhi)
- ✓ K.C. Jain, V.P.Gaur, D.B. Narung Direct Taxes (Kalyani Publisher, Delhi)
- ✓ Dr. V. Upgade and Dr. A.K. Shende Direct Taxes (Anuradha publication, Nagpur)
- ✓ Dr. Shripad Sonegaonkar, Prof. Ravindra Sontakke, Prof. Milind Patil Auditing and Income Tax (Himalaya publishing House, Nagpur)

B.COM - I

Tax Procedures & Practice – I

PATTERN OF QUESTIONS PAPER

Full Marks : 70

Time : 3 Hours

Internal Assessment : 30

Question No. 1 –Unit I	[a]	Theory	07 Marks
	[b]	Practical (Problem)	07 Marks
		OR	
	[c]	Theory	07 Marks
	[d]	Practical (Problem)	07 Marks
Question No. 2 –Unit II	[a]	Problem	07 Marks
	[b]	Problem	07 Marks
		OR	
	[c]	Problem	14 Marks
Question No.3 –Unit III	[a]	Problem	07 Marks
	[b]	Problem	07Marks
		OR	
	[c]	Problem	14 Marks
Question No.4 –Unit IV	[a]	Theory	07 Marks
	[b]	Theory	07 Marks
		OR	
	[c]	Theory	07 Marks
	[d]	Theory	07Marks
Question No.5 –Unit V	[a]	Theory	07 Marks
	[b]	Theory	07Marks
		OR	
	[c]	Theory	07 Marks
	[d]	Theory	07 Marks

B.COM.- II
Tax Procedures & Practice – II

Full Marks : 70

Time : 3 Hours

Internal Assessment : 30

CONTENTS

Unit I

- Profits and Gains of Business and Professions.
- Assessment of Firms

Unit II

- Assessment of Hindu Undivided Family
- Taxation of Co-Operative Societies

Unit III

- Taxation of Trusts & Charitable and religious institutions
- Set off and carry forward of losses
- Deduction and Collection of Tax at Source.

Unit IV

- Assessment of Companies
- Assessment of Association of Persons

Unit V

- Tax Evasion, Tax Avoidance
- Tax Planning
- Tax Management
- Self – Assessment, Regular Assessment
- National Tax Tribunal
- Credit for advance Tax

Books Recommended:

- ✓ K.C. Jain, V.P. Gaur, D.B. Narang, Aykar Direct Taxex (Kalyani Publisher, Delhi)
- ✓ Dr. V. Upgade & Dr. A.K. Shende Direct Taxes (Anuradha publication, Nagpur)
- ✓ Sonegaonkar, Prof. Sontakke, Prof. Patil, Auditing and Income Tax (Himalaya Publishing House, Nagpur)
- ✓ Sundarbahu : Income Tax Law & Practice (S. chand & company, New Delhi)
- ✓ V.K. Singhanian : Students Guide to Income Tax (Taxmann, New Delhi)
- ✓ B.B. Lal : Direct Taxes (Konark publishers pvt.Ltd. , Delhi)

(B.COM.II)

Tax Procedures & Practice – II

PATTERN OF QUESTIONS PAPER

Full Marks : 70

Time : 3 Hours

Internal Assessment : 30

Question No. 1 –Unit I	[a]	Problems	14 Marks
		OR	
	[b]	Problems	14 Marks
Question No. 2–Unit II	[a]	Problems	14Marks
		OR	
	[b]	Problems	14 Marks
Question No. 3 –Unit III	[a]	Problems	07 Marks
	[b]	Problems	07 Marks
		OR	
	[c]	Problems	14 Marks
Question No. 4 –Unit IV	[a]	Problems	14 Marks
		OR	
	[b]	Problems	14 Marks
Question No. 5 –Unit V	[a]	Theory	07 Marks
	[b]	Theory	07 Marks
		OR	
	[c]	Theory	07 Marks
	[d]	Theory	07 Marks

B.COM - III
Tax Procedures & Practice – III

Full Marks : 70

Time : 3 Hours

Internal Assessment : 30

CONTENTS

Unit I

CENTRAL EXCISE DUTY

Unit II

Customs Act 1962

Unit III

Central Sales Tax Act 1956 & MSVAT

Unit IV

Service Tax

Unit V

Wealth Tax : Computation of Taxable net wealth of person & company

Books Recommended:

- ✓ Dr. H.C. Mehrotra and Dr. S.P. Goyal Direct & Indirect Taxes (Sahitya Bhawan, Agra)
- ✓ V.S. Datey : Indirect Taxes law and practice (Taxman, New Delhi)
- ✓ V. Balchandran : Indirect Taxes (Sultan chand & Sons , Delhi)
- ✓ Girish Ahuja , Ravi Gupta , Indirect Taxes (Bharat, New Delhi)

Tax Procedures & Practice – III

PATTERN OF QUESTIONS PAPER

Full Marks : 70

Time : 3 Hours

Internal Assessment : 30

Question No. 1 –Unit I	[a]	Theory	OR	07 Marks
	[b]	Problem		07 Marks
	[c]	Theory		07 Marks
	[c]	Problem		07 Marks
Question No. 2 –Unit II	[a]	Theory	OR	07 Marks
	[b]	Problem		07 Marks
	[c]	Theory		07 Marks
	[c]	Problem		07 Marks
Question No. 3 –Unit III	[a]	Theory	OR	07 Marks
	[b]	Problem		07 Marks
	[c]	Theory		07 Marks
	[c]	Problem		07 Marks
Question No. 4 –Unit IV	[a]	Theory	OR	07 Marks
	[b]	Problem		07 Marks
	[c]	Theory		07Marks
	[d]	Problem		07 Marks
Question No. 5 –Unit IV	[a]	Theory	OR	07 Marks
	[b]	Problem		07Marks
	[c]	Theory		07 Marks
	[d]	Problem		07 Marks

Group II.
Office Management and Secretarial Practice
B.COM - I

Office management & Secretarial practice - I

Full Marks : 70

Time : 3 Hours

Internal Assessment : 30

Objective:

The subject of office procedure and Management occupies an important place in the course contents for industrial and personnel management as well as for other different professional examination. The latest knowledge of this discipline is indispensable for the in-depth understanding of modern business world which has becoming highly professional and dynamic. The office is the most significant part of any organizations as being the nerve centre of it.

Unit-I

- Secretarial/officials functions of PA/PS: Secretarial/ Official functions of Personal Assistant/ Personal Secretary, Personal and professional qualities of Personal Assistant/ Personal Secretary and Telephone conduct.

Unit-II

- Sources of information: Telephone Directories, Railway time table, Year Books, Government reports, Encyclopedia, Travel information, Rail, Air, Sea

Unit-III

- Public relations of PA/PS: Receptionist duties, message book recording messages, visitors diary.

Unit-IV

- Office machines & equipments: Office machines and equipments - need and importance.
- Function and operation of the following office machines and appliances.
 - o Electronic calculator,
 - o Cyclo-Styling machine, Electronic Stencil cutter
 - o (Scanner), Xerox machine, Electronic photocopier.
 - o Billing machine, Time recorder, Cash register.
 - o Tape recorder, Dictaphone, Intercom, PBX, EPABX.
 - o Desktop Computer and Laptop Pc.
 - o Functioning of FAX machine
 - o Sending and receiving E-mail.

Unit-V

- Development of M.I.S. (Management Information System): Meaning, Objectives, Need & Importance, Principle of Management Information System.

Recommended books:

- ✓ Office Management and Procedure by RK Sharma, Shashi Gupta and Sushil Nayar; Kalyani Publication, Ludhiana
- ✓ Office Management by PK Gupta
- ✓ Office Management by Ghosh and Aggarwal
- ✓ Office Management by Gupta, Bansal, Jain and Malik
- ✓ Modern Office Management by Dr. IM Sahai
- ✓ Office Management and Procedure by Singh and Chhabhria; Dhanpat Rai and Sons, New Delhi
- ✓ Manual of Office Management and Correspondence by BN Tondon; S Chand and Co., Ram Nagar, New Delhi

B.COM - II

Office management & Secretarial practice - II

Full Marks : 70

Time : 3 Hours

Internal Assessment : 30

UNIT – 1

- Typing of letters, blocked, semi blocked and NOMA simplified with open closed and mixed punctuations. Typing of short letters (small and/or full size letter papers) one page letter and letter running into more than one page.
- Typing on printed forms like invoices, bills, quotations, tenders index cards, telegrams, etc. Composing at the typewriter (using typewriting as a writing tool, drafting the subject matter at the typewriter directly. Typing from recorded tapes.

UNIT – 2

- Typing of addresses on envelopes, inland and postcards including window display chain feed. Typing of annexure and appendices to letters.
- Production typing, typing of simple and confused manuscripts. Typing of orders, circulars, notices, memoranda, notes, advertisements, interview letters, appointment letters etc. Typing of bibliography, Typing of graph papers.

UNIT – 3

- Tabular typing, two columns table and multiple column table box, etc. display of tabulation work. Typing of financial and costing statements, use of carbon paper for taking out more than one copy. Methods using carbon, machine assembly method and desk assembly method.
- Care and maintenance of the typewriter. Oiling and cleaning of the machine. Change of ribbon, Minor repair work.

UNIT – 4

- Correction of errors on the carbon copies (paper being in the machine and taken out of the machine).
- Calculation of speed, straight copy typing (GWAM, CWAM and NWAM) and production typing (G-PRAM and N-PRAM) and MWAM. Speed competition, Indian and world records in typing.

UNIT – 5

- Stencil cutting : Its insertion in the machine change of ribbon setter or removal of ribbon. Placement of subject matter, use of different materials like, styles scales, slate, signature pad etc.
- Personal habits and work habits, personal appearance, willingness, promptness, initiative, trustworthiness, punctuality, etc. Following instructions/directions.

Recommended books:

- ✓ Office Management and Procedure by RK Sharma, Shashi Gupta and Sushil Nayar; Kalyani Publication, Ludhiana
- ✓ Office Management by PK Gupta
- ✓ Office Management by Ghosh and Aggarwal
- ✓ Office Management by Gupta, Bansal, Jain and Malik
- ✓ Modern Office Management by Dr. IM Sahai
- ✓ Office Management and Procedure by Singh and Chhabhria; Dhanpat Rai and Sons, New Delhi
- ✓ Manual of Office Management and Correspondence by BN Tondon; S Chand and Co., Ram Nagar, New Delhi

B.COM - III

Office management & Secretarial practice - III

Full Marks : 70

Time : 3 Hours

Internal Assessment : 30

Unit-I

- Office communication: principles of business communication – means of communication – oral, written, visual, audio-visual, the internet; electronic mail, video-conferencing – essential of good business letter.
- Business correspondence:
 - Personnel – Drafting of interview letters, call letters and offer of appointment; provisional appointment orders; final order of appointment, employee disciplinary matters – show causes notices, charge sheets, letter of dismissal, discharge and other punishments.
 - Purchase – request for quotations, tenders, samples and drawings, test order, complaints and follow-up.
 - Sales – drafting of sales letters, circular letters, preparation of sales notes with condition of sale; status inquires, preparation of market survey reports, reports of sales manager such as sales promotion matters, drafting of advertisements.
 - Accounts – correspondents with various agencies: customers – regarding dues, follow up letters, banks – regarding over-drafts, cash credits and account current; insurance companies – regarding payments, renewal of insurance premium claims and their settlement; public authorities like provident fund commissioner, post and telegraph authorities, regarding payment of provident fund contributions; installation of new connections and payment of telephone bills; payment of sales tax.
 - Miscellaneous: Resume, letter of application, goodwill messages, condolence letters.

Unit-II

- Administration and Miscellaneous: Drafting of telegraphic and facsimile messages, messages through electronic media; public notices and invitations, representations to Trade Associations, Chambers of Commerce and Public authorities.
- Interdepartmental communication: Internal memos, office circulars, office orders, office notices, representation of chief executive and replies thereto, communication with regional/branch offices.
- Preparation of press releases

Unit-III

- Company Secretarial Practice – Nature and meaning of company, promotion and incorporation of a company, familiarization with the concept of board of directors, shareholders and company meetings, company secretary.
- Secretarial correspondence with the shareholders and debenture holders pertaining to dividend and interest, transfer and transmission.
- Company meetings – kinds of meetings and resolutions, law practice and procedure relating to general meetings and other meetings, recording and signing of minutes, drafting of resolutions, notice, agenda and minutes.

Unit-IV

- Drafting of directors report, chairman speech, statutory registers and statutory returns – maintaining and monitoring the statutory registers, preparing and filling with Registrar of Companies, annual returns, reports and accounts, returns of allotment, notices of and changes to registered office and appointment in respect of directors, secretary and auditors.
- Art of conducting negotiations; art of public relation; drafting of corporate notices and advertisements, corporate image building.

Unit-V

- Centering, horizontal and vertical mathematical and judgement placement. Proof reading and correcting of error, proof correction marks, use of different types of erasing materials, erasers (rubber, pencial) chemical tape, chemical liquid, correction tape within the machine squeezing and superseding. Key board operation : Need for proper type and size of tables and chairs for use of typist, sitting postures materials required.

Recommended books:

- ✓ RC Sharma & Krishna Mohan: Business Correspondence and Report Writing – Tata McGraw Hill Publication Co. Ltd., New Delhi.
- ✓ Pink & Thomas: English Grammar, Composition and Correspondence – Donnington Press, Berks.
- ✓ Tickoo, Champa & Sasikumar, Jay: Writing with purpose, Delhi – Oxford University Press, 1979
- ✓ Hill LA: Letter writing for students of English, London - Oxford University Press, 1963
- ✓ Arora VN & Chandra, Laxmi: Improve your writing, Delhi – Oxford University Press, 1981
- ✓ VK Jain: Company law & Practice, Seth Publishers, New Delhi
- ✓ ML Sharma: Secretarial practice with registrar of companies – Taxmann Allied Services Pvt. Ltd. New Delhi – 110005
- ✓ K Mujumdar, GK Kapoor, company Law and Practice, Taxmann Allied Services Pvt. Ltd. New Delhi – 110005

QUESTION PAPER PATTERN FOR
Office management & Secretarial practice
SUBJECTS OF
BCom – I , BCom –II, BCom – III

Total Marks : 70

- N.B.) a) All questions are compulsory
b) All Questions carry equal marks. (Fourteen marks each)

Q. 1 : EITHER

[a] Unit-I 7 Marks

[b] Unit-I 7 Marks

OR

[c] Unit-I 14 Marks

Q. 2 : EITHER

[a] Unit-II 7 Marks

[b] Unit-II 7 Marks

OR

[c] Unit-II 14 Marks

Q. 3 : EITHER

[a] Unit-III 7 Marks

[b] Unit-III 7 Marks

OR

[c] Unit-III 14 Marks

Q. 4 : EITHER

[a] Unit-IV 7 Marks

[b] Unit-IV 7 Marks

OR

[c] Unit-IV 14 Marks

Q. 5 :

[a] Unit-V 7 Marks

[b] Unit-V 7 Marks

OR

[c] Unit-V 14 Marks

Group III.
Advertising, Sales Promotion and Sales Management

B.COM - I

Advertising, Sale Promotion and Sales Management – I

Full Marks : 70

Time : 3 Hours

Internal Assessment : 30

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

Unit- 2

- 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- 3

- Objective Setting and market Positioning; Dagmar Approach in Determination of Target Audience and understanding them. Assumptions about consumer behavior an advertiser makes. Building of Advertising Programme-Message, Headlines, Copy, Logo, Illustration, Appeal, layout Campaign Planning. Creative Strategies. Production and execution of TVCs and print ads

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Unit-4

- 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-5

- Role of selling in planed 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.

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 McGrow Hill.
- ✓ Jethwaney & Jain – Advertising Management, Oxford Univ. Press

B.COM - II

Advertising, Sales Promotion and Sales Management – II

Full Marks : 70

Time : 3 Hours

Internal Assessment : 30

- 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.
- **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 – II

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

- **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.

Unit-III

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

- Role of selling in planed 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-V

- 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 mangers/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)

B.COM - III
Advertising, Sales Promotion and Sales Management – III

Full Marks : 70

Time : 3 Hours

Internal Assessment : 30

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
- 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-II

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

Unit-III

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

Unit-IV

- Sales Territories - Concept of Sales territory - Procedures for setting up Sales territories - Deciding assignment of sales personnel to territories - 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-V

- 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

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
- ✓ Successful Sales Promotion – Choudhry, Elliot & Toop, Orient Longman
- ✓ Advertising Management by Batra, Myers and Aakar(5th Ed.) PHI
- ✓ Promotion Management by S.A. Chunawalla (2nd Ed.) Himalaya

QUESTION PAPER PATTERN FOR
Advertising, Sales Promotion and Sales Management
SUBJECTS OF
BCom – I , BCom –II, BCom – III

Total Marks : 70

- N.B.) a) All questions are compulsory
b) All Questions carry equal marks. (Fourteen marks each)

Q. 1 : EITHER

[a] Unit-I 7 Marks

[b] Unit-I 7 Marks

OR

[c] Unit-I 14 Marks

Q. 2 : EITHER

[a] Unit-II 7 Marks

[b] Unit-II 7 Marks

OR

[c] Unit-II 14 Marks

Q. 3 : EITHER

[a] Unit-III 7 Marks

[b] Unit-III 7 Marks

OR

[c] Unit-III 14 Marks

Q. 4 : EITHER

[a] Unit-IV 7 Marks

[b] Unit-IV 7 Marks

OR

[c] Unit-IV 14 Marks

Q. 5 :

[a] Unit-V 7 Marks

[b] Unit-V 7 Marks

OR

[c] Unit-V 14 Marks

Group-IV
Computer Applications

B.Com. Part-I

Information Technology & MIS (IT & MIS)

Full Marks : 70

Time : 3 Hours

Practical : 30

Unit –I

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; 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-II

Spreadsheet Package

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

Unit-III

PowerPoint Presentation

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

Unit-IV

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, creating queries, forms, reports and macros in ms-access.

Unit-V

MIS

- Systems Concepts - Systems approach, characteristics, Types of Systems; Elements – input, Output, environment, Boundary Interface, Feedback & Control; Systems Life Cycle; MIS, TPS, OAS,DSS,KWS, Value of information, information life cycle, data Vs information, Components of MIS, characteristics of MIS.
- System Analysis : System development life cycle.
- Modeling the required system, E-R diagrams, ELHs, ECDs, user view of processing, modeling input output data.

Recommended books:

- ✓ Microsoft Office –2000 – Gini Courter , Annelte Marquis BPB
- ✓ It Today (Encyclopaedia) – S.Jaiswal
- ✓ A First Course In Computers – Sanjay Saxena
- ✓ First Text Book On Information Technology – Srikant Patnaik
- ✓ Guide To Microsoft Access – Carl Townsend
- ✓ An Introduction To Database Management System – Bipin C. Desai (Galgotia Pub.)
- ✓ Database Management Design – CSV Murthy (Himalaya)
- ✓ Management Information System - Goyal
- ✓ Management Information System : Jawadekar (TMH)

Practical: (30 Marks)

The practical's shall be evaluated by Internal & External examiner appointed by university.

The practical's shall be based on following:

**Practical assignments in MS WORD, MS EXCEL & MS POWER POINT
(MS OFFICE 2007**

Practical marks shall be awarded as below :

a) Record of Practical Assignments	05 marks
b) Writing & execution of two practical assignments	15 marks
c) External Viva-Voce	10 marks

Total -	30 marks

B.Com. Part-II

Visual Basic & DBMS (VB & DBMS)

Full Marks : 70

Time : 3 Hours

Practical : 30

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, 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)

Unit –II

- 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.
- **Arrays** : Declaring an Array, Types of Array (Fixed arrays, Single-dimensional arrays, Multidimensional arrays, Dynamic arrays), Control Array.

Unit – III

- **Menus** : Creating Menus, Adding Menu Items, Adding Code for the Menus, Modifying menus at run time, Creating Pop-Up Menus.
- Use of data control, creating database using Visual data manager
- Data Reports, Data Environment designer adding connection & commands Data report controls creating & printing reports.
- **Error handling** : Types of errors, Debugging , tools for debugging, break mode, break points, watch window, immediate window. Handling runtime errors.

Unit –IV

- Database environment, Data processing, Traditional and DBMS environment, Database system, Introduction to DBMS, Database Approach - Objectives, benefits, characteristics, Advantages of DBMS, data abstraction, data models, logical model physical models, E-R relationship model, relational model, network model, hierarchical model, DBMS Languages, Database Administrator.
- Relational data base management system (RDBMS)
- Structure of relational database, relational algebra tuple relational calculus, domain relational calculus.
- Relational database design : normalization using functional dependencies.

Unit – V

ORACLE

- Introduction to Oracle as RDBMS, Oracle as a multi-user system, logging in and logging out of Oracle, database administrator (DBA) and its role, creation of user and passwords.
- SQL ; STRUCTURED QUERY LANGUAGE
- History and Standardization of SQL, benefits of SQL, elements of SQL, languages : Database objects, reserve words, key words, literals, variables, data type : number, date, long, raw and long raw, var, varchar data types.
- COMMANDS TO BE COVERED - Create table, drop table, modify, alter table, Insert, update, delete, select

Recommended books:

- ✓ Paul Sheriff Teaches VB-6 : Sheriff (PHI)
- ✓ Learn VB6 : Halvarson (Microsoft/PHI)
- ✓ VB Programming for a Absolute Beginner – Michael Vine (PHI)
- ✓ Visual Basic: Stephen Solosky (PHI)
- ✓ Complete Reference Visual Basic – Tata McGraw Hill
- ✓ DBMS : Korth and Sudarshan
- ✓ DBMS : Desai
- ✓ Database Management System : R. Panneerselvam (phi)
- ✓ Oracle : IT Today (encyclopedia)

Practical: (30 Marks)

The practical's shall be evaluated by Internal & External examiner appointed by university.

The practical's shall be based on following:

The Practical should be based on the Visual Basic 6 and Oracle 8i

Practical marks shall be awarded as below :

a) Record of Practical Assignments	05 marks
b) Writing & execution of two practical assignments	15 marks
c) External Viva-Voce	10 marks

Total -	30 marks

B.Com. Part-III

E-Commerce & Web Development (EWD)

Full Marks : 70

Time : 3 Hours

Practical : 30

Unit –I

- Introduction to Internet, History & Development of Internet, WWW, Information retrieval on the web, Client, Server, URL, ISP,
- E-Mail, e-learning, e-book, e-advertisement, e-governance, E-Banking
- Introduction, Different forms of E-banking, Global scenario of e-banking, e-banking in India, security issues, benefits of e-banking.
- **E-Commerce** : Introduction, Definition, Benefits of E-Commerce, Impact of E-Commerce on business models, Traditional Commerce Vs E-Commerce, Advantages and Disadvantages of E-Commerce, Electronic Commerce and the Trade Cycle.

Unit-II

- **Electronic Market** : Usage, Advantages and Disadvantages and its future.
- **Electronic Data Interchange (EDI)** : Introduction, Benefits, Trade Cycle and Example.
- **Internet Commerce** : Introduction, Internet Trade Cycle and example, **Internet Security** : Secure Transaction, Privacy issues, computer crimes and its type, **Security Issues** : Security threats like damage to data, loss of data and unauthorized use of data, **Security Procedure** : Firewall, Encryption, Password, Access Control List, Digital Certificate.

Unit –III

-
- **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 –IV

- 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 –V

- **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.
- **Embedding Multimedia** : Introduction, Embedding Multimedia, Inserting sound/audio formats, video file formats. Introduction to CSS.

Recommended books:

- ✓ Electronic Commerce : Greenstein and Feinman (TMH)
- ✓ E-Commerce : Bhushan Dean – S. Chand
- ✓ Web Publishing : Monic D'souza and J D'souza
- ✓ Complete HTML : BPB
- ✓ E-Commerce : Bhushan Dean – S. Chand

Practical: (30 Marks)

The practical's shall be evaluated by Internal & External examiner appointed by university.

The practical's shall be based on following:

Practical assignments in HTML & Ecommerce.

Practical marks shall be awarded as below :

a) Record of Practical Assignments	05 marks
b) Writing & execution of two practical assignments	15 marks
c) External Viva-Voce	10 marks

Total -	30 marks

**QUESTION PAPER PATTERN FOR
COMPUTER APPLICATIONS SUBJECTS OF
BCom – I , BCom –II, BCom – III**

Total Marks : 70

- N.B.) a) All questions are compulsory
b) All Questions carry equal marks. (Fourteen marks each)

Q. 1 : EITHER

- | | |
|------------|---------|
| [a] Unit-I | 7 Marks |
| [b] Unit-I | 7 Marks |

OR

- | | |
|------------|----------|
| [c] Unit-I | 14 Marks |
|------------|----------|

Q. 2 : EITHER

- | | |
|-------------|---------|
| [a] Unit-II | 7 Marks |
| [b] Unit-II | 7 Marks |

OR

- | | |
|-------------|----------|
| [c] Unit-II | 14 Marks |
|-------------|----------|

Q. 3 : EITHER

- | | |
|--------------|---------|
| [a] Unit-III | 7 Marks |
| [b] Unit-III | 7 Marks |

OR

- | | |
|--------------|----------|
| [c] Unit-III | 14 Marks |
|--------------|----------|

Q. 4 : EITHER

- | | |
|-------------|---------|
| [a] Unit-IV | 7 Marks |
| [b] Unit-IV | 7 Marks |

OR

- | | |
|-------------|----------|
| [c] Unit-IV | 14 Marks |
|-------------|----------|

Q. 5 :

- | | |
|------------|---------|
| [a] Unit-V | 7 Marks |
| [b] Unit-V | 7 Marks |

OR

- | | |
|------------|----------|
| [c] Unit-V | 14 Marks |
|------------|----------|

Vocational Group V
Principles & Practice of Insurance
B.COM. – I
Principles & Practice of Insurance - I

Full Marks : 70

Time : 3 Hours

Internal Assessment : 30

Level of knowledge - Basic knowledge.

Objective - To create awareness regarding basic knowledge about Principles & Practice of Insurance.

Unit – I

- Concept of Risk, meaning, definition, classification of Risk.
- Risk management : Meaning and definition, features of Risk management, importance of Risk Management, objectives of Risk Management, Principles of risk Insurance Management, Process of Risk Insurance Management.

Unit – II

- Insurance Basics : Definition of Insurance, Kinds of insurance, functions, importance / role / benefits of insurance.
- Essentials of Contract of Insurance : Principles of contract of insurance.
- Reinsurance : Important concepts, characteristics, types of reinsurance, double cover, external and internal insurance.

Unit – III

- Privatization of Insurance Business in India: meaning, background of privatization performance of public sector.
- Contribution of private sector, liberalization required for privatization, effect of globalization on insurance sector.

- General Insurance Corporation of India : Background main provisions of General Insurance Act, GIC of India, Establishment & objects, functions of subsidiary company.

Unit – IV

- Insurance document – Proposal form, policy form, cover note, certificate of Insurance, endorsement, co-insurance and renewal receipt.
- Insurance Laws – Insurance Act, 1938, Life Insurance Corporation Act, 1956, General Insurance Business (Nationalization) Act, 1972, Definitions only.

Unit – V

- Role of Insurance Agent – Meaning and definition of agents, recruitment, training, duties, rights, code of conduct for agents, essential qualities for a successful agent.
- Role of IRDA – Insurance regulatory and development authority – Constitution, objectives, duties and powers, Role of IRDA in appointing agents.

Recommended books:

- ✓ Fundamental Of Insurance, R.K. Gupta, Himalaya Publishing House.
- ✓ Principles & Practice of Insurance, Dr. P. Periasamy, Himalaya Publishing House
- ✓ बीमा के सिद्धांत एवं व्यवहार – भगवती प्रकाश अर्मा, राजीव जैन, पुरुषोत्तम दयाल— हिमालया पब्लिशिंग हाउस

B.COM. – II

Principles & Practice of Insurance - II

Full Marks : 70

Time : 3 Hours

Internal Assessment : 30

Level of knowledge - Basic knowledge.

Objective - To create awareness regarding basic knowledge about Principles & Practice of Insurance.

Unit – I

Life Insurance

- Organization, management, regulation, role and functions of life insurance, incorporation, essential features of life insurance.
- Marketing of life insurance product, insurance funds, investment of life, insurance funds, classification of life insurance policies.

Unit – II

- Concept of trust in life insurance policy, settlement of life insurance claims on the maturity of policy.
- Accounting procedure in life insurance business, analysis and interpretation of financial statement of life insurance organization.

Unit – III

Marine Insurance

- Nature of Marine Insurance, Marine insurance contract, Marine insurance policies, policy conditions premium calculation, kinds of Marine insurance policies.
- Marine losses, payment of claims, proximity clause, voyage warranties, progress of Marine insurance, business in India.

Unit – IV

Fire Insurance

- Nature of fire insurance, fire insurance policies, policy conditions, premium calculation, fire insurance contracts.
- Policies, rate of fixation in fire insurance, kinds of fire insurance, payment of claims, reinsurance, progress of fire insurance.

Unit – V

Miscellaneous Insurance

- 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
- बीमा के सिद्धांत एवं व्यवहार — भगवती प्रकाश अर्मा, राजीव जैन, पुरुषोत्तम दयाल— हिमालया पब्लिशिंग हाऊस

B.COM. – II
QUESTION PAPER PATTERN FOR
Principles & Practice of Insurance - II

Full Marks : 70

Time : 3 Hours

N. B. :- 1] All questions are compulsory.

2] All questions are carry equal marks.

Q. 1 : EITHER

[a] Unit-I 7 Marks

[b] Unit-I 7 Marks

OR

[c] Unit-I 7 Marks

[d] Unit-I 7 Marks

Q.2 : EITHER

[a] Unit-II 7 Marks

[b] Unit-II 7 Marks

OR

[c] Unit-II 7 Marks

[d] Unit-II 7 Marks

Q.3 : EITHER

[a] Unit-III 7 Marks

[b] Unit-III 7 Marks

OR

[c] Unit-III 7 Marks

[d] Unit-III 7 Marks

Q. 4 : EITHER

[a] Unit-IV 7 Marks

[b] Unit-IV 7 Marks

OR

[c] Unit-IV 7 Marks

[d] Unit-IV 7 Marks

Q. 5 : EITHER

[a] Unit-V 7 Marks

[b] Unit-V 7 Marks

OR

[c] Unit-V 7 Marks

[d] Unit-V 7 Marks

B.COM. – III

Principles & Practice of Insurance - III

Full Marks : 70

Time : 3 Hours

Internal Assessment : 30

Level of knowledge - Basic knowledge.

Objective - To create awareness regarding basic knowledge about Principles & Practice of Insurance.

Unit – I

- Mathematical application of insurance – probability and its use in insurance pooling in insurance.
- Morality Table – various columns of life table, ultimate, aggregate, truncated aggregate tables, calculation of life insurance premium.
- Theory of Indices, Arithmetic's and Geometric Progress, Binomical Expansion, contracted method of multiplication and division.

Unit – II

- Compound Interest – Accumulated value and present value, nominal and effective rates of interest, discount and discounted value, nominal and effective rates of discount, equation of value equated time.
- Annuities – Deferred annuities, perpetuities, immediate annuities, annuities due, redemption of loans, sinking funds, capital redemption assurance.

Unit – III

- Methods of payment of amount insured, premium as consideration for insurance benefits, equation of values of insured benefits and premiums in consideration, nature of installment premiums.
- Probability – Two important theorems of probability.

Unit – IV

- 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 – V

Meaning of policy values, retrospective policy value, prospective policy value, symbols of policy value, calculation of policy value, progress of policy value, equality of prospective and retrospective values.

- Treatment of incidence in premium income, outstanding premium claim, acceleration reserve, reserve of laps' policy.

Recommended books:

- ✓ Fundamental Of Insurance, R.K. Gupta, Himalaya Publishing House.
- ✓ Principles & Practice of Insurance, Dr. P. Periasamy, Himalaya Publishing House
- ✓ बीमा के सिद्धांत एवं व्यवहार — भगवती प्रकाश अर्मा, राजीव जैन, पुरुषोत्तम दयाल— हिमालया पब्लिशिंग हाउस

