



# Kavikulguru Kalidas Sanskrit University ,Ramtek

## Program Structure

**Name Of the Program:- B.Com.**

Program Curriculum (Syllabus)

Approved by the Academic Council No.1/2020, dt. 15-02-2020,

**(2020- 21 Onwards)(Version 1.0)**

1	<b>Name of the Program</b>	Bachelor of Commerce
2	<b>Program Code</b>	
3	<b>Program Abbreviation</b>	B.Com
4	<b>Program Level (PG/UG/PG Diploma/ Diploma/ Certificate etc.</b>	U.G.
5	<b>Subject</b>	Commerce
6	<b>Name of the Faculty</b>	Commerce
7	<b>Name of the Board of Study</b>	Commerce and Business Administration
8	<b>Name of the Department</b>	Commerce
9	<b>Assessment Type</b>	C.B.C.S
10	<b>Examination Type &amp; Paper Pattern</b>	Theory and Practical
11	<b>Separate Passing</b>	Yes
12	<b>Program Type</b>	Degree Course
13	<b>Program Duration</b>	3 Years (Six Semester)
14	<b>Program Description</b>	Degree course
15	<b>Program Objective</b>	To develop relevant knowledge and skills in the students in order to prepare them to succeed in the area of commerce.
16	<b>Program Outcome</b>	Degree in Commerce
17	<b>Total Credits (Minimum and Maximum Credits)</b>	104
18	<b>Intake Capacity (One Batch)</b>	80 to 120
19	<b>Medium of Instruction</b>	English/Marathi / Hindi
20	<b>Medium of Examination</b>	English/Marathi / Hindi
21	<b>External Students Admission</b>	NA
22	<b>Age Limit (if required)</b>	Not Applicable
23	<b>Eligibility</b>	Passed Std. XII Examination

		equivalent exam										
<b>24</b>	<b>Total Marks</b>	2600										
<b>25</b>	<b>Note</b>											
Course Code	Course Title	No. of Lecture (*L) hours per week	Tutorial (*T)/ Practical (*P) per week	Internal		Theory		Other		Subject Total		No. of Credit  (if Credit System is applicable)
				(Pr / Desr / Viva/ Oral/ Test/Sessional etc.)						(in case of joint passing )		
				A		B		C		A+B+C		
				Max	Passing	Max	Passing	Max	Passing	Max	Passing	

### First Year Semester I

BCom-I- 1	Sanskrit Literature & poetics	3	1	20	7	80	28	0	0	100	35	4
BCom-I- 2	English Language	4	0	20	7	80	28	0	0	100	35	4
BCom-I- 3	Business Economics	4	0	20	7	80	28	0	0	100	35	4
BCom-I- 4	Financial Accounting -1	4	0	20	7	80	28	0	0	100	35	4
BCom-I- 5	Computer Application	4	2	20	7	80	28	0	0	100	35	4
	<b>Semester Total</b>	<b>19</b>	<b>3</b>	<b>100</b>	<b>35</b>	<b>400</b>	<b>140</b>	<b>0</b>	<b>0</b>	<b>500</b>	<b>175</b>	<b>20</b>

### First Year – Semester II

BCom-II- 1	Sanskrit Literature & poetics	3	1	20	07	80	28	0	0	100	35	4
BCom-II- 2	English Language	4	0	20	07	80	28	0	0	100	35	4
BCom-II- 3	Principals of Business Management	4	0	20	07	80	28	0	0	100	35	4
BCom-II- 4	Monetary Economics	4	0	20	07	80	28	0	0	100	35	4
BCom-II- 5	Financial Accounting -2	4	0	20	07	80	28	0	0	100	35	4
	<b>Semester Total</b>	<b>19</b>	<b>1</b>	<b>100</b>	<b>35</b>	<b>400</b>	<b>140</b>	<b>0</b>	<b>0</b>	<b>500</b>	<b>175</b>	<b>20</b>
<b>First year Total</b>				<b>200</b>	<b>70</b>	<b>800</b>	<b>280</b>	<b>0</b>	<b>0</b>	<b>1000</b>	<b>350</b>	<b>40</b>

<b>Second Year- Semester –III</b>												
BCom-III- 1	<b>Company Law</b>	4	0	20	07	80	28	0	0	100	35	4
BCom-III- 2	<b>Environmental Management</b>	4	0	20	07	80	28	0	0	100	35	4
BCom-III- 3	<b>Cost Accounting</b>	4	0	20	07	80	28	0	0	100	35	4
BCom-III- 4	<b>Indian Economics</b>	4	0	20	07	80	28	0	0	100	35	4
		16	0	80	28	320	112	0	0	400	140	16
<b>Second Year – Semester IV</b>												
BCom-IV- 1	<b>Business Law</b>	4	0	20	07	80	28	0	0	100	35	4
BCom-IV- 2	<b>Computerized Accounting</b>	4	0	20	07	80	28	0	0	100	35	4
BCom-IV- 3	<b>Management Accounting</b>	4	0	20	07	80	28	0	0	100	35	4
BCom-IV- 4	<b>Entrepreneurial Development</b>	4	0	20	07	80	28	0	0	100	35	4
		16	0	80	28	320	112	0	0	400	140	16
<b>Second Year Total</b>				<b>160</b>	<b>56</b>	<b>640</b>	<b>224</b>	<b>0</b>	<b>0</b>	<b>800</b>	<b>280</b>	<b>32</b>
<b>Third Year – Semester- V</b>												
BCom- V - 1	<b>Fundamental of Statistics</b>	4	0	20	07	80	28	0	0	100	35	4
BCom- V - 2	<b>Tax Procedure and Practice</b>	4	0	20	07	80	28	0	0	100	35	4
BCom-V- 3	<b>Industrial Law</b>	4	0	20	07	80	28	0	0	100	35	4
BCom- V - 4	<b>Financial Management /Human Resource Management /Marketing Management</b>	4	0	20	07	80	28	0	0	100	35	4
	<b>Internship of 4 Weeks duration</b>											Grande
		16	0	80	28	320	112	0	0	400	140	16

<b>Third Year – Semester- VI</b>												
<b>BCom-VI- 1</b>	<b>Auditing Principal and Practice</b>	4	0	20	07	80	28	0	0	100	35	4
<b>BCom- VI- 2</b>	<b>Sales Promotion And Management</b>	4	0	20	07	80	28	0	0	100	35	4
<b>BCom- VI- 3</b>	<b>Business Communication</b>	4	0	20	07	80	28	0	0	100	35	4
<b>BCom- VI- 4</b>	<b>Project on any one - Financial Management /Human Resource Management /Marketing Management</b>	0	4	100	35	0	0	0	0	100	35	4
	<b>Semester Total</b>	12	4	160	56	240	84	0	0	400	140	16
<b>Third Year Total</b>				240	84	560	196	0	0	800	280	32
<b>Final Total</b>											2600	104

**Name of the Faculty – Commerce**  
**Programme - Bachelor in Commerce**

**Eligibility :- Passed Std. XII Examination / equivalent Medium :- English /Marathi / Hindi**  
**Duration :-3 Yrs.**  
**Total Mark :- 2600**

Credit Points :- Total credits for **104**Programme. 4 Credits for per course. I Credit is construed as sponding to approximately 30 to 40 learning hours.

The Performance of the learners shall be evaluated into two components. The learner’s performance shall be assessed by Internal Assessment with 20% marks in the first component by conducting the Semester End Examination with 80% marks in the second component. The allocation of marks for the Internal Assessment and Semester End Examinations are as shown below:-

**a) Internal Assessment – 20% for each course.**

<b>Sr. No.</b>	<b>Particulars</b>	<b>Marks</b>
1	One periodical class test held in the given semester.	<b>5</b>
2	Subject specific Term Work Module / Assessment modes – at least two – as decided by the department in the beginning of the Semester ( like Extension / field / Experimental work, short Quiz; Objective test, lab practical, open book test etc and written assignments, Case study, Projects, Posters and exhibits etc. for which the assessment is to be based on class presentations wherever applicable ) to be selflessly assessed by the teacher/s concerned.	<b>5</b>
3	Active participation in routine instructional deliveries (and in practical work, tutorial, field work etc as the case may be )	<b>5</b>
4	Overall conduct as a responsible learner, mannerism and articulation and exhibit of leadership qualities in organizing related academic activities.	<b>5</b>

**Course Detail**

1	<b>Course Name</b>	<b>Bachelor of Commerce</b>
2	<b>Course Code</b>	
3	<b>Course Level – PG/UG/PG Diploma / Diploma certificate etc.</b>	<b>UG</b>
4	<b>Course Mode – Text Reading /Practical / Laboratory</b>	<b>All</b>
5	<b>Course Type – a) Elective Hard Core b) Elective Soft Core c) Foundation d) Compulsory</b>	
5	<b>Course Credits</b>	<b>104</b>
6	<b>Course Objective</b>	
7	<b>Course Outcome</b>	
8	<b>Course Prerequisite</b>	

9	<b>Focus Of the Course (For Teacher )</b>	
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**Name of the Program – Bachelor of Commerce Internal**

**Assessment 20marks.**

**1. Seminar and Assignment \_\_\_+\_\_\_\_\_**

Paper Pattern	Question out of	Per Question Marks
Q. 1 Long Answer	5 Out of 8	5X 10 = 50 Marks
Q. 2 Short Answer	5 Out of 8	5 X 5 = 25 Marks
Q. 3 Objectives/MCQs	5Out of 8	5 X 1 = 5 Marks

**List of Reference Book: -**

**List of Reference books for B.Com. Program**

Subjects	Name of the Books	Author's Name	Publisher's Name
Semester I			
Business Economics	Modern Economic Theory	Dr. K.K. Dewett & M.H. Navalur	S. Chand & Co. Pvt. Ltd.
	Modern Economics	Dr. H.L. Ahuja	S. Chand & Co. Pvt. Ltd.
	Principles of Economics	D.M. Mithani	Sheth Publishers Pvt.Ltd.
	Essentials of Business Economics	D. N. Dwivedi	Vikas Publishing House Pv. Ltd.
	Refresher Course In Micro Economics	M.L. Seth	Lakshmi Narain Agrawal

	Fundamentals of Business Economics	M. John Kennedy	Himalaya Publishing House
	Business Economics	P.K. Mehta	Taxmann's Publication
	Business Economics	V.G. Mankar	Himalaya Publication
Financial Accounting	Financial Accounting	Dr. Deepak Sehgal	Vikas Publishing House Pvt. Ltd.
	Advanced Financial Accounting	Dr. R. D. Mehta, Dr. Pradeep Wath, Dr. D.C. Gotmare	PayalPrakashan
	Financial Accounting	Prof. Jawaharlal & Dr. Seema Srivastava	Himalaya Publishing House
	Advanced Accounting	S.P. Jain, K.L. Narang	Kalyani Publishers
	Advanced	M.C. Shukla, T.S.	S. Chand &

	Accounting	Grewal, S.C. Gupta	Co. Pvt. Ltd.
	Fundamentals of Advanced Accounting	R.S.N. Pillai, Bhagvathi, S. Uma	S. Chand & Co. Pvt. Ltd.
	Financial Accounting	Dr. R.C. Gupta, Dr. P.K. Sanse	R.B.D. Publications
	Fundamentals of Accounting	Dr. D.C. Jain, Dr. M.C. Khandelwal	R.B.D. Publications
Monetary Economics	Principles of Macro Economics	Dr. H.L. Ahuja	S. Chand & Co. Pvt. Ltd.
	Refresher Course in Macro Economics	M.L. Seth	Lakshmi Narain Agrawal
	Macro Economics	Dr. D.M. Mithani	Himalaya Publishing House

	Macro Economics	Suman Kalyan Chakraborty	Himalaya Publishing House
	Macro Economics	Mankiw, N. Gregory	Macmillan Worth Publishers
	Kings Macro Economics	M.M. Varma & Agrawal	Kings Books
	Macro Economics	Deepashree	ANE Books Pvt. Ltd.
<b>SEMESTER 2</b>			
Principles of Business Management	Business Environment	Raj Agrawal & Parag Diwan	Excel Books
	Management Theory & Practice	J.S. Chandan	Vikas Publishing House
	Principles of Management	R.N. Gupta	S. Chand & Co. Ltd.
	Principles of Management	P.C. Tripathi, P.N. Reddy	Tata Mcgraw Hill
	Principles of Business	Prof. S.A. Sherlekar, Dr. V.S.	Himalaya Publishing

	Management	Sherlekar	House
	Government & Business Policy	P.C. Jain	Galgotia Publishing Company
	Principles of Management	T. Ramasamy	Himalaya Publishing House
<b>SEMESTER 3</b>			
Company Law	Company Law for Beginners	Dr. V.K. Jain	Sheth Publishers Pvt. Ltd.
	Company Law & Secretarial Practice	Dr. K.R. Dixit	Vishwa Publishers & Distributors



	Company Law & Secretarial Practice	Dr. R.K. Nelakha	Ramesh Book Depot, Jaipur, New Delhi
	Company Law & Secretarial Practice	Appannaian Reddy, Prabhudev	Himalaya Publishing House
	Office Organisation & Management	Dr. R.K. Chopra	Himalaya Publishing House
Indian Economy	Indian Economy : Issues And Problems	H.L. Bhatia	
	Indian Economy	Datt&Sundaram	S. Chand
	Agriculture & Rural Development	Dr. K. Venkata Reddy	Himalaya Publishing House
	Fundamentals of Agricultural Economics	A.N. Sadhu, Amarjit Singh, Prof. Jasbir Singh	Himalaya Publishing House
	Indian Economy	Misra&Puri	Himalaya Publishing House
Computer Applications	Microsoft Office-2000	Gini Courter	Annelte Marquis BPB
	Computer	Dr. S.	Himalaya

	Application in Business	Sudalaimuthu, Mr. S. Anthony Raj	Publishing House
	Computer Business Applications	R.G. Saha	Himalaya Publishing House
	Computer Fundamentals	AnannyaSaha, R.G. Saha	Himalaya Publishing House
	An Introduction To Database Management System	Bipin C. Desai	Galgotia Publication

Cost Accounting	A Textbook of Cost & Management Accounting	M.N. Arora	Vikas Publishing House Pvt. Ltd.
	Cost Accounting	Prof. M.L. Oswal, Prof. B.S. Rajpurohit, Prof. N.K. Maheshwari, Prof. S.S. Modi	R.B.D. Publishing House
	Advanced Costing Problems	Prof. M.L. Oswal, Dr. S.K. Mangal	R.B.D. Publishing House
	Introduction to Cost Accounting	Dr. P.C. Tulsian	S. Chand & Co. Pvt. Ltd.
<b>SEMESTER 4</b>			
Business Law	Mercantile Law	Dr. V.K. Jain	Seth Publications
	Mercantile Law	M.C. Kuchhal	Vikas Publishing House
	Lectures on Business and Corporate Laws	C.K. Kapoor	VidyaSadan
	Business and Corporate Laws	V.S. Datey	Taxman
	Business Law for Management	K.R. Mulchandani	Himalaya Publication House

Computerized Accounting	Accounting with Tally	K.K. Nadhani	BPB Publication
	Accounting Principles	R.N. Anthony and J.S. Richard	Irwin Inc.
	Tally Tutorial	K.K. Nadhani and A.K. Nadhani	BPB Publication
	Advanced Accounts Vol.-I	M.C. Shukla, T.S. Grewal & S.G. Gupta	S. Chand & Company

	Advanced Accountancy	P.C. Tulsian	Tata McGraw Hill Publication
Entrepreneurial Development	A Complete guide to successful entrepreneurship	G.N. Pandey	Vikas Publishing House
	Entrepreneurial Development	S.S. Khanka	S. Chand Publishing
	Entrepreneurial Development	Dr. Nuzhath Khatoon	Himalaya Publishing House
	Fundamentals of Entrepreneurship	Dr. K.K. Patra	Himalaya Publishing House
	Small Scale Industries and Entrepreneurial Development	Mr. C.S.V. Murthy	Himalaya Publishing House
Management Accounting	Management Accounting (Text, Problems & Cases)	M.Y. Khan & P.K. Jain	Tata McGraw Hill Publishing Co. Ltd.
	Advanced Management Accounting	Dr. Pradeep Wath, Dr. R.D. Mehta, Dr. D.C. Gotmare	Payal Prakashan
	Management Accounting	R.S.N. Pillai, Bhagvathi	S.Chand& Co. Pvt. Ltd.
SEMESTER 5			

Fundamentals of Statistics	Statistics	V.K. Kapoor	S. Chand & Sons
	Fundamentals of Statistics	S.C. Gupta	Himalaya Publishing House
	Statistics Methods	S.P. Gupta	S. Chand & Sons

	Problems in Statistics	Y.R. Mahajan	Pimplapure Publisher
	Statistics	B. New Gupta	SahityaBhavan
Tax Procedures & Practice	Students Guide to Income Tax	V.K. Singhania	Taxman
	Indirect Taxes	V. Balchandran	Sultan chand& Sons
	Indirect Taxes Law & Practice	V.S. Datey	Taxman
	Direct & Indirect Taxes	Dr. H.C. Mehrotra& Dr. S.P. Goyal	SahityaBhavan
	Income Tax for Beginners	Dr. V.K. Jain	Sheth Publishers
Industrial Law	Mercantile Law	Dr. V.K. Jain	Seth Publications
	Mercantile Law	M.C. Kuchhal	Vikas Publishing House
	Lectures on Business and Corporate Laws	C.K. Kapoor	VidyaSadan
	Business and Corporate Laws	V.S. Datey	Taxman
	Business Law for Management	K.R. Mulchandani	Himalaya Publication House
Financial Management	Financial Management Problems & Solutions	Kishore Ravi M	Taxman
	Fundamentals of	Chandra Prasanna	Tata McGraw
	Financial Management		Hill Publishing Co. Ltd.
	Financial Management	M.R. Agrawal	Garima Publication

	Financial Management	P.V. Kulkarni, B.G. Sathyaprasad	Himalaya Publishing House
	Management Accounting & Financial Management	M.N. Arora	Himalaya Publishing House
Human Resource Management	Human Resource Management	Dr. D. K. Bhattacharyya	Himalaya Publishing House
	Human Resource Management Treat & Cores	V.S.P. Rao	Excell Books
	Human Resource Management	Garry Dersler	Prentice Hall
	Human Resource Development and Management	A.M. Sheikh	S. Chand Publishing
	Human Resource Management	Dr. Ravindranath Badi	Himalaya Publishing House
Marketing Management	Marketing Management	Philip Kotler & Kevin Lane Keller	Pearson Education
	Marketing Management	V.J. Ramaswami and S. Namakumari	McMillan Business Books
	Services Marketing	S.M. Jha	Himalaya Publishing House
	Industrial Marketing Practices in India	S.L. Gupta, Sanjeev Bahadur & Hitesh Gupta	Excel Books
Sales Promotion And Management	Successful Sales Promotion	Choudhary, Elliot & Toop	Orient Longman
	Cases in Marketing Management	M.L. Bhasin	Excell Books

	Advertising Management- Concept and Cases	Manendra Mohan	Tata McGraw Hill
	Brand Positioning	Subroto Sengupta	Tata McGraw Hill
Business Communication	A guide to Business Correspondence	A. Kapoor	S. Chand & Co.
	Essentials of Business Communications	D. Gopala Krishna, Dr. P.N. Reddy & Prof. H.R. Appannaiah	Himalaya Publishing House
	Effective Business Communication	Herta Murphy Chorles Perk	Tata McGraw Hill
	Business Communication	Dr. V.K. Jain & Omprakash Biyani	S. Chand & Co.
	Effective Communication	Urmila Rai & S.M. Rai	Himalaya Publishing House
Auditing Principles & Practices	Auditing Principles	Jagdish Prasad	
	Practical Auditing	Spicer and Peglar	
	Auditing	S.K. Mehta	Diamond Publication, Pune
	Auditing	Dr. K.R. Dixit	Vishwa Publishers & Distributors
	Auditing Principles & Practice	S.D. Sharma	Taxman Publication, New Delhi
	Practical Auditing	B.N. Tandon, S. Sudharsanam	S. Chand & Co. Ltd.

Skill Development	Personality Development – Transform Yourself	Rajiv K.Mishra	
	Personality Development & Communication Skills	Dr. C.B. Gupta	

# SYLLABUS

Bachelor of Commerce (B.Com.) Examination

(Three Years Degree Course)

## SEMESTER - I

### Course-I -Sanskrit Literature& Poetics B.com I-1

Credits- 4

100 marks

1. Neetishatakam (Complete)

80 Marks

**Theory: 80 Marks**

**Internal Assessment: 20 Marks**

#### Paper Pattern-

- Q.1. Translate any four verses out of 6. 4 x 5 = 20 M  
Q.2. Explain with reference to context. Any four out of 6. 4 x 5 = 20 M  
Q.3. Long answer questions. Any two out of four. 2 x 15 = 30 M  
Q.4. Short notes on any two out of four. 2 x 5 = 10 M

#### Reference Books-

Neetishatakam – ChaukhambaPrakashan, Varanasi.

Neetishatakam – Prasad Prakashan, Pune. SuyogPrakashan – Amravati.

### Course-II- English LanguageB.com I-2

Credits-4

Total Marks 100

#### Unit I : Prose

20 Marks

#### Prescribed Lessons

1. InSahyadri Hills, A Lesson in Humility- Sudha Murty
2. Uncle Podgier Hang a Picture- Jerome K. Jerome

#### Unit II: Poetry

20 Marks

1. Where the Mind is Without Fear- Rabindranath Tagore
2. The Toys- Coventry Patmore

#### Unit III: Short Stories

20 Marks

1. Why I Want a Wife- Judy Brady
2. The Selfish Giant- Oscar Wilde

#### Unit IV: Grammar & Vocabulary

20 Marks

(i) Articles (5 marks)

(ii) Preposition (5 marks)

(iii) Synonyms and Antonyms ( 5+5= 10 marks)

#### Unit V: Conversational Skills (Step Up I) (Internal assessment) 20

Marks Internal assessment will be based on: i) Viva -10 marks ii)

#### Assignments-10 marks

1. Making Introduction
2. Greeting People
3. Talking about family
4. Describing people, places, animals
5. Expressing feelings
6. Inviting, Suggesting, Accepting, Refusing

**Theory: 80 Marks**

**Internal Assessment : 20 Marks**



Paper Pattern-

Q.1 (A) Five questions on Articles	5 Marks
(B) Five questions on Prepositions	5 Marks
(C) Five questions out of eight on Synonyms	5 Marks
(D) Five questions out of eight on Antonyms	5 Marks
Q.2 (A) Three SAQs with internal choice to be answered in about 75 words each from Unit I (prescribed lessons)	3x5 =15
(B) Five very short answer questions on Unit I(prescribed lessons) to be Answered in one or two sentences each	5x1=05
Q.3 (A) Three SAQs with internal choice to be answered in about 75 words each from Unit II (prescribed poems)	3x5= 15
(Note: Internal choice should be from two different lessons)	
(B)Five very short answer questions on the prescribed poems To be answered in one or two sentences each	5x1=05
Q.4 (A) Three SAQs with internal choice to be answered in about 75 words Each from Unit III (prescribed Short stories)	3 x 5 = 15
(B) Five very short answer questions on the prescribed short Stories To be answered in one or two sentences each.	5x1=05

Prescribed Books-

1. The Knowledge Tree Edited by Urmila Dabir, PriyaWanjari, KapilSinghel, SuchitaMarathePalnitkar& Nitin Mathankar (Orient Blackswan)
2. Improve Your English (Step Up – I) Edited by Lovely Menachery&MalatiPanga (Foundation Books)

Recommended Books-

1. Learner's English Grammar and Composition by N.D.V. Prasad ( S. Chand & Company Ltd.)
2. English Grammar, Composition & Usage by J.C. Nesfield (Macmillan India Ltd.)
3. English for Practical Purposes by Z. N. Patil, B.S. Walke, Ashok Throat, Zeenat Merchant (Macmillan)
4. English Conversation Practice by Grant Taylor (Tata McGraw- Hill) \_\_\_\_\_

### **Course-III-Business Economics**<sub>B.com I-3</sub>

**Credits-04**

**Total Marks 100**

#### **Unit 1 Nature & Scope of Business Economics**

**20 Mark** Meaning,

Scope and objectives of Business Economics, Nature & types of business decisions.

Role & Responsibility of business economist.

Micro & Macro Economics – Definition, Scope, merits and demerits.

#### **Unit 2 Theory of Consumption**

**20 Mark**

Law of Demand, Demand determinants, Changes in Demand, Exceptions to the law of Demand, Giffen's Paradox.

Law of Diminishing Marginal Utility & Law of Equi Marginal Utility – Assumptions, Importance, Limitations and Criticisms.

Elasticity of Demand – Concept, Types, Definition, Measurement of elasticity of Demand, Factors influencing Elasticity of Demand, Importance of Elasticity of Demand.

Demand Forecasting – Meaning, Need, Importance, Methods of Demand Forecasting.

**Unit 3 Theory of Cost & Revenue & Markets****20 Mark**

The concept of Cost – Accounting cost, Economic cost, Opportunities cost, fixed cost, Variable cost, Direct & Indirect cost, Real cost, Explicit & Implicit cost, Money cost, Total cost, Average cost, Marginal cost, Selling cost.

The concept of Revenues – Total Revenues, Average Revenues, Marginal Revenues and Relationship and Time element.

Law of Supply & Criticisms, influencing factors of Supply.

Markets – Concept, Meaning, Definition, Classifications of market structure. Concept of Firm & Industry and its distinction between.

**Unit 4 Pricing of Products****20 Mark**

Perfect Competition – Definition, Properties, Price determination under Perfect Competition.

Monopoly - Definition, Properties, Types, Price determination under Monopoly.

Monopolistic Competition – Meaning, Concepts, Properties and Price determination under Monopolistic Competition.

Oligopoly – Meaning, Price and Output determination under Oligopoly, Price and Output leadership, Collusive Oligopoly, Kinked Demand Curve.

**Course –IV- Financial Accounting – B.com I-4****Credits-04****Total Marks 100****Unit 1 Financial Accounting****20 Mark**

Meaning, Objectives and Principles of Accounting, Accounting concepts & conventions, Accounting Standards – AS 1 to AS 10. Final accounts of Sole Traders. **(Theory & Numerical)**

**Unit 2 Final Accounts of Co-operative Societies :****20 Mark**

(As per Maharashtra Co-operative Societies Act 1960)

Introduction, Types of Co-operative Societies, Preparation of Trading & Profit and Loss Account and Balance Sheet. **(Theory & Numerical)**

**Unit 3 Hire Purchase Accounts****20 Mark**

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

**Unit 4 Joint Venture Accounts****20 Mark**

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

**Course-V- Computer Applications B.com I-5****Credits- 4****Total Marks 100****Unit - I****Word Processing****20 Mark**

Introduction, starting word, creating document, Structure of MS-Word window, and its application, Mouse & keyboard operations, designing a document, formatting - selection, cut, copy, paste, Tool bars, operating on text; Printing, saving, opening, closing of document; creating a template; Tables, borders, textbox operations; Spelling & grammar check, Mail merge, Envelope and Label, Protection of document, Change the view of document.

**Unit - II      Spread sheet Package**

**20 Mark**

Introduction to MS-Excel, Navigating, Excel, Toolbars and operations, Formatting Features-Copying Data Between, worksheets; Entering and Editing Cell Entries, Creation of charts, Editing & 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      Power Point Presentation**

**20 Mark**

Working with Power Point 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.

**Unit - IV      MS – Access**

**20 Mark**

- 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.

## Semester – II

Course-I-Sanskrit Literature & Poetics

B.com II-1

Credits-4

Total Marks 100

1. Swapna Vasavadattam (Complete)

80 marks

Theory: 80 Marks

Internal Assessment : 20 Marks

### Paper Pattern-

- Q.1. Translate any four verses out of 6. 4 x 5 = 20 M  
Q.2. Explain with reference to context. Any four out of 6. 4 x 5 = 20 M  
Q.3. Long answer questions. Any two out of four. 2 x 15 = 30 M Q.4. Short notes on any two out of four. 2 x 5 = 10 M

### Reference Books-

- Swapna Vasavadattam – Chaukhamba Prakashan, Varanasi.  
Swapna Vasavadattam – Prasad Prakashan, Pune. Suyog Prakashan – Amravati.

## Course -II- English Language B.com II-2

Credits-4

Total Marks 100

### Unit I : Prose

20 Marks

Prescribed Lessons

1. How much Land does a Man Need- Leo Tolstoy
2. The Power of Prayer- APJ Abdul Kalam

### Unit II: Poetry

20 Marks

1. The Feeling of the Bunyan Tree- Dilip Chitra
2. Laugh and be Merry- John Masefield

### Unit III: One Act Play

20 Marks

1. Refund: Fritz Karinthy

### Unit IV: Grammar & Vocabulary

20 Marks

Transformation of Sentences

- (a) Change of Degree
- (b) Affirmative- Negative
- (c) Interrogative- Assertive
- (d) Exclamatory- Assertive marks

### Unit V : Conversational Skills (Step Up I)(Internal assessment)

20 Marks Internal

assessment will be based on:

i) Viva - 10 marks ii)

Assignments- 10 marks

1. Asking for and Giving Information
2. Giving direction
3. Making requests
4. Making offers
5. Getting and giving permission
6. Talking about past events

Theory: 80 Marks

Internal Assessment : 20 Marks

### **Paper Pattern-**

Q.1	(A) Eight questions on Rewrite sentences as directed	16 Marks
	(B) Four questions out of six on one word substitution	4 Marks
Q.2	(A) Three SAQs with internal choice to be answered in about 75 words each from Unit I (prescribed lessons)	3x5 =15
	(B) Five very short answer questions on Unit I(prescribed lessons) to be answered in one or two sentences each	5x1=05
Q.3	(A) Three SAQs with internal choice to be answered in about 75 words each from Unit II (Prescribed poems)	3x5= 15
	(Note: Internal choice should be from two different lessons)	
	(B)Five very short answer questions on the prescribed poems to be answered in one or two sentences each	5x1=05
Q.4	(A) Three SAQs with internal choice to be answered in about 75 words each from unit III(One Act Play)	3X5=15
	(B) Five very short answer questions on One Act Play to be answered in one or two sentences each.	5x1=05

### **Reference Books-**

Prescribed Textbooks:

1. The Knowledge Tree Edited by Urmila Dabir, Priya Wanjari, Kapil Singhel,Suchita Marathe Palnitkar & Nitin Mathankar (Orient Blackswan)
2. Improve Your English (Step Up – I) Edited by Lovely Menachery & Malati Panga (Foundation Books)

### **Recommended Books:**

1. Learner's English Grammar and Composition by N.D.V. Prasad ( S. Chand & Company Ltd.)
2. English Grammar, Composition & Usage by J.C. Nesfield (Macmillan India Ltd.)
3. English for Practical Purposes by Z. N. Patil, B.S. Walke, Ashok Throat, Zeenat Merchant ( Macmillan)
4. English Conversation Practice by Grant Taylor (Tata McGraw- Hill)

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## **Course-III- Principles of Business Management**

B.Com II-3

**Credits-4**

**Total Marks 100**

### **Unit 1**

**20 Mark**

Meaning and Definition of Business, Characteristics, Objectives of Business, Classification of Business activities, Industry, Service, Commerce and Trade, Social Responsibility of Business towards different groups.

### **Unit 2 Management & Administration**

**20 Mark**

Meaning and Definition of Management, Characteristics, Scope, Importance, Management and Administration, Management – A science or Art.

Planning – Meaning, Nature, Characteristics, Objects, Process and Importance.

Decision Making – Meaning, Characteristics, Importance, Process and Types of Decisions.

**Unit 3****20 Mark**

Organizing – Concept, Principles, Types – Line, Functional, Line & Staff, Modern types of Organizations – Project, Matrix, Formal & Informal Organization, Advantages & Disadvantages.  
Direction – Meaning, Nature, Importance and Techniques.  
Co-Ordination – Meaning, Principles, Methods of Achieving Effective Co-Ordination.

**Unit 4 Delegation of Authority****20 Mark**

Meaning & Definition, Elements of Delegation of Authority, Advantages, Obstacles in the process of Delegation.  
Direction – Meaning, Nature, Importance.  
Co-Ordination – Meaning & Principles.  
Leadership – Concept, Characteristics, Types and Qualities of a good leader. Control – Meaning, Characteristics, Need and Procedure.

**Course-IV- Monetary Economics** B.com II-4**Credits-4****Total Marks 100****Unit 1 Money & Money Market****20 Mark**

Meaning, Definition, Nature and Functions of Money. Paper Currency & Methods of Note Issue – Fixed Fiduciary Method, Proportionate Reserve Method, Minimum Reserve Method.  
Money Market – Concept, Objectives & Importance of Money Market, Instruments of Money Market.

**Unit 2 Inflation & Deflation****20 Mark**

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

**Unit 3 Banking****20 Mark**

Meaning, Functions & Role of Commercial Banks in a developing economy. Process of Credit Creation by Commercial Banks & its Limitations, Investment Policy of Commercial Banks.  
Non-Performing Assets – Meaning, Criteria and Causes.  
E-Banking & Core Banking – Meaning, Features, Advantages & Disadvantages of ATM (Automated Teller Machines)  
Meaning, Features, Merits & Demerits of Credit Cards, Plastic Cards, Smart Cards, e-purse.  
EFT (Electronic Fund Transfer), ECS (Electronic Clearing System)

**Unit 4 Central Bank****20 Mark**

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

## Course-V- Financial Accounting – II B.com II-5

Credits-4

Total Marks 100

### Unit 1 Branch Accounts (Excluding Foreign Branch)

20 Mark

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

### Unit 2 Flotation of Joint Stock Companies and their Capital Structure.

20 Mark

Types of Shares, Methods of issue of shares, Accounting for Issue, Forfeiture of Shares & Reissue of Forfeited Shares. **(Theory & Numerical)**

### Unit 3 Final Accounts of Joint Stock Companies

20 Mark

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

### Unit 4 Final Accounts of Banking Companies

20 Mark

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

## Semester – III

### C-9 :Company Law & Secretarial PracticeB.Com.III-1

Credit-4

Total Marks 100

### Unit 1 Corporate Personality / Company

20Marks

Meaning of a company, Characteristics of a company, Kinds of Company, Formation, Incorporation & Promotion of a company.

### Unit 2 Memorandum of Association & Articles of Association

20Marks

Meaning and Definition of Memorandum of Association (MOA), Importance of MOA, Contents of MOA, Alterations in MOA.

Meaning and Definition of Articles of Association (AOA), Contents of AOA, Alterations in AOA.

Prospectus – Definition of Prospectus, Statutory requirements of Prospectus, Contents of Prospectus.

### Unit 3 Share Capital & Allotment of Shares

20Marks

Share Capital – Classification of Share Capital, Meaning of Shares, Kind of Shares, Issue of Shares.

Allotment of Shares – Statutory restrictions & Procedures on Allotment of Shares.

Secretary – Meaning of Secretary, Definition of Secretary, Qualifications of Secretary, Duties & Responsibilities of Secretary.

**Unit 4****20Marks**

Secretary & Correspondence – Correspondence with members about Allotment, Call, Forfeiture of Shares.

Company Meeting – Statutory meeting, Annual meeting, Extra Ordinary meeting – Meaning, Agenda & Notice of meeting.

Report Writing – Essentials of good report, Contents of Statutory report, Progress report, Importance of reports.

**Course IV- Environment Management (B.com-III-2)****Credits – 04****Total Marks - 100****Unit I:****20 Marks**

Introduction to Environment Management: Definition, Scope importance, Need for public awareness, sustainable development, Natural Resources- renewable and non- renewable resources, role of Individual in conservation of natural resources ( Forest, water, land, energy, mineral)

**Unit II:****20 Marks**

Environment Pollution: Types of pollution- air, water, soil, noise, thermal and Nuclear, causes effects and control measures, Global warming, greenhouse effect, Ozone layer depletion, Acid rains

**Unit III:****20 Marks**

Human Population: Global population growth, variations among nations, Population explosion- causes and impact, Family welfare Programs-methods of sterilization; Infectious diseases, water related diseases, risk due to chemicals in food, Cancer and **environment**

**Unit IV:****20 Marks**

Social Issues in Environment: Construction of dams: problems and concerns of resettlement, rehabilitation of affected people; Environmental ethics– issues and possible solutions, resource consumption patterns and need for equitable utilization; Equity disparity in western and eastern countries; Urban and rural equity issues; Need for gender equity.

**Reference Books:**

1. A text book of environmental by K M Agrawal, P K Sikdar, S C Deb”, published by Macmillan
2. Environment management by N K Uberoi”, published by Excel Books
3. Environment management by Dr. Swapan Deb”, published by Jaico Publishing House.
4. Environmental Management by S K Agrawal”, published by A.P.H. publishing Corporation.



**C- 11 :Cost Accounting(B.com-III-3)**

**Credit -4**

**100Marks**

**Unit - I :-**

**Cost Accounting :-**

**20Marks**

Meaning, Importance, Element of cost, cost - Absorption, Allocation of overhead and Methods of costing, Difference between cost Accounting and Financial Accounting. Simple problems on cost sheet. Tender and Quotations.

(Theory and Numericals)

**Unit - II :-**

**20 Marks**

Reconciliation of Profit / Loss shown by cost and Financial Accounts :-

Need for reconciliation of profit, reason for the difference between cost accounts and financial accounts, objectives of reconciliation statement, methods of preparation of reconciliation statement.

(Theory and Numerical)

**Unit - III :-**

**Process Cost Accounting :-**

**20 Marks**

Methods of costing, advantages and limitations of process costing, difference between job costing and process costing, normal loss, Abnormal loss and Abnormal effectives. (Theory and Numerical)

**Unit - IV :-**

**Contract Costing :-**

**20 Marks**

Features of contract costing, Types of contracts, Elements of contract cost, Nature of contract - completed contract, incomplete contract. (Theory and Numerical)

**C- 12: Indian Economy (B.com-III-4)**

**Credit -4**

**100Marks**

**Unit - I :- Indian Economy & Policy**

**20 Marks**

Concept of Economic Growth & Economic Development. Characteristics of underdeveloped / developing countries. Broad features of Indian economy.

Natural resources - Land, Soil, water, forest, Mineral. Infrastructure - Sources of Energy in India, Power, Coal, Oil and Gas, Atomic, Non-conventional sources, Indian Energy Strategy. Transport System in India - Railways, Road, Water & Air Transport.

**Unit - II :- Indian Agriculture****20 Marks**

Nature, Role of Agriculture in Indian Economy. Cropping Pattern in India and its Determining Factors. Land Reforms. Co-operative Farming & Marketing, Green Revolution : Impact and constraints. Causes and Remedies to Low Agricultural Production and Productivity. Agricultural Marketing - Problems and Remedies Agricultural Labour - Problems and Remedies.

Sources of Agriculture Finance. NABARD (National Bank for Agriculture and Rural Development). Financial Inclusion. Agricultural Price Policy - Objectives and Constituents. Agricultural Subsidies in India. Crop and Live stock Insurance - Problems and Remedies.

**Unit - III :- Indian Industry****20 Marks**

Industrial Policy 1991. Small scale and cottage industries - Role, Performance, Problems and Remedies. Public Sector Industries - Role, Performance, Problems and Remedies. Privatization Policy in India. Arguments in Favor and against privatization. Policy of Disinvestment Industrial Sickness in India - Definition, causes, Effects, Remedial Measures. Indian Trade Union Movement - Role, Functions, Strength and weakness.

**Unit - IV :- Indian Service Sector****20 Marks**

Growth of Service Sector in India. Nature, Scope, Trends and Importance of Service. Sector in current scenario. Share of service sector in India's Employment Generation Contribution of service sector to India's GDP. Government's reforms in various services. IT and ITES Sector - Trend, Role and Importance. Challenges and

Opportunity in IT and ITES Sector. Banking and Insurance

Sector - Importance of Banking and Insurance Industry in India's Service Sector, Challenges and Opportunities.

**Semester –IV****C- 13 :Business Law**

B.com.IV-1

**Credit -4****100Marks****Unit 1 Indian Contract Act 1872****20 Marks**

Definition, Kinds & Concept of Contracts, Offer and Acceptance consideration, Capacity of parties. Free Consent – Legality & objects of consideration. Void Agreements – Performance of contract, Discharge of contract and Remedies.

**Unit 2 Negotiable Instrument Act, 1881****20 Marks**

Meaning & Definition of Negotiable instruments, Promissory Notes, Bills of Exchange & its types, Cheques and its types, Crossing of Cheques.

Endorsements – Meaning and Types, Holder & Holder in due course & its rights, Discharge of Negotiable Instruments.

Parties to a Negotiable Instrument – Duties, rights and Liabilities.

Prevention of Money Laundering Act, 2002 – Objectives, Important Definitions & Salient features.

**Unit 3****20 Marks**

The Sale of Goods Act, 1930 – Contract of sale of Goods – conditions & warranties – transfer of property – Performance of contract of sale – Rights of unpaid seller.

Consumer Protection Act, 1986 – Definition of Consumer, Importance of Consumer, Problems faced by consumers, Consumer Protection – Need & Importance, Rights & Responsibilities of Consumer, Procedure to file complaints, ways & means of consumer protection, consumer redresser agencies & procedure followed by redresser agencies.

#### **Unit 4**

**20 Marks**

Information Technology Act, 2000 – Meaning, Objective and Scope, offences & penalties adjudicating – Digital Signature & Electronic Governance – Offences & Penalties.

Right to Information Act, 2005 – Important Definitions, Aims & Objects of Right to Information Act – Request for acquiring Information & Procedure regarding Information, Charges for supply of Information – Appeal officers, Consequences of non-supply of information, Format of complaint application.

#### **C-14 : Computerized Accounting B.com.IV-2**

**Credit -4**

**100Marks**

**20 Marks**

**Unit - I** Introduction - Computerized Accounting, Advantages of Computerized Accounting, Manual v/s computerized Accounting, Need of Computerized Accounting, Accounts Organization, Accounts group, Loans, Liabilities, Assets and Budget.

#### **Unit - II Accounting Software**

**20 Marks**

Introduction to tally software, features of Tally, Tally Screen, Company Information, Creating new company, Gateway, Selection of Company, Selection of options, Buttons at Gateway, Working with multiple companies, Company Features, Configuration - General, Numeric Symbols, Voucher Entry, Invoice order Entry, Printing.

#### **Unit - III**

**20 Marks**

Accounts Info Menu, Account Groups - Create new group, creation of Primary group, Normal & Advance Information, Ledger Accounts, cost categories, cost centers. Creation of Budget, Types of Budget, Voucher - Voucher Entry, Creation of Voucher screen, Types of voucher, selection of voucher types, Post Dated voucher, Printing of vouchers, Cheque Printing, advance Features of account voucher.

#### **Unit - IV**

**20 Marks**

Inventory Info, Features of Inventory Info. Configure.

Inventory Info, Balance sheet, Audit trail, Ratio Analysis, Display - Accounting Report Display, Inventory report Display and MIS Report Display.

Printing Reports, Export of Data. Maintenance - Bank Reconciliation, House keeping, Data Maintenance. Security - Users and Password Security Controls, Types of Security, Creation of New Security Levels and Tally Audit.

**C -15: Management Accounting** B.com.IV-3

**Credit -4**

**100Marks**

**Unit - I :-Management Accounting :-**

**20Marks**

Meaning, Scope, Importance, and limitations of Management Accounting. Difference between cost Accounting and Management Accounting, Role of Management Accounting. Break - Even Point Analysis. (Theory and Numerical)

**Unit - II :-Business Budget and Budgetary Control :-**

**20 Marks**

Meaning, Characteristics, Objectives, Advantages, Limitations. Classification and types of Budgets. Problems on cash Budget and Flexible Budget Only. (Theory and Numerical)

**Unit - III :-Ratio Analysis :-**

**20 Marks**

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

**Unit - IV :-Fund Flow Analysis :-**

**20 Marks**

Meaning, sources of Fund, Uses of fund, Distinguish between fund flow statement and Balance Sheet. Preparation of statement showing changes in working capital, profit from operation, fund flow statement. (Theory and Numerical)

**C – 16: Entrepreneurial Development** B.com.IV-4

**Credit -4**

**100Marks**

**Unit 1 Entrepreneurship**

**20 Marks**

Evolution of the concept of Entrepreneur, Definitions of Entrepreneurship and Entrepreneur, Types of Entrepreneurship, Functions of Entrepreneur, Socio – economic origins of Entrepreneurship.

**Unit 2**

**20 Marks**

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

**Unit 3****20 Marks**

Qualities of a successful Entrepreneur, Distinction between an Entrepreneur and a Manager, Role of Entrepreneurship in Economic Development. Theories of Entrepreneurship – Theory of Achievement Motivation, Conceptual model of Entrepreneurship.

**Unit 4****20 Marks**

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

**Semester V****C- 17: Fundamentals of Statistics**

B.com.V-1

**Credit -4****100Marks****Unit - I :-****20Marks**

Meaning, Scope, Importance, Functions, and Limitations of Statistics. Collection of data, Tabulation and classification, frequency distribution.

Measures of Central Tendency - Mean, Median, Mode, Geometric Mean and Harmonic Mean.

(Theory and Numericals)

**Unit - II :-****20 Marks**

Measures of Dispersion :- Meaning of Significance of dispersion, Methods of measuring dispersion, Mean deviation, Standard Deviation, Quartile Deviation, Co-efficient of Variation. (Theory and Numericals)

**Unit - III :-****20 Marks**

**Skewness :-** Absolute Measures of skewness, Relative measures of skewness, Karl Pearson's Coefficient of skewness, Bowley's Coefficient of Skewness.

(Theory and Numericals)

**Unit - IV :-****20 Marks**

Co-efficient of Correlation :- (Probable Error, Test of Significance) (Simple Series - Two way series), Rank correlation. (Theory & Numericals)

**C-18 : Tax Procedures & Practice B.com.V-2****Credit -4****100Marks****Unit - I Indian Income Tax Act, 1961****20 Marks**

- Definition – Person, Assesses, Assessment, Assessment year, Previous year Income, Agricultural

Income, Company, Indian Company, Business, Capital Asset, Short term capital Asset.

- **Capital & Revenue :-** Capital; Expenditure, Revenue Expenditure, Capital loss and Revenue loss Residential Status and Tax.

Liability :- Residential status of the Assesse - Individuals, Hindu Undivided families, Firms and 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 : 20 Marks**

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

**Unit - III Computation 20 Marks**

- Capital gains, Income from other sources, Deduction u/s - 80 c, 80 ccc, 80 D, 80 DD, 80 DDB, 80 E, 80 G, 80 U,
- Computation of total and Tax liability of an Individual.

**Unit - IV 20 Marks**

- Income tax authorities - their appointment, Jurisdiction and power. Permanent Account Number, Payment of advance tax, filing of return o income; assessment, collection and recovery of tax, Refunds of Tax, Appeals, Revision & References.

**C – 19 :Industrial Law B.com.V-3**

**Credit -4 100Marks Unit - I 20 Marks** i] Indian Factories Act - 1948 : Important Definitions, object & scope, Provision regarding workers Health, Provision regarding safety of workers.

ii] Rates regarding labour welfare, Provision regarding Adults, Women workers and young workers.

**Unit - II 20 Marks**

i] Industrial Dispute Act - 1947 : Concept, objectives and Significance, Authorities for Settlement of Industrial Dispute - their work procedure & Powers. ii] Concept & Distinction between strike, Lockouts, Layoff & Retrenchments.

**Unit - III 20 Marks**

i] Law relating to wages :- Object, Scope & Application of Minimum Wages Act - 1948 & Payment of Wages Act 1936.

ii] Law Relating to Bonus & Gratuity : Object, Scope & Application of Payment of Bonus Act 1965 & Payment of Gratuity Act 1972. iii] Law relating to Employee State Insurance &

Provident Fund : Object, Scope & Application of the Employee's State Insurance Act 1948 & Employee's Provident Fund & Misc. Provision Act 1952.

iv] Law relating to workmen compensation & Maternity Benefits :

Object, scope & Application of workmen Compensation Act - 1923 & Maternity Benefits Act 1961.

**Unit - IV 20 Marks** i] Child Labour (Prohibition & Regulation) Act 1986 :- Object, Scope & Application.

ii] Trade Union Act 1926 : Object, Scope & Application, Registration of Trade Union.

iii] International Labour Organisation (ILO) :- Background & Importance of ILO & its impact on Indian Labour Laws.

iv] Contract Labour Act : Object, Scope & Application.

E- I- B.com.V-3

E- II- B.com.V-4

### **E- I : Financial Management**

**Credit -4**

**100Marks**

**Unit – I**

**20Marks**

Meaning, Significance, objects & scope of financial Management. Functions & role of financial Manager.

Financial Market in India - Significance of Financial markets, objectives and functions of the financial system, Types of financial markets.

**Primary Market** - Meaning, functions, scope & significance of Primary Market Intermediaries .

**Secondary Market** - Meaning, Difference between Primary Market & Secondary Market, Products dealt in Secondary Market, Stock Exchange, Secondary Market Intermediaries. (Theory)

**Unit – II**

**20 Marks**

Meaning of working capital, Types, Determinants, Assessment of Working capital Requirement, Operating cycle. Inventory Management, Debtors Management & Creditors Management. (Theory & Numericals)

**Unit – III****20 Marks**

**Dividend Policies** Essentials of sound dividend Policy, Determination of Dividend Policy and its types, Surplus and Reserve Policy. (Theory & Numericals)

**Unit - IV Capital Budgeting****20 Marks**

Meaning, Nature & Importance 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 & Financial Leverages. (Theory & Numerical)

**E- II :Human Resource Management****Credit -4****100Marks****Unit - I Introduction****20Marks**

Human Resource Management, Definition, Objectives, Functions, Scope, Importance. Quality of an ideal Human Resource Managers.

**Unit - II Recruitment, Selection & Training****20 Marks**

Recruitment - Meaning, source, Selection - process and importance, Placement and induction, career, Planning v/s manpower planning. Training - meaning method, training and development.

**Unit - II****20 Marks**

Labour Welfare & collective bargaining Labour welfare - Safety & Health measures, workers Participation in Management, objectives for wage Incentive - Fringe Benefits .

Collective Bargaining - Features - Pre - requisite of Collective Bargaining - Agreement at different levels, Successful Participation of workers in Management.

**Unit - IV Human Resource Planning & accounting****20 Marks**

Human Resource Planning- Human Capital

Investment - Expenditure v/s Productivity.

Meaning & definition of Human Resource Accounting, Importance; Human

Resource Accounting - Measurement of Human value addition into money value.

**E- III :Marketing Management****Credit -4****100Marks****Unit - I :-** Marketing function**20 Marks**



Evolution of Modern concept of Marketing, Market Segmentation, Basis for Segmenting consumer and industrial market, product planning & development, pricing policies and strategies, channels of Distribution.

**Unit - II :- Market and Pricing Policies**

**20 Marks**

Meaning, concept & characteristics of consumer market, Industrial Market & Service Market, their difference, government & reseller market, online market :- issues & challenges.

Pricing Policies :- Meaning, types and factors governing them.

**Unit - III :-Product Planning & Distribution**

**20 Marks**

Product Planning - New Product Development, Product life cycle, Branding & Packaging, Distribution channels for consumer product, Industrial product & service product, Function of Distribution of Channels, Factors Affecting Distribution of Channels.

**Unit - IV :- Consumer behavior & Promotion**

**20 Marks**

Consumer behavior - Meaning, concept and factors affecting consumer behavior, customer satisfaction, measurement of customer satisfaction, After Sales services and its role in modern business.

Promotion :- Techniques of promotion, Personal selling, Advertising, Direct Marketing, E Marketing.

**Semester VI**

**C-20: Auditing Principles & Practice B.comVI-1**

**Credit -4**

**100Marks**

**Unit - I :- Auditing**

**20 Marks**

Nature of Auditing, Meaning & Definition, Objectives, Advantages, Principles, Scope and Limitations of Auditing. Types of Auditing - continuous Audit, Annual, Periodical Audit.

**Unit - II :-**

**20 Marks**

Internal Control & Internal Audit System Meaning, definition, advantages & disadvantages of Internal Control, Internal Check, Internal Audit, EDP Audit : Meaning of EDP Audit, Control in EDP (Electronic Data Processing) Environment - General EDP Control, Application Control.

**Unit - III :- Audit Working & Procedure**

**20 Marks i]**

**i) Audit Planning, Evidence**

Audit Programme : Meaning & Definition, objective, Advantages & Disadvantages of Audit Programme, Formulation of Audit Programme,

Precaution to be taken for preparation of audit programme.

**ii] Audit Documentation & Evidence :**

Meaning, definition, content, advantages of audit note book, audit working paper, essential of good audit working paper, ownership & custody of audit working paper, Audit evidence, method of obtaining audit evidence.

**Unit - IV :- Vouching of Verification :****20 Marks**

Vouching : Meaning & definition of Vouching, Objective, importance & limitation of vouching, Vouching procedure & precaution to be taken for vouching of - cash book, purchase book, Sales book. Verification of Assets & Liabilities : Meaning, Object, importance & limitation of Verification. Audit of Fixed assets, current Assets, General Principle regarding Verification of assets, Audit of Liabilities, General principle of regarding verification of liabilities.

**C-21: Sales Promotion & Management B.comVI-2****Credit -4****100Marks****Unit – I****20 Marks**

Sales Promotion - Introduction to Sales Promotion, Role & growth of Sales Promotion, its features and purpose, Tools & Techniques of Sales promotion, Sales promotion Campaign, Developing a logic for sales promotion programmes.

**Unit - II****20 Marks**

Consumer Promotions & Trade Promotions - their purpose & types, How to plan & evaluate a successful promotion, the relationship between advertising & promotions, Introduction to Global Marketing, Advertising & Sales promotion.

**Unit - III****20 Marks**

Role of Selling in planned economy, selling as a career, Acquiring skills and developing new qualities for salesmen and to improve growth chances, Tips and suggestions to improve personal ability, skills for salesmen, product knowledge, planned selling system.

**Unit – IV****20 Marks**

Selection & Training of Sales force, latest techniques in training.

Motivation & Compensation plans.

Sales planning (Forecasting) methods, budgets, implementation, review techniques.

Communication, how to develop Skills for effective communication, Principles, objectives and methods.

Sales managers / Supervisors - their role, authority and responsibility.

**Unit - I :- Introduction****20 Marks**

Meaning, Definition and concept of communication, objectives of communication, Functions of Communication, Written communication, oral communication, Visual Communication, Audio Visual Communication, interpersonal communication, Supervisory Communication, grapevine communication, barrier in communication.

**Unit - I :- Business Communication****20 Marks**

Business communication: Concept, objectives, elements, purpose, importance, salient feature, Principles of effective business communication. Customer care communication in business - Types of business communication - Company manual, house journal, placement broacher, leaflets, E-Mail.

**Unit - III :-****20 Marks**

Technology and Business communication concept of Management Information Systems (MIS), Role of computer in communication, Barriers of computerized communication - Use of internet, website and electronic media in business communication.

Social media as a mean of communication.

**Unit - IV :- Business Correspondence****20 Marks**

A Good Business Letter, commercial correspondence, format of Business Letters, Circular Letters, Sales Letters, Flow up Letters, offers and Quotations, Trade order, Status Enquiry, confirmation of orders, Complaints and their Adjustments, Collection Letters, Making Payments.

**Project on any one :****100 Marks**

- **Financial Management**
- **Human Resource management**
- **Marketing Management**

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