

## Bachelor of Commerce (OB & CBCS) Examination

Scheme of Examination for Bachelor of Commerce (B.Com.) Outcome Based & Choice Based Credit System (OB & CBCS) from Academic Session 2022-23

As approved by the Faculty of Commerce and Management and the Academic Council vide Item No. 24 in its meeting held on 8<sup>th</sup> July 2022

### 1. Details of eligibility for B.Com. semester 1 examination

A) For the **B.Com. 1<sup>st</sup> Semester**, Examinee shall have Passed the 12<sup>th</sup> Standard Examination of the Maharashtra State Board of Secondary and Higher Secondary Education/CBSE/ICSE, with English at Higher or Lower level and any Modern Indian Language at higher or lower level with any combination of optional subjects;

OR

B) 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

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

### 2. Teaching and Examination Scheme

#### Course Nomenclature:

CC – Core course

AEC – Ability Enhancement Course

SEC – Skill Enhancement Course

DSE – Discipline Specific Electives (Specialisations)

ODL – Open and Distance Learning

### Bachelor of Commerce (B.Com.)

#### B.Com. – Semester I

Sr. No.	Course Type	Course/Subject Name	Course Code	Teaching Scheme	Examination Scheme				Total Marks	Credits
					Total Periods per Week	Max. Marks (TH) *	Max. Marks (IM)	Total Marks		
1	CC 1	Fundamentals of Accounting	1T1	5	80	20	100	40	100	4
2	CC 2	Business Economics - I	1T2	5	80	20	100	40	100	4
3	CC 3	Compulsory English	1T3	5	80	20	100	40	100	4
4	CC 4	Second language Supplementary English/ Marathi Hindi Other	1T4.1	5	80	20	100	40	100	4
			1T4.2							

		Languages # <b>OR</b> Vocational Courses	1T4.3							
5	AEC 1	Commercial Firms <b>OR</b> Digital Marketing (Any One) <b>OR</b> Vocational Courses	1T5-A  1T5-B	5	80	20	100	40	100	4
6	SEC 1	Business Skills <b>OR</b> MS-Office (Any One)	1T6-A  1T6-B	5	80	20	100	40	100	4
		<b>Total</b>		<b>30</b>	<b>480</b>	<b>120</b>	<b>600</b>	<b>240</b>	<b>600</b>	<b>24</b>

\* Semester end examination

**Note:**

1. The duration of each theory class should be a minimum of 48 minutes.
2. TH = Theory, IM = Internal Marks.
3. One credit is equivalent to one hour of Teaching per week, that is to say, for each subject, 48 Minutes \* 5 (weekly periods) = 240 Minutes = 4 Hours i.e. 4 Credits.
4. Each semester will consist of at least 15 weeks of Academic Work equivalent to 90 actual teaching days.
5. For Semesters I, II, III & IV, students shall opt for one subject from Ability Enhancement Courses (AEC) and one subject from Skill Enhancement Courses (SEC). The Core Courses will remain compulsory
6. The syllabus and question paper pattern of Second Language subject of B. Com. Semester; I, II, III & IV i.e. a) Supplementary English b) Marathi c) Hindi will be as per the Commerce Language Board.
7. # The syllabus and question paper pattern of other second languages like Sanskrit, Urdu, Guajrati, Telegu, Bengali, Persian, Arabic, Pali & Prakrit and Latin will be as per the Boards of the faculty of Arts for B.A. Semester- I, II, III & IV respectively

**Vocational Courses – Semester I**

Course Code	Subjects	Total Hours	Examination Scheme				Total Mark (TH. + PR + IM)	Credits
			Theory (Uni)	Internal (College)	Practical (Uni)	Min Passin Mark		
			ax Marks heory Paper (TH)	ax Marks(IM)	ax Marks actual (PR)			
1T7	Entrepreneurship Development	60	80	20		40	100	4



1T8	1T8.1- Computer Application- II or 1T8.2- Principles and Practice of Insurance- II or 1T8.3- Advertising, Sales Promotion & Sales Management-II	60	80	20	-	40	100	4
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**B.Com. – Semester - II**

Sr. No.	Course Type	Course/Subject Name	Course Code	Teaching Scheme	Examination Scheme				Total Marks	Credits
					Total Periods per Week	Max. Marks (TH)*	Max. Marks (IM)	Total Marks		
1	CC 5	Statistics and Business Mathematics	2T1	5	80	20	100	40	100	4
2	CC 6	Business Economics - II	2T2	5	80	20	100	40	100	4
3	CC 7	Compulsory English	2T3	5	80	20	100	40	100	4
4	CC 8	Second language Supplementary English/ Marathi Hindi Other Languages # <b>OR</b> Vocational Courses	2T4.1 2T4.2 2T4.3	5	80	20	100	40	100	4
5	AEC 2	Commercial Services <b>OR</b> Fundamentals of Banking (Any One) <b>OR</b>	2T5-A 2T5-B	5	80	20	100	40	100	4

		Vocational Courses								
6	SEC 2	Financial Markets Operations OR Skill Development (Any one)	2T6-A  2T6-B	5	80	20	100	40	100	4
		<b>Total</b>		<b>30</b>	<b>480</b>	<b>120</b>	<b>600</b>	<b>240</b>	<b>600</b>	<b>24</b>

\* Semester end examination

**Note:**

1. The duration of each theory class should be a minimum of 48 minutes.
2. TH = Theory, IM = Internal Marks.
3. One credit is equivalent to one hour of Teaching per week, that is to say, for each subject, 48 Minutes \* 5 (weekly periods) = 240 Minutes = 4 Hours i.e. 4 Credits.
4. Each semester will consist of at least 15 weeks of Academic Work equivalent to 90 actual teaching days.
5. For Semesters I, II, III & IV, students shall opt for one subject from Ability Enhancement Courses (AEC) and one subject from Skill Enhancement Courses (SEC). The Core Courses will remain compulsory
6. The syllabus and question paper pattern of Second Language subject of B. Com. Semester; I, II, III & IV i.e. a) Supplementary English b) Marathi c) Hindi will be as per the Commerce Language Board.
7. # The syllabus and question paper pattern of other second languages like Sanskrit, Urdu, Guajrati, Telegu, Bengali, Persian, Arabic, Pali & Prakrit and Latin will be as per the Boards of the faculty of Arts for B.A. Semester- I, II, III & IV respectively

**Vocational Courses: Semester II**

Course Code	Subjects	Total Hours	Examination Scheme				Total Marks (TH. + PR + IM)	Credits
			Theory (Uni)	Internal (College)	Practical (Uni)	Passing Marks		
			Marks Theory Paper	Max Marks (IM)	Marks Practical (PR)			
2T7	Entrepreneurship Development	60	80	20	-	40	100	4

2T8	2T8.1- Computer Application-II or 2T8.2- Principles and Practice of Insurance-II or 2T8.3- Advertising, Sales Promotion & Sales Management-II	60	80	20	-	40	100	4
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**B.Com. – Semester - III**

Sr. No.	Course Type	Course/Subject Name	Course Code	Teaching Scheme	Examination Scheme				Total Marks	Credits
					Total Periods per Week	Max. Marks (TH)*	Max. Marks (IM)	Total Marks		
1	CC 9	Financial Accounting - I	3T1	5	80	20	100	40	100	4
2	CC 10	Monetary Economics - I	3T2	5	80	20	100	40	100	4
3	CC 11	Compulsory English	3T3-A	5	80	20	100	40	100	4
4	CC 12	Second language Supplementary English/ Marathi Hindi Other Languages # <b>OR</b> Vocational Course	3T4.1 3T4.2 3T4.3	5	80	20	100	40	100	4
5	AEC 3	Company Law <b>OR</b> Income Tax (Any One) <b>OR</b> Vocational Course	3T5-A 3T4-B	5	80	20	100	40	100	4
6	SEC 3	Holistic Development <b>OR</b> Computerized Accounting	3T6-A 3T6-B	5	80	20	100	40	100	4



	(Any One)									
	<b>Total</b>		<b>30</b>	<b>480</b>	<b>100</b>	<b>600</b>	<b>240</b>	<b>600</b>	<b>24</b>	

\* Semester end examination

**Note:**

1. The duration of each theory class should be a minimum of 48 minutes.
2. TH = Theory, IM = Internal Marks.
3. One credit is equivalent to one hour of Teaching per week, that is to say, for each subject, 48 Minutes \* 5 (weekly periods) = 240 Minutes = 4 Hours i.e. 4 Credits.
4. Each semester will consist of at least 15 weeks of Academic Work equivalent to 90 actual teaching days.
5. For Semesters I, II, III & IV, students shall opt for one subject from Ability Enhancement Courses (AEC) and one subject from Skill Enhancement Courses (SEC). The Core Courses will remain compulsory
6. The syllabus and question paper pattern of Second Language subject of B. Com. Semester; I, II, III & IV i.e. a) Supplementary English b) Marathi c) Hindi will be as per the Commerce Language Board.
7. # The syllabus and question paper pattern of other second languages like Sanskrit, Urdu, Guajrati, Telegu, Bengali, Persian, Arabic, Pali & Prakrit and Latin will be as per the Boards of the faculty of Arts for B.A. Semester- I, II, III & IV respectively

**Vocational Courses: Semester III**

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

## B.Com. – Semester – IV

Sr. No.	Course Type	Course/Subject Name	Course Code	Teaching Scheme	Examination Scheme				Total Marks	Credits
					Total Periods per Week	Max. Marks (TH)*	Max. Marks (IM)	Total Marks		
1	CC 13	Financial Accounting - II	4T1	5	80	20	100	40	100	4
2	CC 14	Monetary Economics - II	4T2	5	80	20	100	40	100	4
3	CC 15	Compulsory English	4T3	5	80	20	100	40	100	4
4	CC 16	Second language Supplementary English/ Marathi Hindi Other Languages # <b>OR</b> Vocational Courses	4T4.1 4T4.2 4T4.3	5	80	20	100	40	100	4
5	AEC 4	Organizational Behaviour <b>OR</b> Banking Procedure & Practice (Any One) <b>OR</b> Vocational Course	4T5-A 4T5-B	5	80	20	100	40	100	4
6	SEC -4	Secretarial Practice <b>OR</b> Insurance Procedure & Practice (Any One)	4T6-A 4T6-B	5	80	20	100	40	100	4
		<b>Total</b>		<b>30</b>	<b>480</b>	<b>120</b>	<b>600</b>	<b>240</b>	<b>600</b>	<b>24</b>

\* Semester end examination

**Note:**

1. The duration of each theory class should be a minimum of 48 minutes.
2. TH = Theory, IM = Internal Marks.
3. One credit is equivalent to one hour of Teaching per week, that is to say, for each subject, 48 Minutes \* 5 (weekly periods) = 240 Minutes = 4 Hours i.e. 4 Credits.



4. Each semester will consist of at least 15 weeks of Academic Work equivalent to 90 actual teaching days.
5. For Semesters I, II, III & IV, students shall opt for one subject from Ability Enhancement Courses (AEC) and one subject from Skill Enhancement Courses (SEC). The Core Courses will remain compulsory
6. The syllabus and question paper pattern of Second Language subject of B. Com. Semester; I, II, III & IV i.e. a) Supplementary English b) Marathi c) Hindi will be as per the Commerce Language Board.
7. # The syllabus and question paper pattern of other second languages like Sanskrit, Urdu, Guajrati, Telegu, Bengali, Persian, Arabic, Pali & Prakrit and Latin will be as per the Boards of the faculty of Arts for B.A. Semester- I, II, III & IV respectively

**Vocational Courses: Semester IV**

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

**B.Com. – Semester - V**

Sr. No.	Course Type	Course/Subject Name	Course Code	Teaching Scheme	Examination Scheme				Total Marks	Credits
					Total Periods per Week	Max. Marks (TH)	Max. Marks (IM)	Total Marks		
1	CC 17	Financial Accounting - III	5T1	5	80	20	100	40	100	4
2	CC 18	Tax Procedure and Practice	5T2	5	80	20	100	40	100	4
3	CC 19	Human Resource Management	5T3	5	80	20	100	40	100	4



4	CC 20	Agricultural Economics	5T4	5	100	20	100	40	100	4
5	DSE 1	Cost Accounting	5T5-A							
		<b>OR</b> Commercial Psychology	5T5-B							
		<b>OR</b> Mercantile Law I	5T5-C	5	80	20	100	40	100	4
		<b>OR</b> Business Entrepreneurship Development (Any One)	5T5-D							
		<b>OR</b> Vocational Course								
6	SEC 5	Company Audit	5T6-A	5	80	20	100	40	100	4
		<b>OR</b> Internship #	5I6-B	--	--	100 #	100 #	40 #	100 #	4 #
		<b>OR</b> Vocational Course								
		<b>Total</b>		<b>30</b>	<b>480</b>	<b>120</b>	<b>600</b>	<b>240</b>	<b>600</b>	<b>24</b>

\* Semester end examination

**Note:**

1. The duration of each theory class should be a minimum of 48 minutes.
2. TH = Theory, IM = Internal Marks.
3. One credit is equivalent to one hour of Teaching per week, that is to say, for each subject, 48 Minutes \* 5 (weekly periods) = 240 Minutes = 4 Hours i.e. 4 Credits.
4. Each semester will consist of 15 to 18 weeks of Academic Work equivalent to 90 actual teaching days.
5. For Semester V & VI, students have to opt for one subject from Discipline Specific Electives (DSE). The Core Courses will remain compulsory.

**Vocational Courses: Semester V**

Course Code	Subjects	Total Hours	Examination Scheme				Total Marks (TH. + PR + IM)	Credits
			Theory (Uni)	Internal (College)	Practical (Uni)			
			Max Marks Theory Paper (TH)	Max Marks (IM)	Max Marks Practical (PR)	Min Passing Marks		
5T7	Entrepreneurship Development-V	60	80	20	-	40	100	4
5T8	5T8.1 Computer Application-V  Or							

5T8.2								4
Principles and Practice of Insurance-V	60	80	20	-	40	100		
<b>Or</b>								
5T8.3								
Advertising, Sales Promotion and Sales Management-V								

**B.Com. – Semester - VI**

Sr. No.	Course Type	Course/Subject Name	Course Code	Teaching Scheme	Examination Scheme				Total Marks	Credits
					Total Periods per Week	Max. Marks (TH)	Max. Marks (IM)	Total Marks		
1	CC 21	Financial Accounting - IV	6T1	5	80	20	100	40	100	4
2	CC 22	International Economics	6T2	5	80	20	100	40	100	4
3	CC 23	Advanced Statistics	6T3	5	80	20	100	40	100	4
4	CC 24	Financial Management	6T4	5	80	20	100	40	100	4
5	DSE 2	Managerial Accounting <b>OR</b> Hospitality and Health Care Management <b>OR</b> Mercantile Law II <b>OR</b> Commercial Geography of Vidarbha Region (Any One) <b>OR</b> Vocational Course	6T5-A  6T5-B  6T5-C  6T5-D	5	80	20	100	40	100	4
6	SEC 6	Marketing Process <b>OR</b>	6T6-A  6T6-B	5	80	20	100	40	100	4



	Advertising Skills <b>OR</b> Vocational Course									
		<b>Total</b>	<b>30</b>	<b>480</b>	<b>120</b>	<b>600</b>	<b>240</b>	<b>600</b>	<b>24</b>	

**Note:**

1. The duration of each theory class should be a minimum of 48 minutes.
2. TH = Theory, IM = Internal Marks.
3. One credit is equivalent to one hour of Teaching per week, that is to say, for each subject, 48 Minutes \* 5 (weekly periods) = 240 Minutes = 4 Hours i.e. 4 Credits.
4. Each semester will consist of 15 to 18 weeks of Academic Work equivalent to 90 actual teaching days.
5. For Semester V & VI, students have to opt for one subject from Discipline Specific Electives (DSE). The Core Courses will remain compulsory.

**Vocational Courses: Semester - VI**

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

**Course Composition Matrix:**

	Sem I	Sem II	Sem III	Sem IV	Sem V	Sem VI	Total Courses
CC	4	4	4	4	4	4	24
AECC	1	1	1	1	1	1	6
SEC	1	1	1	1	<i>1</i>	<i>1</i>	4 + 2 = 6
DSE	-	-	-	-	<i>1</i>	<i>1</i>	2
Total Sem Credits	24	24	24	24	24	24	36
Total Credits	144						

*Figures in Italics (in SEC & DSE) indicate optional course type selections*

**List of Core Courses, Ability Enhancement Compulsory Courses, Skill Enhancement Courses and Discipline Specific Elective**

A) List of Core Courses (CC)\*

SN	Semester	Paper / Subjects
1	Sem I	Fundamentals of Accounting
2		Business Economics – I
3		Compulsory English
4		Second language Supplementary English/ Marathi/ Hindi/Other Languages
5	Sem II	Statistics and Business Mathematics
6		Business Economics – II
7		Compulsory English
8		Second language Supplementary English/ Marathi/ Hindi/Other Languages
9	Sem III	Financial Accounting – I
10		Monetary Economics - I
11		Compulsory English
12		Second language Supplementary English/ Marathi/ Hindi/Other Languages
13	Sem IV	Financial Accounting – II
14		Monetary Economics – II
15		Compulsory English
16		Second language Supplementary English/ Marathi/ Hindi/Other Languages
17	Sem V	Financial Accounting – III
18		Tax Procedure and Practice
19		Human Resource Management
20		Agricultural Economics
21	Sem VI	Financial Accounting – IV
22		International Economics
23		Advanced Statistics
24		Financial Management

B) List of Ability Enhancement Courses (AEC)\*

Semester	Paper / Subjects
Sem I (Any One)	Commercial Firms
	Digital Marketing
Sem II (Any One)	Commercial Services
	Fundamentals of Banking
Sem III	Company Law



(Any One)	Income Tax
Sem IV	Organizational Behaviour
(Any One)	Banking Procedure & Practice

C) List of Skill Enhancement Courses (SEC)\*

Semester	Paper / Subjects
Sem I	Business Skills
(Any One)	MS-Office
Sem II	Financial Market Operations
(Any One)	Skill Development
Sem III	Holistic Development
(Any One)	Computerized Accounting
Sem IV	Secretarial Practice
(Any One)	Insurance Procedure & Practice
Sem V	Company Audit
(Any One)	Internship
Sem VI	Marketing Process
(Any One)	Advertising Skills

D) List of DSE (Discipline Specific Electives)\*

Semester	Paper / Subjects
Sem V (Any One)	Mercantile Law I
	Business Entrepreneurship Development
	Cost Accounting
	Business Entrepreneurship Development
Sem VI (Any One)	Mercantile Law II
	Commercial Geography of Vidarbha Region
	Managerial Accounting
	Hospitality and Healthcare Management

If the student wishes to opt for any course, other than offered by the University, He / she can register for any other equivalent credit ODL (Open and Distance Learning) courses and submit the passing certificate.

\*Detailed curriculum contents of courses in 1<sup>st</sup> and 2<sup>nd</sup> Semester are mentioned in Appendix A.

3. Workload

Workload Chart (70 periods per week) (Odd Semesters)

B.Com. Semester I				B.Com. Semester III				B.Com. Semester V			
Sr. No.	Course Type	Course/ Subject	No. of Periods	Sr. No.	Course Type	Subjects	No. of Periods	Sr. No.	Course Type	Subjects	No. of Periods
1	CC	Fundamentals of Accounting	5	1	CC	Financial Accounting - I	5	1	CC	Financial Accounting - III	5
2	CC	Business Economics - I	5	2	CC	Monetary Economics - I	5	2	CC	Tax Procedure and Practice	5
3	AEC	Commercial Firms OR Digital Marketing	5	3	AEC	Company Law OR Income Tax	5	3	CC	Human Resource Management	5
4	SEC	Business Skills OR MS-Office	5	4	SEC	Holistic Development OR Computerized Accounting	5	4	CC	Agricultural Economics	5
								5	AEC DSE	Cost Accounting OR Commercial Psychology OR Mercantile Law I OR Business Entrepreneurship Development	5
								6	SEC	Company Audit OR Internship	5
<b>Total Periods</b>			<b>20</b>				<b>20</b>				<b>30</b>



Workload Chart (70 periods per week) (Even Semesters)

B.Com. Semester II				B.Com. Semester IV				B.Com. Semester VI			
Sr. No.	Course Type	Course/ Subject	No. of Periods	Sr. No.	Course Type	Subjects	No. of Periods	Sr. No.	Course Type	Subjects	No. of Periods
1	CC	Statistics and Business Mathematics	5	1	CC	Financial Accounting - II	5	1	CC	Financial Accounting - IV	5
2	CC	Business Economics - II	5	2	CC	Monetary Economics - II	5	2	CC	International Economics	5
3	AEC	Commercial Services  OR  Fundamentals of Banking	5	3	AEC	Organizational Behaviour  OR  Banking Procedure & Practice	5	3	CC	Advanced Statistics	5
4	SEC	Financial Market Operations  OR  Skill Development	5	4	SEC	Secretarial Practice  OR  Insurance Procedure & Practice	5	4	CC	Financial Management	5
								5	AEC DSE	Managerial Accounting  OR  Hospitality and Health Care Management OR Mercantile Law II  OR  Commercial Geography in Vidarbha Region	5
								6	SEC	Marketing Process  OR  Advertising Skills	5
Total Periods			20				20				30

Weekly Workload Chart (Languages) (For Semesters I,II, III & IV)

Sr. No.	Courses/ Subjects	Periods
1	Compulsory English	5 Periods of Theory + 1 Period of Tutorial for a Batch of 20 Students
2	Second language Supplementary English/ Marathi/ Hindi/ Other Languages	5 Periods of Theory

#### 4. Assessment

- The final total assessment of the candidates is made in terms of an internal assessment (Sessional) and an external assessment for each course/subject taken together.
- For each paper (other than Internship), 20 marks will be internal assessment and 80 marks for semester-end examination (external assessment) to be conducted at the college level (Odd semesters examinations) and RTM Nagpur University level (Even semester examinations)
- All subjects shall have a workload of 5 periods per week, including 4 periods of theory and 1 period for classroom activity-based teaching per week. For Compulsory English 1 additional Tutorial period for a batch of 20 students is allotted.
- Expected classroom activities shall consist of the following: (a) Group Discussion (b) Seminars (c) Power Point Presentations (d) Elocution (e) Debate (f) Role Play (g) Case Studies (h) Educational Games. The teacher is expected to undertake a minimum of four of the aforesaid activity.

##### Internal Assessment

1a	Attendance of the student during a particular semester	05 Marks
1b	An assignment based on curriculum to be assessed by the teacher concerned	05 Marks
1c	Subject wise class test or activities conducted by the teacher concerned	10 Marks
<b>1</b>	<b>Internal assessment Total marks</b>	<b>20</b>
<b>2</b>	<b>Semester wise End Examination marks</b>	<b>80</b>
<b>Total Marks Per Course</b>		<b>100</b>

- The internal marks will be communicated to the University at the end of each semester, but before the semester end examinations / as instructed by the university. These marks will be considered for the declaration of the results.
- The record of internal marks, evaluation & results should be maintained for a period of one year by the respective institute/college for verification by the competent authority.

#### Internship and its evaluation

During the fifth semester, those students who opt for SEC 5 as "Internship" will have to undergo an internship of 6-10 weeks (Minimum 120 hours) with industry, business, service or social organization. Article ship attended during the fifth semester of B.Com. for Professional Courses like CA/CS/ICWA/CMA/CFA, etc. will be considered as "Internship" provided appropriate documentary proofs are submitted by the student. Students should submit an authentic Internship Completion Certificate issued by the competent authority of the business/institution under whom the internship is undertaken. The respective college will assess and evaluate the same as per parameters (like PowerPoint Presentation, Brief Report, etc.) laid down by the college from time to time.

#### 5. Standard of Passing

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

(i) In order to pass the Bachelor of Commerce (B.Com.) 1st, 2nd, 3rd, 4th, 5th and 6th Semester Examinations, and an examinee shall obtain not less than 40 % marks in each paper, that is to say combined in the written Examination conducted by the University and in internal assessment put together.

(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.



**6. Credit and Grade Point System:**

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

Abbreviations and Formulae Used

G: Grade

GP: Grade Points

C: Credits

CP: Credit Points

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

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

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

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

**CGPA to Percentage (%) conversion formula: Percentage (%) = (CGPA) \* 10**

After calculating the SGPA for an individual semester and the CGPA for entire program, the value can be matched with the grade in the Grade Point table as per the ten (10) Points Grading System and expressed as a single designated GRADE such as O, A, B, C, D, P and F

Sr. No.	Letter Grade	Grade Points	Mark Range	Performance
1	O	10	Above 90 upto 100	Outstanding
2	A+	9	Above 80 upto 90	Excellent
3	A	8	Above 70 upto 80	Very Good
4	B+	7	Above 60 upto 70	Good
5	B	6	Above 50 upto 60	Above Average
6	C	5	Above 45 upto 50	Average
7	P	4	40 to 45	Pass
8	F	0	Below 40	Fail
9	AB	0	Absent	Fail

A student obtaining Grade F shall be considered failed and will be required to reappear in the examination.

- B) Division at the B.Com. semester VI examination shall be declared on the basis of the aggregate marks at the B.Com. semester I, semester II, semester III, semester IV, semester V and semester VI examinations taken together and the CGPA will be calculated and notified.
- C) The successful examinees at the B.Com. semester VI examination shall be awarded division based on CGPA

**7. Promotion to Higher Semester (A.T.K.T.):**

The unsuccessful candidate of any semester examination shall be ALLOWED TO KEEP THE TERM (ATKT) in accordance with the following table: (Theory and Internal assessment of that theory subject shall be jointly considered as single passing head).

Admission to academic year	Candidate should have passed All courses of the following examination	Candidate should have filled the examination form and appeared for the following examinations	Candidate should have passed in Minimum <b>50% courses</b> of the following examination
1 <sup>st</sup> Semester	<b>H.S.S.C./Equivalent</b>	-----	-----
2 <sup>nd</sup> Semester	-----	<b>1<sup>st</sup> Semester</b>	-----
3 <sup>rd</sup> Semester	-----	<b>2<sup>nd</sup> Semester</b>	<b>50% courses of 1<sup>st</sup> and 2<sup>nd</sup> Semesters taken together</b>
4 <sup>th</sup> Semester	-----	<b>3<sup>rd</sup> Semester</b>	<b>As Above</b>
5 <sup>th</sup> Semester	<b>1<sup>st</sup> and 2<sup>nd</sup> Semesters</b>	<b>4<sup>th</sup> Semester</b>	<b>50% courses of 3<sup>rd</sup> and 4<sup>th</sup> Semesters taken together</b>
6 <sup>th</sup> Semester*	<b>As Above</b>	<b>5<sup>th</sup> Semester</b>	<b>As Above</b>

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

**8. Provision for Multiple Exit and Multiple Entry**

The B.Com. program offered under this direction provides an opportunity to students for multiple exit from the program as per following conditions:

- A student can exit the program after successful completion of 1<sup>st</sup> and 2<sup>nd</sup> Semester courses and obtaining 48 credits. Such a student is eligible to be awarded 'Certificate in Commerce' by the University provided that a student has successfully completed at least one 'Skill Based Course'.
- A student can exit the program after successful completion of 1<sup>st</sup>, 2<sup>nd</sup>, 3<sup>rd</sup> and 4<sup>th</sup> Semester courses and obtaining 96 credits. Such a student is eligible to be awarded 'Diploma in Commerce' by the University provided that a student has successfully completed at least one 'Skill Based Course'.
- A student who has completed the 3 years program and earned 144 credits will be considered eligible for award of 'Bachelor of Commerce' degree by the University.
- A student who wishes to exit the program before completion of 3 years is required to apply to the university through the Principal.
- A student who opted for exit from the program before completion of 3 years (a & b) above shall be eligible for admission to next year of the program in any subsequent academic session. However, if at the time of admission, if this scheme of examination is not in force, the student will have to complete the program according to the provisions made under the direction prevailing at the time of such admission.





## 9. Provision for Transfer of Credits

The B.Com. program offered under this direction provides enhanced academic flexibility to students in terms of selecting the courses they want to learn. A student can opt for any course from any statutory/recognized University or any recognized online learning platform such as SWAYAM/NPTEL/EdX/Coursera in lieu of a course (except Core Course and Discipline Specific Electives) mentioned in this scheme of examination. The mechanism for transfer of credits earned through these courses to be adhered is mentioned here:

1. Any Core Course or Discipline Specific Elective mentioned in this scheme of examination cannot be opted out by a student.
2. A student can opt out any course other than Core Course/Discipline Specific Elective and earn equal number of credits by completing any ODL or Online course/s from any statutory/recognized University or any recognized online learning platform such as SWAYAM/NPTEL/EdX/Coursera.
3. If a student is willing to opt out any such course, he/she will have to mention this while submitting the examination form to the University for respective semester.
4. A certificate of completion of such an ODL/Online course shall be submitted by the student to the University through college before end term evaluation.
5. Such a certificate shall mandatorily have the number of credits, duration of the course and grades/marks obtained by the student and shall preferably have a QR code for verification.
6. The college shall submit the grades and marks obtained by the student to the University along with Internal Assessment marks for the concerned examination.
7. If a student has opted for an ODL/Online course in a particular semester and failed to submit the certificate within prescribed time, the student will be marked for 'Absent' for a particular course in that examination. Such a student will be required to fill in the examination form in the consecutive attempt and submit the passing certificate in order to get his/her corrected result.

## 10. Eligibility for award of Degree:

In order to become eligible for award of 'Bachelor of Commerce (B.Com.)' degree, a student has to fulfil the following conditions:

- a. A student has to earn minimum 144 credits in not less than 3 years.
- b. A student has to successfully complete (pass) all Core Courses and Discipline Specific Electives mentioned in this direction.

**NOTE: This scheme of teaching and examination for Bachelor of Commerce program shall be effective from the academic session 2022-23 and a comprehensive direction for other regulations in this connection shall be soon issued by the University.**





Bachelor of Commerce (OB & CBCS) Examination  
Academic Year 2022-23 onwards

**Appendix 'A'**

Detailed Syllabus for 1<sup>st</sup> and 2<sup>nd</sup> Semesters





Bachelor of Commerce  
B.Com. (CBCS) – Sem I  
B.Com. - First Year Semester-I  
Course Type: Core Course  
Course Name: Fundamentals of Accounting  
Course Code: 1T1

Course Outcomes:

<b>CO1</b>	Given the information about the business transactions/ each student will be able to identify the nature of transaction/ events and will be able to record the financial transaction in the books of accounts i.e. Journal, Ledger, personal, Real, Nominal Account and Subsidiary Books etc. by applying double entry book system of accounting.
<b>CO2</b>	Given the Trial Balance of a Sole Trading concern along with the accompanied adjustments the students will be able to prepare the financial statement of a Sole Trader at the end of a financial year.
<b>CO3</b>	Given the detail business transactions between the Head office and Branches, students will be able to prepare Branch Account, cash and Credit sales, debtors & stock and debtor method of accounting.
<b>CO4</b>	Given the Trial Balance along with the adjustment of a Co-operative society a student would be able to prepare Trading Account, Profit & Loss Account, Profit & Appropriation Accounts and Balance Sheet of Co-operative Society As per State Co-operative Societies Act, 1960.
<b>CO5</b>	Given the information of business Receipts and Payments, student will be able to a simple cash book.

**Unit - I Basic of Financial Accounting**

An overview of basic of books keeping and accountancy. Objective, Importance, Advantages, Limitations and Functions of Accounting. Double Entry System, Branches of Accounting. Capital and Revenue Receipt & Expenditure. Preparation of Journal, Ledger's, Simple Cash book, Trial Balance.

(Theory & Numerical)

**Unit - II Accounting Concepts:**

*Prady* *Mini* *John*

Meaning, objectives and principles of Accounting, Accounting Concepts & Conventions, Indian Accounting Standards- AS 1 to AS 10. Basic concept of Profit & Loss A/c and Balance Sheet. Preparation Final accounts of Sole Traders (Excluding Manufacturing A/c)

(Theory & Numerical)

**Unit - III Branch Accounting ( Excluding Foreign Branch)**

Meaning of Branch Objective of Branch Accounting, Type of Branches, Mentioned of Accounting Records, Transactions relating to Branch, Accounting procedure of Branch. (Theory & Numerical)

**Unit - IV Final Accounts of Co - Operative Societies:**

(As per Maharashtra Co-Operative Societies Act 1960)

Introduction, Types of Co-operative societies. Preparation of Trading A/c, Profit and Loss A/c, P & L Appropriation A/c and Balance Sheet. (Theory & Numerical)

Note: Activities for subject/Chapter related (Workshop, Seminar, Guest Lecture, Group Discussion, Visit to Business organisation)

**The Financial year ends on 31st March.**

**Reference Books :**

1. Dr. S. M. Shukla : Financial Accounting, Sahitya Bhawan Publication
2. Gupta R. L. - Advanced Financial Accounting - S. Chand & Sons
3. Kumar, Anil S. - Advanced Financial Accounting - Himalaya Publication House
4. Shukla and Grewal : Advanced Accounts (S. Chand & Ltd. New Delhi)
5. Jain and Narang : Advanced Accounts (Kalyani Publishers, Ludhiana)
6. Dr.S. K. Singh: Financial Accounting, S.B.P.D Publication, Agra
7. Dr. Vijay Bagde, Dr. Pramod Fating, Dr. Prashant Gulhane: Financial Accounting-I; Sir Sahitya Kendra, Nagpur.
8. Dr. P. Wath, Dr. R. Jadhao, Dr. R. Selukar :- Financial Accounting- Sai Jyoti Prakashan

**Question Paper Pattern**

**B.Com. - First Year Semester-I**

**1T1: Financial Accounting-I**

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

Q. No. 1 - Unit I

a) Theory

08 Marks





b) Problem 08 Marks

**OR**

c) Problem 16Marks

Q. No. 2 - Unit II

a) Theory 08 Marks

b) Problem 08 Marks

**OR**

c) Problem 16Marks

Q. No. 3 - Unit III

a) Theory 08 Marks

b) Problem 08 Marks

**OR**

c) Problem 16Marks

Q. No. 4 - Unit IV

1. Theory 08 Marks

2. Problem 08 Marks

**OR**

3. Problem 16Marks

Q. No. 5 a) Unit –I Problem 04 Marks

b) Unit –II Problem 04 Marks

c) Unit –III Problem 04 Marks

d) Unit –IV Problem 04 Marks

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Bachelor of Commerce  
B.Com (CBCS) – Sem I  
Course Type: Core Course  
Course Name: Business economics -I  
Course Code: 1T2

Course outcomes

CO1	Students will be able to classify fundamental problems of an economy
CO2	Students will be able to use demand analysis & Indifference curves analysis in given situation
CO3	Students will be able to apply various demand forecasting techniques
CO 4	Students will be able to identify key elements in supply and isoquant curves
CO 5	Students will be able to measure and comment on elasticity of demand for given data

Unit 1:

Introduction to economics: Contents of economics, stages of economic evolution, essential processes of economy, fundamental problems of an economy, basic terms and concepts – goods, utility, value, price, wealth, income and equilibrium

Unit 2:

Demand Analysis: defining demand & Law of demand & Exceptions, utility analysis, indifference curves analysis, Types of demand – direct & Indirect demand, derived & Autonomous demand, durable and non-durable goods demand, firm & industry demand, total market and segment demand, , Determinants of Demand; Elasticity of Demand: Changes in demand, demand function, concept of elasticity, measurement of elasticity

Unit 3:

Demand Forecasting: forecasts and forecasting techniques, Qualitative techniques – expert opinion survey , consumers complete enumeration survey, sales force opinion survey, consumers end use survey , Quantitative techniques – trend projection technique, barometric method , Econometric techniques – regression method

Unit 4:

Supply- Meaning, Criticism, factors influencing factors of supply. Law of supply, movements and shifts in supply curve. Elasticity of supply, determinants of supply.

Production Analysis: Production function, returns to factor and returns to scale, Output elasticity Isoquant Curves definition, General Properties

**References**

1. Business Economics , V.G. Mankar, Himalaya Publication House
2. Modern Economics, H.L.Ahuja, S.Chand & Co Ltd.
3. Micro Economics P.N.Chopra, Kalyani Publishers.
4. Micro Economics, D.D.Chaturvedi, Galgotia Publishing Company.
5. Modern Economic Theory, K.K.Dewett, S.Chand & Co Ltd.

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B. Com. (CBCS) Sem I  
Course Type: Ability Enhancement Course  
Course Name: Commercial Firms  
Course Code: 1T5 – A

Course Outcomes:

CO1	Students will be able to relate the concepts of commercial firms
CO2	Students will be able to interpret the concept of sole trader into practice
CO3	Students will be able to analyse partnership firm and will gain knowledge about starting a partnership firm.
CO4	Students will be gain knowledge about comp and it's various concept and will be able to gain knowledge about starting a company.
CO5	Students will relate to the concept of start ups and will be aware about starting a start ups and will be able to prepare project report

- 1) Commercial firms: Concept and importance. It's contribution in economic growth
- 2) Sole trader: meaning, definition, salient features, procedure to start a sole trade business. Activities included in sole trading, Partnership: concept, meaning, characteristics importance, procedure to be adopted for starting partnership. Activities involved in partnership business
- 3) Company: concept, meaning, characteristics, procedure to start a company, activities involved in company business
- 4) Start ups: concept and meaning, role in economic development, various Government schemes for start ups. Preparation of project report for start ups

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QUESTION PAPER PATTERN

BCOM – I : SEMESTER I

1T2- Commercial Firms

TIME:- 3 Hours] [Full Marks:- 80

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

2) All questions carry equal marks.

Q.1.

(a) UNIT – I 08 Marks

(b) UNIT – I 08 Marks

OR

(c) UNIT – I 16Marks

Q.2.

(a) UNIT – II 08 Marks

(b) UNIT – II 08 Marks

OR

(c) UNIT – I 16Marks

Q.3.

(a) UNIT – III 08 Marks

(b) UNIT – III 08 Marks

OR

(c) UNIT – I 16Marks

Q.4.

(a) UNIT – IV 08 Marks

(b) UNIT – IV 08 Marks

OR

(c) UNIT – I 16Marks

Q.5.

a) UNIT – I 04 Marks

b) UNIT – II 04 Marks

c) UNIT – III 04Marks

d) UNIT – IV 04 Marks

*Oravethu*  




B. Com (CBCS) Sem – I  
 Course Type: Ability Enhancement Course  
 Course Name: Digital Marketing  
 Course Code: 1T5 - B

**Course Outcomes**

CO1	The students will be able to understand the concept and develop the knowledge of Digital Marketing, E-Commerce and M-Commerce.
CO2	The students will be able to understand the concept & will be equipped with the practical knowledge of creating Electronic mail (Email), Websites, Brochure / Flyers.
CO3	The students will be able to develop the knowledge about usage and Procedures for handling various important Digital Marketing Platforms for Earning Income.
CO4	The students will be able to develop the knowledge about Recent Trends for Earning Income through Digital Marketing.
CO5	The students will be equipped with the practical knowledge of various important Digital Marketing Platforms.

**Unit 1. Digital Marketing:** Introduction, meaning, significance and benefits. Myths in Digital Marketing, Digital marketing process, Introduction to E-Commerce, M-Commerce, Traditional marketing Vs Digital Marketing.

**Unit 2. Electronic mail (Email) and Websites:** Meaning & Features of Email, Procedure for sign-up and sign-in in Email. Usage of BCC & CC in Email, procedure to send the attachment through email. Meaning & Features of Websites, Procedure for Creating Website, Domain name, uses of hyperlink. Procedure for Creating Brochure / Flyers.

**Unit 3. Usage of Digital Marketing Platforms for Earning Income:** Procedures for handling- Search Engine Optimisation (SEO), Search Engine Marketing (SEM), Social Media Optimisation (SMO), Social Media Marketing (SMM), Email Marketing, Mobile marketing, Pay Per Click (PPC) Advertising, Google AdSense, Content Marketing, Affiliate Marketing, Influencer Marketing.

**Unit 4. Recent Trends for Earning Income through Digital Marketing:** Procedures for - Creating Blog, Creating YouTube Channel, Setting up Facebook Advertising Account, Starting Freelancing Service, using Podcast for Selling Products. Procedure for Selling products on Instagram, Procedure for Creating seller account on various Digital Marketing Platforms- Amazon, Flipkart, etc.

*Dr. Anand*

### References Books:

- *Fundamentals of Digital Marketing, Puneet Bhatia, Pearson Education; second edition (June 2019)*
- *Digital Marketing, Seema Gupta, McGraw Hill Education; Second edition (August 2020)*
- *Digital Marketing: Complete Digital Marketing Tutorial, Kailash Chandra Upadhyay, Notion Press; 1st edition (August 2021)*
- *Digital Marketing, Moutusy Maity, Oxford University Press (June 2022)*
- *Recent Trends in Digital Commerce, Dr. Medha Kanetkar, Dr. Manish Vyas, Mrs. Mrunmayee Khati, Sainath Prakashan (June 2021)*
- *The Essential Social Media Marketing Handbook, Gail Z. Martin, Rupa Publications India (20 June 2018)*
- *Social Media Marketing 2021, by Michael Branding, Notion Press; 1st edition (June 2021)*

### QUESTION PAPER PATTERN

BCOM – I : SEMESTER I

1T2- Commercial Firms

TIME:- 3 Hours] [Full Marks:- 80

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

2) All questions carry equal marks.

Q.1.

(a) UNIT – I 08 Marks

(b) UNIT – I 08 Marks

OR

(c) UNIT – I 16Marks

Q.2.

(a) UNIT – II 08 Marks

(b) UNIT – II 08 Marks

OR

(c) UNIT – I 16Marks

Q.3.

(a) UNIT – III 08 Marks

(b) UNIT – III 08 Marks

OR

(c) UNIT – I 16Marks

Q.4.

(a) UNIT – IV 08 Marks

(b) UNIT – IV 08 Marks

OR

(c) UNIT – I 16Marks

Q.5.

a) UNIT – I 04 Marks

b) UNIT – II 04 Marks

c) UNIT – III 04Marks

d) UNIT – IV 04 Marks

*Dr. Anshu*



**B. Com. (CBCS) Sem I****Course Type: Skill Enhancement Course****Course Name: Business Skills****Course Code: 1T6 – A**

Course Outcomes:

CO1	The student will be able to <b>classify</b> different forms of business and business activities
CO2	The student will be able to <b>differentiate</b> between management and administration and also will be able to <b>formulate</b> a plan for a given activity
CO3	The student will be able to <b>distinguish</b> types of organisations and will also able to <b>decide</b> actions for a given situation
CO4	The student will be able to <b>select</b> leadership skills in a group and <b>demonstrate</b> direction skills to achieve objectives
CO5	The student will be able to <b>demonstrate</b> the roles, skills and functions of management required for a business activity

**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, 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-Projects, Matrix, Formal and Informal Organization, Advantages and Disadvantages.

**Unit-IV:** Direction: Meaning, Nature, Importance and Techniques. Co-Ordination: Meaning, Principles, Internal and External Co-Ordination, Methods of Achieving Effective Co-Ordination. Leadership: Leadership – Concept, Characteristics, Types and Qualities. Concept of Morale. Control: Meaning, Characteristics, Need, Procedure, Types, Essentials of Good Control System, Control Devices.

**Reference Books**

1. Ramaswamy, I. (2011). Principles of Business Management, (8th ed.), Himalaya Publishing House, New Delhi.
2. Principles of Management and Administration. Author, D. Chandra Bose. Publisher, PHI Learning, 2009

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3. Robbins, S. (2017). Management, (13th ed.), Pearson Education, New Delhi
4. "The Practice of Management", Peter Drucker, Om Books India
5. Ghuman, K & Aswathapa, K, (2017). Management concepts and cases (10th ed.), Tata McGraw Hills, New Delhi
6. Koontz, H, & Weihrich, H (2016). Essentials of Management: An International Perspective (8<sup>th</sup> ed.), Tata McGraw Hills, New Delhi

QUESTION PAPER PATTERN

BCOM – I : SEMESTER I

1T6-A – Business Skills

TIME:- 3 Hours] [Full Marks:- 80

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

2) All questions carry equal marks.

Q.1.

(a) UNIT – I 08 Marks

(b) UNIT – I 08 Marks

OR

(c) UNIT – I 16Marks

Q.2.

(a) UNIT – II 08 Marks

(b) UNIT – II 08 Marks

OR

(c) UNIT – I 16Marks

Q.3.

(a) UNIT – III 08 Marks

(b) UNIT – III 08 Marks

OR

(c) UNIT – I 16Marks

Q.4.

(a) UNIT – IV 08 Marks

(b) UNIT – IV 08 Marks

OR

(c) UNIT – I 16Marks

Q.5.

a) UNIT – I 04 Marks

b) UNIT – II 04 Marks

c) UNIT – III 04Marks

d) UNIT – IV 04 Marks

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**B.Com (CBCS) SEM –I**  
**Course Type: Skill Enhancement Course**  
**Course Name: MS-OFFICE**  
**Course Code: 1T6-B**

	Course Outcome
<b>CO1</b>	Student will be able to create and manage word documents with required formatting. Students will be able to compose word documents and operate relevant features and tools of MS Words.
<b>CO2</b>	Student will be able to perform operations like creating, storing, and formatting data using different Excel formatting tools and features.
<b>CO3</b>	Students will able to perform calculations using functions, and present the data visually using charts and graphs.
<b>CO4</b>	Student will be able to create and design professional presentation using different features & tools of PowerPoint.
<b>CO5</b>	Students will be able to prepare and appraise professional business data, document and presentation.

**Unit I**  
**Microsoft Word**

Introduction ; Getting familiar with the interface of Word; Backstage View(File); Creating, Saving, Opening, Closing of document; Editing text Documents; Inserting & Deleting text, Toolbars; Inserting Tables, Pictures, Shapes, Icons, Smart Art, Drop Cap, Date and time, Object, Word Art, Special Symbols, Hyperlinks, Header and footer, Page Numbering, Charts; Use columns and breaks; Using step-by-step mail merge wizard; Review documents using - Spelling and Grammar check, word count; Different views of word document, Change the view of document ; Using format painter ;Creating styles; Using Page Setup Settings , Printing of the document; Sharing the document ;Exporting of word document

**Unit II**  
**Microsoft Excel – I**

Introduction ; Getting familiar with the interface of Excel; Backstage View(File); Excel Toolbars; References-Absolute and Relative; Working with worksheet/workbook; Data Entry in Excel; Formatting of data –Formatting Cell, Rows, Columns , Sheet ; Different formatting - Number Formatting ,Text formatting ,Date Formatting ,Alignment Settings, Font Formatting, Border ,Shading , Format as Table; Changing Row /Height ,Using Hide /unhide options;

Moving or copying sheet; Renaming Sheet; Flash Fill ;Using find and select options-Go to, Go To Special ; Sharing the excel workbook; Exporting of worksheet

### Unit III

#### Microsoft Excel – II

Outline -Group, Ungroup, Subtotal; Conditional Formatting; Performing Calculations with Functions and formulas, Function Library-Date and Time Functions, Mathematical Functions, Logical Functions, Text Functions, Statistical Functions, hlookup, vlookup; Converting data from text to columns, removing duplicates; Creating Effective Tables & Charts; Data analysis using Sort ,Filter and data validation feature in excel; Pivot table & Pivot charts; Page Setting & Printing

### Unit IV

#### Microsoft PowerPoint

Introduction ; Getting familiar with the interface of PowerPoint; Backstage View (File); Slide Layout; Formatting in PowerPoint; Different Toolbars; Inserting Clip Art, Picture, Slide, Organization Chart, Smart art ,Table, Hyperlink; Presentation Views ; Master Slide; Working With Movies and Sounds; Using different design themes; Changing Slide Size and background ; Applying Animation and Slide Transition; Slideshow ; recording slide show; Page Setting & printing; Sharing the presentation ;Exporting the presentation to Video

### Text Books

1. MS Office 2016 Quintessential Course –Vishnu P Singh, Asian Computer Books
2. Microsoft Office 2016 Step by Step, Joan Lambert, Curtis Frye, Microsoft Press
3. Information Technology, Vikrant Malviya, Himalaya Publishing House

### Reference Books

1. Introduction to Information Technology, Renu Vashishth & Dr. Neeru Mudra, Himalaya Publishing House
2. Computer course –Prof. Satish Jain, Shashi Singh, M. Geetha, BPB Publication
3. Office 16 in easy steps, Michael Price Mike Mc Grath, BPB Publications
4. Office 2016 for beginners- Steven Weikler, Alpha Lifestyle Productions
5. Microsoft office 2016 Word, Excel, One Note Book - Vol 1-Lalit Mali, Notion Press



Bachelor of Commerce  
B.Com. (CBCS) – Sem II  
Course Type: Core Course  
Course Name: Statistics and Business Mathematics  
Course Code: 2T1

CO1	Given the information about a particular variables, Student will be demonstrate an understanding of statistics by creating frequency distribution as per the Statistical Series.
CO2	From the given data set student will be able to compute Mean, Median, Mode and other measure of central tendency as required.
CO3	From the given data, Students will be able to know dispersion and to calculate Standard Deviation, Quartiles, Quartile Deviation & Co-efficient of Variation.
CO4	From the given data set the student will be able to compute the Skewness & it's coefficient by using Karl Pearson's and Bowley's method.
CO5	From the given information student will able to calculate Percentage, Simple Interest, Compound Interest and also able to calculate Profit or Loss arising out a business transactions.

**B.Com. - First Year Semester-II**

**2T1: Statistics and Business Mathematics**

**Unit - I Statistics & Measures of Central Tendency**

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

**Unit -II Dispersion-**

Meaning and significance of dispersion, Methods of measuring dispersion, Standard Deviation, Quartiles, Quartile Deviation, Co-efficient of variation (Theory & Numericals)

**Unit - III Skewness-**

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

**Unit - IV Business Mathematics:-**

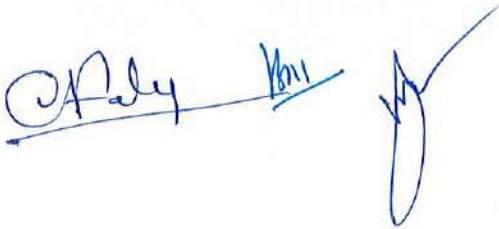
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Percentages, Simple Interest, Compound Interest, Profit/ Loss. (Numericals)

Note: Activity for subject/Chapter related (Workshop, Seminar, Guest Lecture, Group Discussion)

**Reference Books:**

1. Fundamentals of statistics : D. V. Elhance & Veena Elhance.
2. Statistics : V. K. Kapoor : S. Chand & Sons.
3. Statistics : B. New Gupta: Sahitya Bhavan Agra.
4. Fundamental of Statistics : S. C. Gupta - Himalaya Publishing House.
5. Business Mathematics & Statistics : NEWK Nag & S.C. Chanda - Kalyani Publishers
6. Statistics and Business Mathematics: Dr. Pramod Fating, Dr. Milind Gulhane, Dr. Vijay Bagde, Sir Sahitya Kendra, Nagpur
7. Problem in Statistics : Y. R. Mahajan: Pimplapure Publisher Nagpur
8. Statistics and Business Mathematics: Dr. Gulhane, Dr. Chopde



with effect from 5-2023

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

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

Q. No. 1 – Unit I

- a) Theory 08 Marks  
b) Problem 08 Marks

**OR**

- c) Problem 16Marks

Q. No. 2 – Unit II

- a) Theory 08 Marks  
b) Problem 08 Marks

**OR**

- c) Problem 16 Marks

Q. No. 3 – Unit III

- a) Problem 08 Marks  
b) Problem 08 Marks

**OR**

- c) Problem 16 Marks

Q. No. 4 – Unit IV

- a) Problem 08 Marks  
b) Problem 08 Marks

**OR**


- c) Problem 08 Marks  
d) Problem 08 Marks

Q. No. 5 a) Unit- I Problem 04 Marks

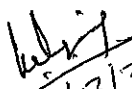
b) Unit –II Problem 04 Marks


c) Unit-III Problem 04Marks


d) Unit-IV Problem 04 Marks

  
Dr. R. Karmore  
Chairman


  
18/03/23

  
18/03/23

  
18/03/23





Bachelor of Commerce  
B.Com (CBCS) – Sem II  
Course Type: Core Course  
Course Name: Business economics-II  
Course Code: 2T2

Course outcomes

CO1	Students will be able to establish relationship between cost and Output in short / long run
CO2	Students will be able to differentiate between various Market structures
CO3	Students will be able to determine prices under different market structures
CO4	Students will be able to explain basic concepts of macroeconomics
CO5	Students will be measure national income using given data.

Unit 1:

Cost Analysis: Cost Concepts – Actual & Opportunity cost, fixed costs and Variable costs, explicit and implicit costs, total, average and marginal costs, historical costs and replacement costs, short run costs and long run costs, accounting costs and economic costs. Determinants of costs; Short run cost-output relationship; long run cost-output relationship; Economies and diseconomies of scale – factors causing, economies & dis-economies; estimating cost output relationship – accounting method, engineering method, econometric method

Unit 2:

Market Structures – Concept, meaning, Definition, Classification of market structures, Perfect Competition, Monopolistic Competition. Product Differentiation. Oligopoly: Homogeneous and Heterogeneous Oligopoly, Price Rigidity in Oligopoly. Kinked Demand Curve. Monopoly Features, Equilibrium. Difference between Perfect Competition and Monopoly.

Unit 3:

Pricing Concepts– demand, cost of production, objective of firm, government policy, nature of competition, Cournot's Model, Collusion Model, Leader- Follower Model; Price determination under perfect competition, Price determination under Monopolistic competition; price determination under monopoly

Unit 4:

Introductory Macroeconomics: Concept of inflation, employment, money supply, monetary policy, fiscal policy, Balance of payments, National income, consumption function. Savings and Investment – equality between savings and investments; Determinants of National income, Measurement of national income.

References:

1. Business Economics, H.L.Ahuja, S.Chand Publishing
2. Micro Economics, P.N.Chopra, Kalyani Publishers.
3. Micro Economics, D.D.Chaturvedi, Galgotia Publishing Company.
4. Principles of Economics, D.M.Mithani, Himalaya Publishing House.





**B.Com. (Choice-Based Credit System)****Semester II****Course Type: Ability Enhancement Course****Course Name: Commercial Services****Course Code: 2T5 – A****Course Outcomes:**

CO1	The Students will be able <b>to understand</b> the concept of commercial services and their practical importance
CO2	The students will be able <b>to evaluate</b> the current and emerging trends in Aviation and Hospitality services.
CO3	The students will be able <b>to interpret</b> the trends, role and importance of Information Technology Enabled Services (ITES).
CO4	The student will be able <b>to analyse</b> the effect of the new innovative services on the banking and insurance sector.
CO5	The students will be able <b>to apply</b> the concepts, functions and techniques of the Marketing Mix of Services.

**Syllabus:****UNIT I**

**Commercial Services:** Meaning, Characteristics, Scope and Classification of Services, Emerging Trends and Importance of the service sector in India.

**Marketing Mix of Services:** Product, Place, Price, Promotion, People, Process of Services delivery and Physical evidence.

**Career Opportunities:** Factors for growth of Service Sector in India and Career Opportunities in Commercial Services.

**UNIT II**

**Aviation Services:** Role and Importance, Current Trends, Challenges and Future Opportunities in India, Government initiatives towards the aviation industry.

**Hospitality Services:** Diversity of Hospitality Industry, Role and Importance, Emerging Trends, Challenges and Future Opportunities in the Indian Hospitality Industry

**UNIT III**

**Information Technology Enabled Services (ITES):** Overview and Current Trends of ITES, Role and Importance of ITES.

*Aravind*

*[Signature]*

Concept and Scope of Business Process Outsourcing (BPO), Knowledge Process Outsourcing (KPO), Legal Process Outsourcing (LPO) and Enterprise Resource Planning (ERP).

Challenges and Future Opportunities for ITES in India.

#### UNIT IV

**Banking Services:** Overview and Importance of Banking Services with respect to recent developments in India. Concept of Credit Cards and its usage and No Cost EMI system. Effects of Privatization on Banking Services in India.

**General Insurance Services:** Concept and Role of General Insurance Services. Growth and development due to the emergence of Online platforms in Insurance services. Impact of the opening of the Insurance sector for private players.

#### Reference Books:

1. Service Sector in Indian Economy: Talluru Sreenivas, Discovery Publishing House
2. The Service Sector in India's Development: Gaurav Nayyar, Cambridge University Press
3. Service Marketing: S.M. Jha, Himalaya Publishing House
4. Service Sector Management: C. Bhattacharjee, Jaico Books
5. Service Sector Management: Sanjay Patankar, Himalaya Publishing House

#### QUESTION PAPER PATTERN

BCOM – I : SEMESTER I

1T2- Commercial Firms

TIME:- 3 Hours] [Full Marks:- 80

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

2) All questions carry equal marks.

Q.1.

(a) UNIT – I 08 Marks

(b) UNIT – I 08 Marks

OR

(c) UNIT – I 16Marks

Q.2.

(a) UNIT – II 08 Marks

(b) UNIT – II 08 Marks

OR

(c) UNIT – I 16Marks

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*[Signature]*

Q.3.

- (a) UNIT – III 08 Marks
  - (b) UNIT – III 08 Marks
- OR
- (c) UNIT – I 16Marks

Q.4.

- (a) UNIT – IV 08 Marks
  - (b) UNIT – IV 08 Marks
- OR
- (c) UNIT – I 16Marks

Q.5.

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

*Shaneel*

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Bachelor of Commerce  
 B. Com. (CBCS) – Semester II  
 Course Type: Ability Enhancement Course  
 Course Name: Fundamentals of Banking  
 Course Code: 2T5 – B

**Course Outcomes:**

CO1	The students will be able to Classify Banking Functions
CO2	The students will be aware of Types of Bank Accounts and its Eligibility.
CO3	The students will be aware of Bank Account Procedure for Opening, operating, Transfer and Closing
CO4	The students will be Know of Types of Bank services for the Customers .
CO5	The students will be enlightened regarding the new concepts introduced in the banking system.

**Unit I: Evolution of Bank**

- 1) **Evolution of Bank** , Nature, Meaning, Definition of Bank,
- 2) **Types of Bank** – Public Bank, Private Bank, Commercial Bank, Co-operative Bank, Postal Bank, Agricultural Bank,
- 3) **Functions of Banks** – Primary, Secondary
- 4) **Role of Banking in Economic Development of India.**

**Unit II: Bank Accounts Types and Handling Procedure**

- 1) **Saving Bank Account** – Meaning and Importance of SB Account , Eligibility for open SB Account
- 2) **Current Account**- Meaning and Importance of Current Account , Eligibility for open Current Account
- 3) **Fixed Deposit Account**- Meaning and Importance of FD Account , Eligibility for open FD Account
- 4) **Recurring Deposit Account** - Meaning and Importance of RD Account , Eligibility for open RD Account

*Dr. Anurag K. Singh*  


### Unit III: Procedure for opening and Operating transfer and closing of Accounts

- 1) **Procedure for opening of account**- Know your customers Norms (KYC Norms), Application forms, Introduction, Proof of residence, Specimen signature and Nomination.
- 2) **Procedure for operating accounts**- Pay-in-slips, Withdrawal Slips, Issue of Pass book, Issue of cheque book, Issue of fixed deposit receipt, premature encashment of fixed deposits . Procedure of F.D., Repayment of Term Deposit (F.D) on Due date with interest.
- 3) **Transfer of accounts** – Transfer of accounts to other branches, Other Person
- 4) **Closing of Accounts** - Dormant accounts, Zero Balance, Bounced cheque or overdrafts, Suspected Identity Theft, Criminal Conviction, Change at the bank, Death of account Holder.

### Unit IV: Customer Services

- 1) **Fund Transfer**- Bank Draft, Meaning, Procedure of Issue and Encashment of Demand Draft.
- 2) **Online Banking**- Meaning, Procedure of IFSC systems, RTGS/NEFT
- 3) **Safe Custody and Safe Deposit Lockers** – Importance and Need, Procedure of Opening ,Operating, Closing . Documentation
- 4) **Handling Foreign Exchange Transaction** – Meaning and Importance of Foreign Trade, Banks role in foreign Trade, Foreign Exchange and Exchange Rates.

### Recommended books

- Practice and Law of Banking, G. S. Gill
- Banking: Law and Practice, P. N. Varshney
- Banking: Law and Practice in India, Tannan
- Banking: Law and Practice in India, Maheshwari
- Banking: Law and Practice, Prof. Mogle
- Banking and Financial System, Vasant Desai.
- Fundamentals of Banking, DR. R. S. S. Swami
- Report on trends and progress of banking in India- RBI Bulletin.
- - .      ,

*Praveen*





Bachelor of Commerce  
B. Com.(CBCS) - Semester -II  
Course Type: Skill Enhancement Course  
Course Name: Financial Markets operation  
Course Code: 2T6 - A

**Course Outcomes**

CO1	The student will be able to explain the importance of financial Institutions
CO2	The student will be able to interpret the structure of Financial Regulations in India
CO3	The student will be able to explain the importance of Financial Markets
CO4	The student will be able to distinguish between primary and secondary capital markets
CO5	The student will be able to Identify the Components of money markets

**UNIT 1: Financial institutions and regulatory bodies:**

**Institutions:** (Meaning and functions) Merchant Banks, Investment companies, Management Investment companies, Development banks, Mutual Funds. **Regulators: (functions, scope, roles and responsibilities)** RBI, SEBI, IRDA, PFRDA (Functions, Scope, Roles and responsibilities)

**UNIT 2: Capital Markets- Primary Markets**

Meaning, Role and importance, Composition, instruments, New Issue Market: Features, objectives and functions, Constituents or players, Modes of procuring long term funds: Public issue, Rights issue, Bonus issue, Private placement.

**UNIT 3 : Capital Markets - Secondary Markets.:**

Meaning, Role and Importance. Functions of the stock exchange, Listing of securities and its benefits, Stock market indices, Types of dealings, types of securities traded on the Indian stock exchanges, Comparison of the three exchanges (BSE, NSE, OTCEI)

**UNIT 4: Money Markets:**

Meaning, features of organized and unorganised money markets Instruments: Treasury Bills, Certificate of Deposits, Commercial Paper, Call money Commercial bills, Inter-corporate deposits, Inter-bank participation certificates. **Credit Rating Agencies:** Meaning and role of such agencies. A brief idea about: CRISIL, ICRA.

**Suggested Books**

1. Financial Market Operations by Alok Goyal, Mridula Goyal; VK Global Publications
2. Financial Market Operation by Dr. I.M. Sahai; SBPD Publishing House.
3. Financial Institutions and Markets: Structure, Growth and Innovations by L M Bhole and Jitendra Mahakud; McGraw Hill Education

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*Gharpure*



B.Com (CBCS)– Semester II

Course Type: Skill Enhancement Course

Course Name: Skill Development

Course Code:2T6-B

Course Outcomes

CO1	The Students will be able <b>to relate</b> the concept of skill development and its importance
CO2	The students will be able <b>to interpret</b> the problem solving technique and multiple approaches to creativity.
CO3	The students will be able <b>to relate</b> importance of communication skills for interpersonal communication
CO4	The student will be able <b>to analyse</b> team behavior and impact of empowerment and delegation
CO5	The students will be able to explore various skill development avenues.

Unit 1:

Introduction to skills & personal skills, developing self awareness on the issues of emotional intelligence, self learning styles, values, attitude towards change, learning of skills and applications of skills.

UNIT – 2:

Problem solving and building relationship: Problem solving, creativity, innovation, steps of analytical problem solving, limitations of analytical problem solving, impediments of creativity, multiple approaches to creativity, conceptual blocks, conceptual block bursting. Skills development and application for above areas.

UNIT – 3:

Building relationship Skills for developing positive interpersonal communication, importance of supportive communication, coaching and counseling, defensiveness and disconfirmation, principles of supportive communications. Personal interview management. Skill analysis and application on above areas.

UNIT – 4:

Team building: Developing teams and team work, advantages of team, leading team, team membership. Empowering and delegating: Meaning of empowerment, dimensions of empowerment, how to develop empowerment, inhibitors of empowerment, delegating works. Skills development and skill application on above areas.

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Suggested Books:

V.S.P. Rao Managerial Skills Excel Books,2010, New Delhi

2. David A Whetten, Cameron Developing Management skills, PHI 2008

3. Ramnik Kapoor Managerial Skills Path Makers, Bangalore

4. Kevin Gallagher, Skills development for Business and Management Students,Oxford,2010

5. Monipally,Muttthukutty Business Communication Strategies Tata McGraw Hill.

6. McGrath E.H. (9th Ed., 2011), Basic Managerial Skills, Prentice Hall India Learning Private Limited

7. Whetten D. (8th Ed., 2011), Developing Management Skills, Prentice Hall India Learning Private Limited

8. Gulati S. (2001), Corporate Softskills, Rupa Publication Pvt Ltd

9. Gallagher (2010), Skills Development for Business & Management Students, Oxford University Press

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*2/4/2019*

**Bachelor of Commerce Syllabus**  
**Semester - III**

Bachelor of Commerce  
B.Com.(CBCS) – Sem. III  
Course Type : Core Course  
Course Name : Financial Accounting – I  
Course Code 3T1

Course Outcomes

<b>CO1</b>	Student will be able to gain knowledge about consignment, will be able to differentiate between consignment and sale and will be able to calculate Del-creder commission, Account sales and valuation of closing stock.
<b>CO2</b>	Student will be able be aware of Hire Purchase system and installment system and Hire Purchase system
<b>CO3</b>	Student will be able prepare identify different types of shares, will be familiarize with the procedure of issue of shares .
<b>CO4</b>	student will be familiarize with Statutory provisions regarding preparation of companies final accounts
<b>CO5</b>	student will be to prepare final accounts as per The Companies Act, 2013

**Unit - I Consignment Accounts.**

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

**Unit – II Hire Purchase Accounts**

Meaning of Hire Purchase Accounts, Features, Merits and Demerits of Hire Purchase System, Distinguish between Hire Purchase and Installment System , Accounting of Hire Purchas System ( Excluding Installment System and Repossession of Assets ) (Theory & Numerical)

**Unit – III Flotation of Joint Stock Companies and their Capital Structure.**

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

**Unit – IV Final Accounts of Joint Stock Companies ( As Per New Company Act 2013 as Per Schedule-III )**

Introduction, Statutory provisions regarding preparation of companies final accounts Provision for interest on debentures, Proposed Dividends. Interim Dividend. Prepare its Statement of Profit and Loss and Balance Sheet in the format prescribed Company Act-2013, Schedule-III ( Excluding Managerial Remuneration ) ( Theory & Numerical)

**The financial year ends on 31<sup>st</sup> March.**

**Reference Books**

- 1 Gupta R. L-Advanced Financial Accounting-S. Chand & Sons
- 2 Kumar, Anil S.- Advanced Financial Accounting-Himalaya Publication House
- 3 Shukla and Grewal : Advanced Accounts (S. Chand & Ltd New Delhi)
- 4 Jain and Narang: Advanced Accounts (Kalyani Publishers, Ludhiana)
5. Sr. K. Paul: Accountancy. Volume I and II (New Central Book Agency, Kolkata)
6. Dr. S. N. Maheshwari: Corporate Accounting (Viakas Publishing House Pvt. Lit. New Heldi)
7. Dr. Vijay Bagde, Dr. Pramod Fating, Dr. Prashant Gulhane: Financial Accounting-1  
Sir Sahitya Kendra, Nagpur.



8. Dr. R. D. Mehta, Prof. Pradeep Wath Dr. D. C. Gotmare Advanced Financial Accounting  
(Payal Prakashan)

**Question Paper Pattern**  
**B.Com. Second Year Semester –III**  
**3T1 : Financial Accounting – I**

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

Time :- 3 hours

Marks-80

Q. No. 1 – Unit I

- a) Theory 08 Marks  
b) Problem 08 Marks

OR

- c) Problem 16Marks

Q. No. 2 – Unit II

- a) Theory 08 Marks  
b) Problem 08 Marks

OR

- c) Problem 16 Marks

Q. No. 3 – Unit III

- a) Theory 08 Marks  
b) Problem 08 Marks

OR

- c) Problem 16 Marks

Q. No. 4 – Unit IV

- a) Theory 08 Marks  
b) Problem 08 Marks

OR

- c) Problem 16 Marks

Q. No. 5

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

Bachelor of Commerce  
B.Com.(CBCS) – Sem. III  
Course Type : Core Course  
Course Name : Monetary Economics - I  
Course Code 3T2

**Course Outcomes**

<b>C01</b>	<b>The students will be able to demonstrate nature and functions of money and will get familiarise with the methods of note issue.</b>
<b>C02</b>	<b>The students will get familiarise with the concept of Inflation and deflation and will able to identify their role.</b>
<b>CO3</b>	<b>The students will be able to identify role of monetary policy and Fiscal policy.</b>
<b>CO4</b>	<b>The students will get knowledge about public finance, and will also identify the types of taxation</b>
<b>CO5</b>	<b>The students will gain knowledge about recent trends money market and public financé</b>

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

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

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

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

**Books Recommended:**

1. Monetary Economics, RR Paul, Kalyani Publishers.
2. Money ,Banking, Trade & Public Finance, M.V.Vaish, New Age International Pvt.Ltd.
3. Money, Banking and International Trade, K.P.M. Sundaram , Sultan Chand,New Delhi.
4. Public Finance, Tyagi , Jai Prakash Nath Publishers.
5. Money and Financial System P.K. Deshmukh, Phadke Prakashan.
6. Monetary Economics, Rashi Arora, Sheth Publishers, Mumbai

7. Modern Macroeconomics(Theory & Policy ),B.N.Ghosh, Ane Books Pvt Ltd, 2nd Edition, 2012.
8. Macro Economics, D.D.Chaturvedi, Galgotia Publishing Company,1999

Question Paper Pattern Semester-IV 3T2  
Monetary Economics- I

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

**Time :- 3 hours**

**Marks-80**

Q.1. (a) UNIT – I 08 Marks

(b) UNIT – I 08 Marks

OR

(c) UNIT – I 16Marks

Q.2. (a) UNIT – II 08 Marks

(b) UNIT – II 08 Marks

OR

(c) UNIT – II 16Marks

Q.3. (a) UNIT –III 08 Marks

(b) UNIT – III 08 Marks

OR

(c) UNIT – III 16Marks

Q.4. (a) UNIT – IV 08 Marks

(b) UNIT – IV 08 Marks

OR

(c) UNIT – IV 16Marks

Q.5

a) UNIT – I 04 Marks

b) UNIT – II 04 Marks

c) UNIT – III 04Marks

d) UNIT – IV 04 Marks



Bachelor of Commerce  
B.Com.(CBCS) – Sem. III  
Course Type : Ability Enhancement Course  
Course Name : Company Law  
Course Code: 3T5-A

Course Outcomes: -

CO1	The students will be able to get familiarise with the types and characteristics of company
CO2	The student will be able to demonstrate the procedure of formation of company and will be able to distinguish between Article of Association and Memorandum of Association
CO3	The students will be able to frame the prospectus of the company.
CO4	The students will be able to identify different types of shares and debentures
CO5	The students will be able to gain knowledge of management and administration of the company.

#### **Unit One: Introduction**

- Meaning, definition, types and characteristics of company
- Historical Evaluation of company
- Concept of Corporate Veil, Lifting Corporate veil

#### **Unit Two: Incorporation of company**

- Promoters, Role and legal position, Pre incorporation contracts
- Procedure for incorporation of company
- Memorandum of Association - Meaning, Purpose, Contents, Ultravires and Doctrine of Ultravires
- Articles of Association – Meaning, Purpose, Content. Alteration. Difference between Memorandum of Association and Articles of Association

#### **Unit Three: Prospectus and issue of share capital**

- Prospectus Meaning - Formalities of issue Prospectus - Misrepresentation of Prospectus - Golden Rules
- Shares - Meaning, Types of Shares and Transfer of shares
- Share Capital, Meaning, Kinds, Alteration, Reduction and Voting Rights
- Debenture - Meaning, Types, Charge-Fixed and Floating, Crystallization of Floating charge

#### **Unit Four: Management and administration of company**

- Directors - Appointment, Qualifications, Types
- Directors: - Duties and liabilities, Powers, Functions
- Meetings, Kinds, Requisites of Valid Meeting
- Procedure of writing invitation, and minutes of meeting

#### **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

### Question Paper Pattern

#### Company Law

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

2) All questions carry equal marks.

**Time :- 3 hours**

**Marks-80**

Q.1. (a) UNIT – I 08 Marks

(b) UNIT – I 08 Marks

OR

(c) UNIT – I 16Marks

Q.2. (a) UNIT – II 08 Marks

(b) UNIT – II 08 Marks

OR

(c) UNIT – II 16Marks

Q.3. (a) UNIT –III 08 Marks

(b) UNIT – III 08 Marks

OR

(c) UNIT – III 16Marks

Q.4. (a) UNIT – IV 08 Marks

(b) UNIT – IV 08 Marks

OR

(c) UNIT – IV 16Marks

Q.5

a) UNIT – I 04 Marks

b) UNIT – II 04 Marks

c) UNIT – III 04Marks

d) UNIT – IV 04 Marks

Bachelor of Commerce  
B.Com.(CBCS) – Sem. III  
Course Type : Ability Enhancement Course  
Course Name : Income Tax  
Course Code: 3T5-B

Course Outcomes

CO1	The students will be able to get familiarise with basic concepts of income tax
CO2	The student will be able to compute the income under salary and will be calculate the tax on it.
CO3	The students will be able to gain knowledge about calculation of superannuation fund.
CO4	The student will be able to compute the income under house property and will be calculate the tax on it.
CO5	The student will be able to compute the income under other sources and will be calculate the tax on it.

**Unit One: Introduction**

- Introduction to income tax, Basic Concepts:- : income, agriculture income, casual income previous year, assessment year, gross total income, total income,
- Income Tax Slabs
- Income tax Calculation
- Financial Year and Assessment Year

**Unit Two: Computation and taxable income from salary head.**

- 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 Three: Income from house property.**

- Income House Property -Meaning & Definition,
- Gross Annual Value Net Annual Value ,
- Arrears of Rent ,Unrealized Rent,
- Interest on Loan Preconstruction & Post Construction, Composite Rent etc.
- Computation of Income from house property.

**Unit Four: Income from other sources.**

- Income from Other Source – Basis of Charge, Chargeable Incomes,
- Exempt Incomes,
- Computation of Income from other sources.

**Reference Books**



- ❖ 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

### **Question Paper Pattern**

#### **Income Tax**

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

**2) All questions carry equal marks.**

**Time :- 3 hours**

**Marks-80**

Q.1. (a) UNIT – I 08 Marks

(b) UNIT – I 08 Marks

OR

(c) UNIT – I 16Marks

Q.2. (a) UNIT – II 08 Marks

(b) UNIT – II 08 Marks

OR

(c) UNIT – II 16Marks

Q.3. (a) UNIT –III 08 Marks

(b) UNIT – III 08 Marks

OR

(c) UNIT – III 16Marks

Q.4. (a) UNIT – IV 08 Marks

(b) UNIT – IV 08 Marks

OR

(c) UNIT – IV 16Marks

Q.5

a) UNIT – I 04 Marks

b) UNIT – II 04 Marks

c) UNIT – III 04Marks

d) UNIT – IV 04 Marks

Bachelor of Commerce  
B.Com.(CBCS) – Sem. III  
Course Type : Skill Enhancement Course  
Course Name : Holistic Development  
Course Code: 3T6-A

Course Outcome

CO1	The students will be able to get familiarise with concept of holistic development
CO2	The student will be able to manage their time effectively.
CO3	The students will be able to identify causes of stress and will be helped in managing them.
CO4	The student will be able to demonstrate the concept of spirituality and will be able analyses the relations between spirituality and health.
CO5	The student will be able to improve their academic and overall performance in a holistic way

**Unit One: Introduction**

- Holistic Development: Definition, Basic concepts of Holistic Development,
- Need, goals, and scope of Holistic Development;
- Multidisciplinary approach;
- Elements of holistic development

**Unit Two: Time Management**

- Meaning, Essentials, importance,
- Time management techniques
- Time management matrix
- Time management and effective planning
- Time allocation: - Need and significance

**Unit Three: Stress Management**

- Meaning, types, causes of stress, consequences of stress
- Stress Management: - meaning, importance, strategies for stress management
- Creation of stress-free environment
- Stress Intervention: Performance and Stress Intervention- The relationship between stress and performance;

**Unit Four: Spiritual development**

- Spirituality: - Meaning, Characteristics, types, need
- Spiritual development: - Meaning, Purpose, importance and stages
- Fowler's Stages of Faith
- Relationship between spirituality and health

**Reference Books**

- ❖ Structured Holistic Development Program : A Tool for Success, [Dr. Sujata Parwani](#) , kaav Publication
- ❖ Spiritual Development – 20 Ways to Achieve Spiritual Growth, Elsabe Smit

- ❖ Developing Holistic Education, Seed Philip Taylor and Fransis
- ❖ Skill Development Dr. Tushar Chaudhari, Payal Prakshan
- ❖ The 7 Habits of Highly Effective People: Powerful Lessons in Personal Change by Stephen Covey

Question Paper Pattern  
Holistic Development

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

**Time :- 3 hours**

**Marks-80**

Q.1. (a) UNIT – I 08 Marks

(b) UNIT – I 08 Marks

OR

(c) UNIT – I 16Marks

Q.2. (a) UNIT – II 08 Marks

(b) UNIT – II 08 Marks

OR

(c) UNIT – II 16Marks

Q.3. (a) UNIT –III 08 Marks

(b) UNIT – III 08 Marks

OR

(c) UNIT – III 16Marks

Q.4. (a) UNIT – IV 08 Marks

(b) UNIT – IV 08 Marks

OR

(c) UNIT – IV 16Marks

Q.5

a) UNIT – I 04 Marks

b) UNIT – II 04 Marks

c) UNIT – III 04Marks

d) UNIT – IV 04 Marks

Bachelor of Commerce  
B.Com.(CBCS) – Sem. III  
Course Type : Skill Enhancement Course  
Course Name : Computerized Accounting (Tally)  
Course Code: 3P6-B

**Unit-I :**

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

**Unit-II :**

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

**Unit-III :**

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

**Unit-IV :**

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

**Practical : Practical will be based on Tally S/W**

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

**Books Recommended:**

1. Accounting with Tally : K.K. Nadhani, BPB Publication



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

## **Semester – IV**

Bachelor of Commerce  
B.Com.(CBCS) – Sem. IV  
Course Type : Core Course  
Course Name : Monetary Economics - II  
Course Code 4T2

**Course outcomes**

<b>C01</b>	<b>The students will be able to get knowledge of commercial banks and identify causes of Non-performing Assets</b>
<b>C02</b>	<b>The students will be able to demonstrate Core banking and will be able to differentiate between different types of Cards.</b>
<b>CO3</b>	<b>The students will be able to identify role of monetary policy and Fiscal policy.</b>
<b>CO4</b>	<b>The students will get knowledge about bank and customer relationship and will be able to open any type of account in banks.</b>
<b>CO5</b>	<b>The students will get familiarise with work of central bank and will able to calculate different ratios of credit control.</b>

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

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

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

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

**Books Recommended:**

1. Monetary Economics, RR Paul, Kalyani Publishers.
2. Money, Banking and International Trade, K.P.M. Sundaram , Sultan Chand, New Delhi.
3. Macroeconomics, Mankiw, N. Gregory, Macmillan Worth Publishers New York, Hampshire U.K.
4. Financial Institutions and Markets , Agrawal & Gupta, Kalyani Publishers.
5. Modern Banking , Vaish, M.C, Oxford & IBH Publishing Co., New Delhi

6. Money and Financial System P.K. Deshmukh, Phadke Prakashan.
7. Monetary Economics, Rashi Arora, Sheth Publishers, Mumbai

**Question Paper Pattern**

**Monetary Economics- II**

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

**2) All questions carry equal marks.**

**Time :- 3 hours**

**Marks-80**

Q.1. (a) UNIT – I 08 Marks

(b) UNIT – I 08 Marks

OR

(c) UNIT – I 16Marks

Q.2. (a) UNIT – II 08 Marks

(b) UNIT – II 08 Marks

OR

(c) UNIT – II 16Marks

Q.3. (a) UNIT –III 08 Marks

(b) UNIT – III 08 Marks

OR

(c) UNIT – III 16Marks

Q.4. (a) UNIT – IV 08 Marks

(b) UNIT – IV 08 Marks

OR

(c) UNIT – IV 16Marks

Q.5

a) UNIT – I 04 Marks

b) UNIT – II 04 Marks

c) UNIT – III 04Marks

d) UNIT – IV 04 Marks



Bachelor of Commerce  
B.Com.(CBCS) – Sem. IV  
Course Type : Ability Enhancement Course  
Course Name : Organizational Behaviour  
Course Code: 4T5-A

Course outcome

CO1	The students will be able to get familiarise with concept of Organisational Behaviour
CO2	The student will be able to distinguish different types of organisational culture
CO3	The students will be able to evaluate organisational culture on its performance
CO4	The student will be able to demonstrate the significance of motivation as well as morale
CO5	The student will be able to identify the factors responsible to organisational change

**Unit One: Introduction**

- Organisational Behaviour :- meaning, OB History and Development; Importance of OB to the field of management.
- Basic behavioural Process: Cognitive functions - intelligence, Creativity, Problem solving, Learning and its process – implications.
- Challenges and Opportunities in development of Organisational Behaviour
- Impact of technology on Organisational Behaviour.

**Unit Two: Organizational Culture**

- Meaning and dimensions
- Types of organizational cultures
- Role of manager in creating and sustaining culture
- Impact of organisational culture on performance of the organization
- Human resource management policies and practices, diversity at work.

**Unit Three: Morale and Motivation**

- Morale :- Meaning, types, consequences, importance and methods of improving morale
- MASLOW'S NEED HIERARCHY MODEL THEORY, HERZBERG'S TWO FACTOR THEORY, THEORY X & THEORY Y
- Motivation:- meaning, Types, Techniques and importance
- Relationship between morale and motivation

**Unit Four: Organisational changes**

- Concept and factors responsible for Organisational changes
- Management of Organisational changes
- Resistance to Organisational changes
- Approaches to manage Organisational changes

**Reference Books**

- ❖ Robbins, S. P/ Judge, T. A/ Sanghi, S., Organizational Behavior, Pearson Publication
- ❖ Aswathappa, K., Organisational Behaviour– Text and Problem, Himalaya Publication
- ❖ Pardeshi, P. C., Organizational Behaviour & Principles & Practice Of Management, Nirali publication

**Question Paper Pattern**

**Organisational Behaviour 4T5A**

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

**2) All questions carry equal marks.**

**Time :- 3 hours**

**Marks-80**

Q.1. (a) UNIT – I 08 Marks

(b) UNIT – I 08 Marks

OR

(c) UNIT – I 16Marks

Q.2. (a) UNIT – II 08 Marks

(b) UNIT – II 08 Marks

OR

(c) UNIT – II 16Marks

Q.3. (a) UNIT –III 08 Marks

(b) UNIT – III 08 Marks

OR

(c) UNIT – III 16Marks

Q.4. (a) UNIT – IV 08 Marks

(b) UNIT – IV 08 Marks

OR

(c) UNIT – IV 16Marks

Q.5

a) UNIT – I 04 Marks

b) UNIT – II 04 Marks

c) UNIT – III 04Marks

d) UNIT – IV 04 Marks

Bachelor of Commerce  
B.Com.(CBCS) – Sem. IV  
Course Type : Ability Enhancement Course  
Course Name : Banking Procedures and Practices  
Course Code: 4T5-B

**Course Outcome**

CO1	The students will be able to get familiarise with types of banks and will get knowledge about its influence on economic development
CO2	The students will be able to demonstrate with types of account and will get knowledge about opening of these account
CO3	The students will be able to understand types of cheques and cards and will able to use them.
CO4	The student will relate with the concept of mobile banking
CO5	The student will be able to identify and avoid frauds in using mobile banking

**Unit One: Introduction**

- Bank –Meaning, Definition, importance
- Types of banks –commercial banks-Universal Banking - Central Bank - Credit control measures.
- Structure of Indian Banking, Central banking VS Commercial Banking, nationalisation of commercial banks
- Role of Banks in Economic Development

**Unit Two: Bank Account**

- Types of bank account, steps in opening of saving and current account
- Bank Lending, Lending Sources, Bank Lending Principles, Forms of lending, Loan evaluation process, securities of lending, Factors influencing bank lending
- Special types of Accounts - Minor - Lunatic - Partnership Firm - Joint Stock Company and contains KYC forms
- General and Special relationship between Banker and Customer

**Unit Three: NEGOTIABLE INSTRUMENTS**

- Cheque - Essentials of a Cheque
- Crossing of a Cheque, General Crossing ,Special Crossing
- Payment of Cheque ,Collection of Cheque, Endorsement
- Types of cards Debit Card, Credit Card ,Green Card - Smart Card, their utility and significance

**Unit Four: E-banking**

- Meaning, Services, e-banking and Financial Services
- Challenges, Opportunities and frauds of Internet Banking, Internet Banking Vs Traditional Banking
- Mobile Banking ,Meaning, Features, Services

- Electronic Funds Transfer (ETF) System, Meaning, Steps - Benefits

### Reference Books

- ❖ Sundaram, K.P.M.&Varshney, (2003), Banking Theory Law & Practice, Sultan Chand & Sons, New Delhi.
- ❖ Gordon, E.Natarajan, (2005), Banking Theory Law & Practice, Himalaya Publishing House, Mumbai.
- ❖ Radhasamy & Vasudevan (2003), A Text Book of Banking, Sultan Chand & Sons, New Delhi.
- ❖ S.N. Maheshwari Banking and Law Theory and Practices, Kalyani Publication

Question Paper Pattern  
Banking Procedure and Practice  
N.B. – 1) All questions are compulsory.  
2) All questions carry equal marks.

**Time :- 3 hours**

**Marks-80**

Q.1. (a) UNIT – I 08 Marks

(b) UNIT – I 08 Marks

OR

(c) UNIT – I 16Marks

Q.2. (a) UNIT – II 08 Marks

(b) UNIT – II 08 Marks

OR

(c) UNIT – II 16Marks

Q.3. (a) UNIT –III 08 Marks

(b) UNIT – III 08 Marks

OR

(c) UNIT – III 16Marks

Q.4. (a) UNIT – IV 08 Marks

(b) UNIT – IV 08 Marks

OR

(c) UNIT – IV 16Marks

Q.5 a) UNIT – I 04 Marks

b) UNIT – II 04 Marks

c) UNIT – III 04Marks

d) UNIT – IV 04 Marks



Bachelor of Commerce  
B.Com.(CBCS) – Sem. III  
Course Type : Skill Enhancement Course  
Course Name : Secretarial Practice  
Course Code: 4T6-A

Course Outcomes

CO1	The students will be able to demonstrate the rights and duties of company secretary
CO2	The student will be able to gain knowledge about The companies Act.
CO3	The students will be able to state powers of SEBI
CO4	The student will be able to develop the knowledge about the appointment and removal of company auditor.
CO5	The student will be aware about the procedure of winding up of the companies.

**Unit One: Company Secretary**

- The Company Secretary Definition, Eligibility, Appointment, General Legal position,
- Duties of a Company Secretary, Rights of Company Secretary,
- Liabilities of Company Secretary, Qualification for Appointment as secretary, Dismissal of the Secretary,
- Secretary in the Whole-time practice, Secretarial Compliance certificate, Specimen form

**Unit Two: The Companies Act and its Administration**

- The companies Act,1956, Applicability of the Act, Special features, Amendments to the Companies Act,1956,
- Machinery for the Administration of the Companies Act,1956, The company Law Board, E-Governance Project,
- Power of Securities Exchange Board of India, Jurisdiction of Courts

**Unit Three: Company Auditor**

- Company Auditor, Appointment of Auditor, Qualification and disqualification
- Removal and remuneration
- Rights, powers and duties of Auditors, Accounts statutory books dividends and interest
- company investigations, prevention of oppression and management

**Unit Four: Reports and Winding Up**

- Company Reports – Types, Secretarial Duties with regard to payment of dividend,
- Interest, Charges & penalties. , Writing reports
- Winding up of a Company – Procedure,& Statutory Provisions, Consequences of winding up , Types of winding up
- Consequences of winding up, Secretarial role in winding up

**Reference Books**

- ❖ Dr. B. Ravi – Company Law and Secretarial Practice ( New Companies Act 2013)
- ❖ N. D Kapoor – Company Law, Sultan Chand & Sons, New Delhi

- ❖ Gaffoor & Thothadri – Company Law and Secretarial Practice, Vijay Nicole Prints, Chennai
- ❖ V.Balachandran and M.Govindarajan – A Student Handbook on Company Law and Practice, Vijay Nicole Prints, Chennai
- ❖ Taxman’s Companies Act 2013 - Taxman Publications, New Delhi

Question Paper Pattern  
Secretarial Practice

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

**Time :- 3 hours**

**Marks-80**

Q.1. (a) UNIT – I 08 Marks

(b) UNIT – I 08 Marks

OR

(c) UNIT – I 16Marks

Q.2. (a) UNIT – II 08 Marks

(b) UNIT – II 08 Marks

OR

(c) UNIT – II 16Marks

Q.3. (a) UNIT –III 08 Marks

(b) UNIT – III 08 Marks

OR

(c) UNIT – III 16Marks

Q.4. (a) UNIT – IV 08 Marks

(b) UNIT – IV 08 Marks

OR

(c) UNIT – IV 16Marks

Q.5 a) UNIT – I 04 Marks

b) UNIT – II 04 Marks

c) UNIT – III 04Marks

d) UNIT – IV 04 Marks

Bachelor of Commerce  
B.Com.(CBCS) – Sem. IV  
Course Type : Skill Enhancement Course  
Course Name : Insurance Procedures and Practices  
Course Code: 4T6-B

Course Outcome

CO1	The students will be able to gain knowledge about Insurance sector and will be familiar with the latest scenario of the insurance sector
CO2	The student will be able to gain knowledge about life insurance and will be able aware of documentation of Life insurance policy
CO3	The students will be able to different types of insurance Policies
CO4	The student will be aware about the procedure of becoming Life insurance Agent
CO5	The student will be aware about the code of conduct and will be able to calculate the remuneration of insurance agent

**Unit One: Introduction**

- Insurance: - Evolution & meaning of Insurance, need for insurance,
- Nature, functions of insurance, Scope of Insurance,
- Privatisation of Insurance sector, current scenario of Insurance Sector In India
- Principle of Protection and Investment

**Unit Two: Life Insurance – Practices**

- Life Insurance Organization; Premiums and Bonuses;
- Plans of Life insurance; Annuities;
- Life Insurance Policies; Applications and Acceptance; Policy Documents; Premium payment,
- Life Insurance Corporation (L.I.C) of India; Policy Lapse and Revival; Assignment, Nomination and Surrender of policy; Policy Claims.

**Unit Three: GENERAL INSURANCE**

- Introduction to General Insurance; Policy Documents and forms;
- Underwriting; Ratings & Premiums; Claims;
- Principles, products fire, marine, motor vehicles, public utility, third party insurance,
- Group insurance, burglary insurance. Claims Settlements

**Unit Four: Insurance Agency as a Career**

- Definition-Authority of an agent, Procedure for becoming an agent Agency as a Profession
- Functions of agent, Remuneration of agent
- Code of conduct for agent, procedure regarding the settlement of insurance claim
- After-sale service to policy holders.

**Reference Books**

- ❖ M. N. Srinivasan : Principles of Insurance Law, Wadhwa & Co.
- ❖ Rajiv Jain : Insurance Law and Practice, Vidhi Publication Private Limited

- ❖ Taxmann : Insurance Manual, Taxmann Publication Private Limited
- ❖ Bharat : Manual of insurance Laws, Bharat Publication Private limited
- ❖ Dr. Avtar Singh : Law of Insurance, Universal Publication Pvt. Limited
- ❖ George E. Rejda : Principles of Risk Management and Insurance

Question Paper Pattern  
Insurance Procedure and Practice  
N.B. – 1) All questions are compulsory.  
2) All questions carry equal marks.

**Time :- 3 hours**

**Marks-80**

Q.1. (a) UNIT – I 08 Marks

(b) UNIT – I 08 Marks

OR

(c) UNIT – I 16Marks

Q.2. (a) UNIT – II 08 Marks

(b) UNIT – II 08 Marks

OR

(c) UNIT – II 16Marks

Q.3. (a) UNIT –III 08 Marks

(b) UNIT – III 08 Marks

OR

(c) UNIT – III 16Marks

Q.4. (a) UNIT – IV 08 Marks

(b) UNIT – IV 08 Marks

OR

(c) UNIT – IV 16Marks

Q.5

a) UNIT – I 04 Marks

b) UNIT – II 04 Marks

c) UNIT – III 04Marks

d) UNIT – IV 04 Marks



with effect from 2023-24

Bachelor of Commerce  
B.Com.(CBCS) – Sem. IV  
B.Com. Second Year Semester – IV  
Course Type : Core Course  
Course Name : Financial Accounting – II  
Course Code 4T1

Course Outcomes

CO1	Student would be able to gain knowledge about functioning of bank, and will be able to prepare Annual accounts as per Banking Companies Regulation Act 1949.
CO2	Student would be able to identify the types of General insurance and terms like unexpired Risk, and will be able to the prepare Final accounts as per IRDA Regulation 2002.
CO3	Student will be able to recognize the factors influencing the valuation of Goodwill and will be able to calculate it by different method.
CO4	Student will be able to gain knowledge about Process of Liquidation of Company, and will be able to prepare Liquidators Final Statement.
CO5	Students will be able to evaluate the financial statements of Banking and General Insurance companies.

**Unit-1: Final Accounts of Banking Companies:**

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

**Unit-II: Final Accounts of General Insurance Companies:**

Introduction, Types of General Insurance, Important Terms- Reserve for unexpired Risk, Reinsurance Claims, Reinsurance Premium, Commission, Bonus in Reduction of Premium and preparation of final accounts ~~(Theory & Numerical)~~ as per IRDA Regulation 2002 (Theory & Numerical) *Shed*

**Unit-III: Valuation of Goodwill:**

Meaning, Characteristics of Goodwill, Factors influencing the value of goodwill, Need for Valuation of goodwill. Valuation of goodwill as per -Average Profit Method, Weighted Average Profit Method, Super Profit Method, Capitalization Method. (Problems based on the Indian companies Act, 2013)(Theory & Numerical)

**Unit-IV: Liquidation of Company :**

Meaning Types of Liquidation, Steps in voluntary Liquidation, Functions of Liquidator, Liquidators remuneration and Commission. Preparation of Liquidators Final Statement of Account only. (Problems based on the Indian companies Act, 2013)(Theory & Numerical)  
The Financial year ends on 31st March.

Books Recommended

01. Gupta R. L.-Advanced Financial Accounting-S. Chand & Sons
02. Kumar, Anil S.-Advanced Financial Accounting-Himalaya Publication House
03. Shukla and Grewal : Advanced Accounts (S. Chand & Ltd. New Delhi)
04. Jain and Narang: Advanced Accounts (Kalyani Publishers, Ludhiana)
05. Sr. K. Paul: Accountancy, Volume-I and II (New Central Book Agency.Kolkata)

*Shed*  
DR. M. L. VANJARI

*Shed*  
C.A. DIXIT

*Shed*  
DR. B. B. KAKDE

*Shed*  
V.R. BOND

*Shed*  
DR. ANJAY SHARMA

*Shed*  
DR. R. KARMORE  
Chairman.

06. R. K... Lele and Jawaharlal; Accounting Theory (Himalaya Publishers)  
07. Dr. L. S. Porwal : Accounting Theory (Tata McGraw Hill)  
08. Dr. Vijay Bagde, Dr. Pramod Fating, Dr. Prashant Gulhane; Financial Accounting-III  
(Sir Sahitya Kendra, Nagpur)

**Question Paper Pattern**  
**B.Com. Second Year Semester –IV**  
**3T1 : Financial Accounting – II**

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

Time :- 3 hours

Marks-80

Q. No. 1 – Unit I

- a) Theory 08 Marks  
b) Problem 08 Marks

OR

- c) Problem 16Marks

Q. No. 2 – Unit II

- a) Theory 08 Marks  
b) Problem 08 Marks

OR

- c) Problem 16 Marks

Q. No. 3 – Unit III

- a) Theory 08 Marks  
b) Problem 08 Marks

OR

- c) Problem 16 Marks

Q. No. 4 – Unit IV

- a) Theory 08 Marks  
b) Problem 08 Marks

OR

- c) Problem 16 Marks

Q. No. 5

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

*(Handwritten Signature)*  
CDR. M. L. VANJARI  
*(Handwritten Signature)*  
CDR. B. B. KHALDE  
*(Handwritten Signature)*  
C.A. DIXIT

*(Handwritten Signature)*

*(Handwritten Signature)*  
DR. R. Karmore  
Chairman