

NOTIFICATION

No. 41 /2018
June, 2018

Date : 7

Subject : Implementation of New Syllabi of Various Course/Subjects as per semester and credit & Grade System in the Faculty of Commerce & Management from the session 2018-2019 & onwards.

It is notified for general information of all concerned that, the authorities of the University has accepted Semester & Credit & Grade System syllabi of various Course/ Subjects of **B.Com. Part-II, Semester- III & IV** mentioned in column No.2 and which is to be implemented stagewise from the session 2018-2019 and onwards with appendices as shown in column No.3 of the following table.

TABLE

Sr.No.	Course / Subjects	Appendices of the new syllabi.
1	2	3
<u>B.Com. Semester- III</u>		
• Compulsory English English		The Syllabi prescribed for the subject Compulsory English which is appended herewith as Appendix - A
• Supplementary English		The Syllabi prescribed for the subject Supplementary English which is appended herewith as Appendix - B
• Marathi		The Syllabi prescribed for the subject Hindi which is appended herewith as Appendix - C
• Hindi		The Syllabi prescribed for the subject Sanskrit which is appended herewith as Appendix - D
• Sanskrit		The Syllabi prescribed for the subject Marathi which is appended herewith as Appendix - E
• Pali		The Syllabi prescribed for the subject Urdu which is appended herewith as Appendix - F
• Urdu		The Syllabi prescribed for the subject Pali which is appended herewith as Appendix - G
• Company Account Account		The Syllabi prescribed for the subject Company which is appended herewith as Appendix - H

- **Business Mathematics** The Syllabi prescribed for the subject **Business Mathematics** which is appended herewith as **Appendix - I**
- **Auditing** The Syllabi prescribed for the subject **Auditing** which is appended herewith as **Appendix - J**
- **Monetary System System** The Syllabi prescribed for the subject **Monetary** which is appended herewith as **Appendix - K**
- **Information Technology & Information Business Data Processing - I Technology & Business Data Processing - I** which is The Syllabi prescribed for the subject appended herewith as **Appendix - L**

B.Com. Semester- IV

- **Compulsory English English** The Syllabi prescribed for the subject Compulsory which is appended herewith as **Appendix - M**
- **Supplementary English** The Syllabi prescribed for the subject Supplementary English which is appended herewith as **Appendix - O**
- **Marathi** The Syllabi prescribed for the subject Hindi which is appended herewith as **Appendix - P**
- **Hindi** The Syllabi prescribed for the subject Sanskrit which is appended herewith as **Appendix - Q**
- **Sanskrit** The Syllabi prescribed for the subject Marathi which is appended herewith as **Appendix - R**
- **Pali** The Syllabi prescribed for the subject Urdu which is appended herewith as **Appendix - S**
- **Urdu** The Syllabi prescribed for the subject Pali which is appended herewith as **Appendix - T**
- **Corporate Accounting** The Syllabi prescribed for the subject **Corporate Accounting** which is appended herewith as **Appendix - U**
- **Business Statistics** The Syllabi prescribed for the subject **Business Statistics** which is appended herewith as **Appendix - V**
- **Income Tax** The Syllabi prescribed for the subject

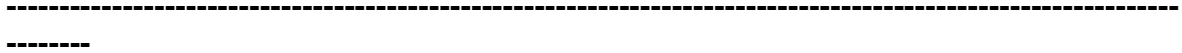
Income Tax which is appended herewith as **Appendix - W**

- **Indian Financial System**

The Syllabi prescribed for the subject **Indian Financial System** which is appended herewith as **Appendix - X**

- **Information Technology & Information Business Data Processing - I** which is

The Syllabi prescribed for the subject **Technology & Business Data Processing - II** which is appended herewith as **Appendix - Y**



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**Sant Gadge Baba
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Appendix - A

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ENGLISH (COMPULSORY)

Marks :- 40
Hours

Time :- 2

**I) Text Prescribed -
Impressions**

(An Anthology of Prose and Poetry) Published by Raghav Publishers & Distributors, Nagpur.

Unit- I :- Prose

- Travel by Train - J.B.Priestley
- Two Gentlemen of Verona - A.J.Cronin
- Go, Kiss the World :- Subroto Bagchi
- The Struggle for an Education Up from Slavery : An Autobiography – Booker T. Washington

Unit-II :- Poetry

- Where the mind is without Fear - Rabindranath Tagore
- Stopping by Woods on a Snowy Evening - Robert Frost
- Leisure - W.H.Davies
- The Daffodils - William Wordsworth

Unit-III :- Communication skills

- **Book Prescribed :-**

Synergy

(Communication in English and Study Skills Ed.by Orient Black Swan. Following chapters from Communication Skills are prescribed :-

- An Introduction to Communication.
- Notices, Agendas and Minutes.
- Presentations.

DISTRIBUTION OF MARKS

1) Impressions :-

Unit – I – Prose :

Any 3 out of 4 Questions.....

(12 Marks)

(4 Marks each)

Unit-II- Poetry :-

Any 3 out of 4 Questions..... (12 Marks)
(4 Marks each)

2) Unit-III

Communi cation skills

SYNERGY :-
Any 2 out of 3 Questions..... (08 Marks)
(4 Marks each)

8 Multiple Choice Questions on Unit I & II (8 Marks)

Internal Assessment :- (10 Marks)

- Home Assignment (05 Marks)
- Unit Test (01) (05 Marks)

Appendix - B

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SUPPLEMENTARY ENGLISH

Marks :- 40
Hours

Time :- 2

I) **Text Prescribed -**

Footprints

(A Supplementary English Coursebook for Undergraduates) Published by
Raghav Publishers & Distributors, Nagpur.

Unit- I :- Prose

- Tolerance - E.M.Forster
- On Shaking Hands - A.G. Gardiner

- Of Travel - Francis Bacon
- Knowledge and Wisdom - Bertrand Russell.

Unit-II :- Poetry

- The Solitary Reaper - William Wordsworth
- The Road not Taken - Robert Frost
- I Too - Langston Hughes
- Teacher - Lakshman Hirulkar

Unit – III - Short Stories :-

- The Cabuliwallah - Rabindranath Tagore
- Monday Morning - Mark Twain
- Drought - Sharadchandra Chatterjee

DISTRIBUTION OF MARKS

1) Footprints :-

Unit – I – Prose :

Any 3 out of 4 Questions..... (12 Marks)
(4 Marks each)

Unit-II- Poetry :-

Any 3 out of 4 Questions..... (12 Marks)
(4 Marks each)

Unit- III- Short Stories :-

Any 2 out of 3 Questions..... (8 Marks)
(4 Marks each)

8 Multiple Choice Questions on Unit I & III (8 Marks)

Internal Assessment :- (10 Marks)

- Unit Test (5 Marks)
- Home Assignment (5 Marks)

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Ê´É¹ÉªÉ -- "É®úÉ`öÒ
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Appendix - C

±ÉäJÉÒ {É®òÒΙΙÉE – 40 ΜΕÖhÉ –
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+xÉÖGò"ÉÊhÉEòÉ

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2)	+nÂù ÉÚiÉ®úªÉ +ÉËhÉ °;ÚòliÉnùÉªÉÈð VÉÒ´ÉxÉ:	b÷Éi.É´É.É É.EðÉä ±ÉiÉä	
3)	®úÉ¹]ÁðªÉÆiÉ iÉÖÈðb÷ÉäVÉÒ : BEð Ê´ÉSÉÉ®ú	b÷Éi.+®úÉ´Énù nàù¶É¨ÉÖjÉ	

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2)	¨ÉÉäb÷±Éä±ªÉÉ¨ÉÉhÉ°ÉÉÆSÉä...	xÉÉ.vÉÉä.¨É½øÉxÉÉä®ð	{ÉÉxÉZÉb÷
3)	VÉMÉhÉä Èð`öÒhÉ +É½äp	+¶ÉÉäÈð lÉÉä®úÉiÉ	
4)	´ÉÉ]ðÉ	¶ÉÉ¶ÉÈðÉÆiÉ É½ÆøΜÉÉähÉäÈð®ð	ªÉÖvnù °ÉÖ`ù +É½äø
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+ÆiÉMÉÇiÉ “ÉÚ± ^a É”ÉÉ{ÉxÉ – 10 MÉÖhÉ
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 ±ÉäJÉÒ {É®úÒiÉÉ MÉÖhÉ Ê´É|ÉÉMÉhÉÒ :
 Ê´É|ÉÉMÉ + : ‘ÉèSÉÉÉ®ðΕò 08 MÉÖhÉ
 Ê´É|ÉÉMÉ ¢É : ±ÉÊ±ÉiÉ 08 MÉÖhÉ
 Ê´É|ÉÉMÉ Εò : ΕδÊ´ÉiÉÉ 08 MÉÖhÉ
 Ê´É|ÉÉMÉ b+ : = {É^aÉÉäÊVÉiÉ “É®ðÉ`òò 08 MÉÖhÉ
 ‘É®ðÒ±É °É´ΕÇ Ê´É|ÉÉMÉÉÆ´É®ð +ÉvÉÉÉ®ðiÉ ‘É°iÉÚÊxÉ´
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BEÚðhÉ 40 MÉÖhÉ

ϜÊ´É|ÉÉMÉ b+ °ÉÉ`òò °ÉÆnù|ÉÇ ΟÉÆiÉ “½phÉÖxÉ
 “ {É^aÉÉäÊVÉiÉ “É®úÉ`òò” °ÉÆ{ÉÉnùΕò – ΕäòiÉΕèò
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 |É¶xÉ Ê´ÉSÉÉ®úh^aÉÉiÉ ^aÉäiÉÒ±É. SÉÉ®ú MÉÖhÉÉÆSÉÉ BEò
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 +°Éä±É +ÉÊhÉ SÉÉ®ú MÉÖhÉÉÆSÉÉ nÖù°É®úÉ
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 Εδ®úhÉä ” ÈΕδ´ÉÉ VÉÉÊ½p®úÉiÉÒSÉÉ °ÉÆnù|ÉÇ
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MÉÖhÉ Ê´É|ÉÉMÉhÒ

- PÉ]òEò SÉÉSÉhÉÒ (Class Test) 05 MÉÖhÉ
- MÉÞ½ò{ÉÉ`ò (°ÉÉvªÉÉªÉ) (Home Assignment) 05 MÉÖhÉ

±ÉäJÉÒ {É®òÒiÉÉ ´É +ÆiÉMÉÇiÉ ´ÉÖªÉ´ÉÉ{ÉxÉªÉÉ
nùÉäx½ò {É®úÒiÉÉÆ´ÉvªÉä °ÉiÉÆjÉ{ÉhÉä =KÉÒhÉÇ
½òÉähÉä +É´É¶ªÉÉò +°Éä±É. iªÉÉ°ÉÉ`ò ÊEò´ÉÉxÉ MÉÖhÉ
JÉÉ±ÉÒ±É |É´ÉÉhÉä +É´É¶ªÉÉò +°ÉiÉÒ±É.

±ÉäJÉÒ {É®úÒiÉÉ - 40 {ÉèEòÒ 16 MÉÖhÉ +É´É¶ªÉÉò
+ÆiÉMÉÇiÉ ´ÉÚªÉ´ÉÉ{ÉxÉ- 10 {ÉèEòÒ 4 MÉÖhÉ +É´É¶ªÉÉò
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Appendix - D

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 |ÉEòÉ®ú °Éª ½pÉªMÉÉ*

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 |É¶xÉ {ÉUUôª

VÉÉªÉªÆMÉª* ÊVÉxÉ`Éª °Éª iÉÒxÉ |É¶xÉ
 ½±É Eò®úxÉÉ +ÊxÉ´ÉÉªÉÇ ½pÉªMÉÉ* 3
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 |É¶xÉ {ÉUUôª VÉÉªÉªMÉª*

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5 +ÆΕδ
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5 +ÆΕδ

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£ªÉÉ°É, b÷Éì. iÉÒiÉÇ®úÉvÉ ®úÉªÉ, **|ÉΕδÉ¶ÉΕδ** -
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(+É´É¶ªÉΕδ)

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BEÚðhÉ- 50

MÉt Ê´É|ÉÉMÉ

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08 MÉÖhÉ

- ðÉñùÊxÉÉÈðÉ^aÉÉ: SÉÉiÉÖ^aÉÇ´ÉÂ *
- °ÉVvéxÉ¶ÉÎCiÉ: VÉÉMÉ®úhÉÒ^aÉÉ:* b÷Éì.°ÉÆv^aÉÉ
MÉÉb÷MÉä

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08 MÉÖhÉ

- 3) +ÉÊñù¶Éd:®úÉSÉÉ^aÉÇ *
- 4) ðÉxÉÖ´Éi^oaÉÉÈiÉÉ *

{Ét Ê´É|ÉÉMÉ

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08 MÉÖhÉ

- °ÉÖ|ÉÉÊ´ÉiÉÉÊxÉ
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08 MÉÖhÉ

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- ®úPÉÖ´ÉÆ¶É´ÉhÉÇxÉ´ÉÂ

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08 MÉÖhÉ

|É¶xÉÉ´É±ÉÒ - ÈðÉÊ±ÉñùÉ°É, |ÉÉ°É, |É´É|ÉÚiÉÒ ^aÉÉ
°ÉÆ°ÉPðiÉ Èð´ÉÓ´É®ú +ÉvÉÉÊ®úiÉ |É¶xÉÉ´É±ÉÒ.

+ÆiÉMÉÇiÉ ´ÉÚ±^aÉ´ÉÉ{ÉxÉ :- 10 MÉÖhÉ

PÉ]ðÈðSÉÉSÉhÉÒ - 05 MÉÖhÉ

°´ÉÉv^aÉÉ^aÉ ±ÉäJÉxÉÃ - 05 MÉÖhÉ

|É¶xÉ{ÉÊjÉÉäð °´ÉûÉ MÉÖhÉ - 50

|É¶xÉ 1 ±ÉÉ - MÉt
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MÉÖhÉ

|É¶xÉ 2 ®úÉ - MÉt

Ê´É ÉÉMÉÉiÉÒ±É 2 {ÉèEòÒ 1 É¶xÉÉÆSÉä =kÉ®ú	-	06
MÉÖhÉ		
É¶xÉ 3 ®úÉ	-	{Ét
Ê´É ÉÉMÉÉiÉÒ±É 4 {ÉèEòÒ 2 {ÉtÉÆSÉä ÉÉ´ÉÉÆxiÉ®ú	-	10
MÉÖhÉ		
É¶xÉ 4 ÉÉ	-	{Ét
Ê´É ÉÉMÉÉiÉÒ±É 2 {ÉèEòÒ 1 É¶xÉÉÆSÉä =kÉ®ú	-	06
MÉÖhÉ		
É¶xÉ 5 ´ÉÉ	-	
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MÉÖhÉ		
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MÉÖhÉ		

Appendix - F

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 {É®úÒιÉÉ-- 40

±ÉäJÉÒ

+ÆiÉΜÉÇiÉ
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 BEÚòhÉ-- 50

ªÉÖÊxÉ]õ-1

- 1) EÖò ¯ÆûMÉÊ¨ÉMÉVÉÉiÉÉÈ -- (VÉÉiÉÉÈ EòιÉÉ)
- 08 MÉÖhÉ
- 2) =SUÖÆòMÉ VÉÉiÉÉÈ -- (VÉÉiÉÉÈ EòιÉÉ)

^aÉÖÊxÉ]ø-2

- ÊSÉkÉ´ÉMMÉ (vÉ´´É{Énù) 08
MÉÖhÉ
- æÉÖvnù´ÉMMÉ (vÉ´´É{Énù)

^aÉÖÊxÉ]ø-3

- {ÉÖîhhÉEòÉ IÉä®úÒ (IÉä®úÒMÉÉÍÉÉ)
08 MÉÖhÉ
- ´É½pÉ|ÉVÉÉ{ÉiÉÒ MÉÉèiÉù´ÉÒ IÉä®úÒ
(IÉä®úÒMÉÉÍÉÉ)

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- 1) ´ÉÉèÊJÉEò -- 05 MÉÖhÉ
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- 2) -- 05 MÉÖhÉ
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- 1) VÉÉiÉEò {ÉÉÊ±É -- xÉÉ±ÉÆnùÉ
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<MÉiÉ{ÉÖ®úÒ
- 2) vÉ´´É{Énù -- b÷Éì.|ÉnùxiÉ
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- 3) IÉä®úÒMÉÉÍÉÉ -- b÷Éì.Ê´É´É±ÉÊEòi
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- 4) IÉä®úÒMÉÉÍÉÉ -- b÷Éì.+É®ú.VÉä.
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(nùÉäxÉ

{ÉèΕòÒΒΕò)

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(nùÉäxÉ

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08 ΜΕÖhÉ

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08 ΜΕÖhÉ

|ÉªxÉ õ-5 ´É°iÉÖÊxÉ¹`öø |ÉªxÉ

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(ΕòÉähÉiÉä

½pÒ SÉÉ®úö)

08 ΜΕÖhÉ

(|ÉiªÉäΕòÒ nùÉäxÉ ΜΕÖhÉ)

Appendix - G

Compulsory Urdu

B. Com. - 2

Semester - III

Theory : 40 Marks

Time : 2 Hours

Text prescribed for study: FUROGH-E-ADAB (Part-II)

(As per model curriculum of the UGC for B. Com. Sem.-III and published by Mother India Publication, Amravati)

Unit - I : PROSE نثر

1. Intekhab Az Safare Hijaz (انتخاب از سفر حجاز) - Abdul Majid Daryabadi (عبدالمجید دریابادی)

Unit - II : PROSE نثر

1. Tijarat ka Asar: Aql-o-Akhlaq par (تجارت کا اثر: عقل و اخلاق پر) Maulana Hali (مولانا حالی)
2. Marhoom ki yaad mei'n (مرحوم کی یاد میں) - Pitras Bukhari (پطرس بخاری)

Unit - III : POETRY نظم

1. Mukaafaat-e-Amal (مکافات عمل) - Nazeer Akbarabdi (نظیر اکبر آبادی)

Unit - IV : COMMUNICATION SKILL فن تروسیل و ابلاغ

1. Formal Letter Writing
Applications for Job, Complaint, Order etc.

Unit - V : MCQs

Based on Unit I, II and III

Distribution of Marks (40:10)

A. Theory - 40 Marks

Textual Components

Q. No. 1. Prose

Any two long answer questions to be attempted out of four each carrying four marks

Marks:

4 x 2 = 08

Q. No. 2. Prose

a) Any two short answer questions to be attempted out of four each carrying two marks based on "Tijarat ka Asar: Aql-o-Akhlaq par"

Marks: $2 \times 2 = 04$

b) Any two short answer questions to be attempted out of four each carrying two marks based on "Marhoom ki yaad mei'n"

Marks: $2 \times 2 = 04$

Q. No. 3. Poetry

Any two stanzas to be explained out of three each carrying four marks.

Marks: $4 \times 2 = 08$

Q. No. 4. Communication Skill

1. Formal Letter Writing

Applications for Job, Complaint, Order etc.

(Any two out of four)

Marks $4 \times 2 = 08$

Q. No. 5. Multiple Choice Questions

Marks $8 \times 1 = 08$

B. Internal Assessment - 10 Marks

1. Viva-voca 05 Marks

2. Assignment 05 Marks

**B.Com.II
Semester
- III**

Appendix - H

Company Accounts

Time: 3 Hours
Marks – 80

Full

Objectives: This course enable the students to develop awareness about company account.

Unit-1 Unit- 2

Issue, forfeiture and Re-issue of Shares.

Final Accounts of company

Manufacturing Account, Trading Account, Profit & Loss Account, Profit & Loss Appropriation Account & Balance sheet with Adjustment.

Unit – 3

Unit- 4

Profit prior to Incorporations.

Unit- 5

Amalgamation of Company

Absorption of Company

Books Recommended:

- M.C. Shukla, T.S.Grewal & S.C. Gupta – Advanced Accounts Vol.II
- R.L.Gupta & M.Radhaswamy – Advanced Accountancy Vol.II
- S.N.Maheshwari – Advanced Accountancy Vol.II
- B.D. Agrawal – Financial Accounting Advanced Vol.II
- Dr. S.M.Shukla, Dr. S.V.Gupta- Corporate Financial Accounting.

BCom.II Semester - III Business Mathematics

Appendix - I

Time: 3 Hours
Marks – 80

Full

Objective: The objective of this course is to enable the students to have such minimum knowledge of Mathematics.

Unit-1

- Natural Numbers, Integers H.C.F. & L.C.M. on two or more integers.
- Linear Equation in one and two variables method with application

Unit- 2 a) Percentage

- Discount
- Commission and Brokerage

Unit – 3

- Average,
- Profit and Loss

Unit – 4 Mathematics of Finance

- Simple Interest
- Compound Interest

Unit-5 Ratio and Proportion:

Ratio and percentage Concept of proportion. Simple and Compound proportion, Direct and inverse proportion.

Books Recommended

- * Allen RDG: Basic mathematics : Macmillan New Delhi.
- *Soni R. S. : Business Mathematics, Pitamber Publishing House.
- *Kapoor V. K. Business Mathematics , sultanchand & sons Delhi
- * B.É. B.É. EòÉä±ÉiÉä,-- 'aÉÉ'É°ÉÉÊaÉEò +ÆEòMÉÊhÉiÉ, É{É{É³ýÉ{ÉÖ®äú +ixb÷ Eäò {É£±ÉÒ¶É°ÉÇ, xÉÉMÉ{ÉÖ®ú
- *xÉÖ."ÉÉ.b÷ÉâMÉä®äú, -- 'aÉÉ{ÉÉ®ú MÉÊhÉiÉ
- * Dr. Madhuri Datalkar, Dr.Sindhu Ghate, Dr. Parag Joshi.

Appendix - J

**B.Com-II
Semest
er-III
Auditin
g**

Time 3 Hours

M

arks-80

-
- Unit – I Meaning of Auditing, Objectives & Advantages, Types of Audit, commencement of business audit.
- Unit-2 Internal Check system, Audit programme, Routine checking and Vouching, Verification and Valuation of Assets and liabilities.

Unit-3 Company Auditor, Appointment, Power, duties, Liabilities.

Unit-4 Audit of Divisible Profit, Dividend, Audit Report,
Types of Report, Unit-5 Audit of Banking, Insurance &
Educational Institutions.

Internal Assessment

20 Marks

Visit to Auditor's firm & its Report
Home Assessment

10 marks
10 marks

Books :— 1. +ÆEäòlÉhÉÉSÉÒ
"ÉÖ±ÉiÉi'Éä --

B.B°É.
=JÉ±ÉEò®ú

2. +ÆEäòlÉhÉ Eäò È°ÉvnùÉiÉ ú--
°ÉÖ®äú¶ÉSÉÆ
pù ¶ÉÖC±ÉÉ

- Auditing -- Ukhalkar

**B.Com. Part II Semester III
Monetary System**

Appendix - K

Time: Three Hours

M

marks: 80

Unit I MONEY:

1.1 Barter System of Exchange and its Problems

- Brief History, Meaning, Definition and Nature of Money
- Functions and Importance of Money
- Kinds of Money: Commodity, Metallic, Paper, E-Money and Virtual Currency
- Demonetisation: Merits & Demerits

Unit II VALUE OF MONEY

- Demand of Money- Meaning and Determinants
- Supply of Money: Meaning and Determinants
- Demand-Supply Equilibrium-Value of Money
- Fishers Quantity Theory of Money
- Criticism on Fishers Theory

Unit III : PRICE FLUCTUATIONS

- Inflation-Meaning, Definition and Causes
- Inflation-Effects and Measures
- Deflation-Meaning, Definition and Causes
- Deflation-Effects and Measures
- Trade Cycle-Concept and Meaning

Unit IV: MONEY MARKET

- Money Market-Meaning, Definition, Nature, Features and Objectives
- Indian Money Market-Structure and Components
- Functions and Importance of Money Market
- Institutions and Instruments of Money Market
- Impact of Demonetisation on Indian Money Market

Unit V: CAPITAL MARKET

- Concept, Meaning, Definition, Features, Nature and Objectives of Capital Market
- Structure and Components of Indian Capital Market
- Functions and Importance of Capital Market
- SEBI: Organisational Structure, Functions, Powers and Responsibilities
- Role of SEBI in Money and Capital Market

References – III rd Semester

- Gupta S.B. :- Monetary Planning of India, S. Chand, New Delhi
- G.N. Halm :- Monetary theory
- K.N. Garg :- Money Banking
- Khan M.Y. :- Indian financial system theory & practice, Tata Mcgraw Hill, New Delhi
- Mithani Dr. D.M. Money, Banking, International Trade & Public Finance Himalaya Publishing house, New Delhi
- Somashekar Ne.Thi : Money Banking International Trade & Public Finance, Anmol Publication Pvt. Ltd. New Delhi
- RBI :- Bulletins
- Report of currency and finance
- {Éè°ÉÉ 'É Ê'ÉkÉ :- b÷Éì. ÊVÉiÉápù +Ê½p®ú®úÉ'É,
- "ÉÖpùÉ +ÉÊhÉ Ê'ÉkÉÒªÉ {ÉrùíÉ :- b÷Éì. VÉÒ.BxÉ. ZÉÉ"É®äú
- 11)"ÉÖpùÉ +ÊvÉÉèÉä¹É +ÉÊhÉ °ÉÉ'ÉÇVÉÊxÉÉÈ Ò Ê'ÉkÉ :- b÷Éì. ®úÊ'Éxpù näù¶É"ÉÖJÉ, Ê{É{É³ýÉ{ÉÖ®äú +ìhb÷ {É£±ÉÒ¶É°ÉÇ, xÉÉMÉ{ÉÚ®ú- 2015
- ¡ÉÉ®úíÉÒªÉ £ÉÄÈÒÒMÉ |ÉhÉÉ±ÉÒ :- b÷Éì. °ÉÖvÉÒ®ú £ÉÉävÉxÉÉÈÒ®ú, b÷Éì. "ÉäPÉÉ ÈòÉxÉä]ðÈÒ®ú, °ÉÉ<ÇxÉÉÍÉ |ÉÈòÉ¶ÉxÉ, xÉÉMÉ{ÉÖ®ú
- "ÉÉèpùÒÈò +ÍÉÇ¶ÉÉ°jÉ :- "ÉÉvÉ'É ¶Éä³ýÈàò

Appendix - L

**B.Com-II
Semester-III
Information Technology & Business Data Processing-I**

Time 3 Hours

Theory
Marks – 60
Practical Marks 40

Objective – The objective of this course is to familiarize with basics of Information Tech

Unit – I Data and Data Processing:

Data: Concept and Use of Data in Computing.

Data Processing: Concept and Advantages of Data Processing, Application of Data Processing in Business.

Unit – II Database: Concept, Objectives, Need of Database, Database Users.

Data warehousing: Concept, Need and Advantages of Data Warehousing.

Data Mining: Concept, Advantages and Applications of Data Mining,

Unit – III Database management System:

DBMS Concept, Characteristics, Objectives, Advantages, Limitations, Components of DBMS. **DBMS Models:** Hierarchical, Network and Relational. **Architecture of DBMS:** Internal Level, Conceptual Level and External Level

Unit –IV Spreadsheet Package:

MS-Excel 2007 / Higher: Introduction to Spreadsheet Package, Components of Spreadsheet Windows

Spreadsheet Basics: Concept, Columns & Rows, Cell, Cell, Address, Cell Range, Cell Pointer, Sheet Tabs:.

Working in Worksheet:

Editing and Formatting Worksheet, Alignment of data in a Cell , Inserting & Deleting Cell, Rows and Columns, Changing the Column width and Row height, Page Setup, Saving and Printing of Worksheet.

Unit V Formulas, Functions and Chart in Excel:

Introduction to Formulas, Functions and Categories of Functions.

Working with Common Excel Functions: TODAY, DATEDIF, NOW, UPPER, LOWER, PROPER, CONCATENATE, AVERAGE, MAX, MIN, COUNT, COUNTBLANK, COUNTIF, SUM, SUMIF, AUTOSUM, IF

Chart in Excel: Introduction, Types, Creating and formatting a Chart Displaying, Saving & Printing.

Books Recommendation:

- Microsoft Office Excel 2007 Free Text Book at BOOKBOON.COM
- Curtis D. Fry “Microsoft Excel 2007 Step by Step” Published by Microsoft Press
- MS OFFICE (BPB)
- Pradeep K. Sinha and Priti Sinha’s “Fundamentals of Computing” BPB Publication.
- Alexis Leon and Mathews Leon’s Fundamentals of Information Technology “Published by Leon Vikas.

* **Practical Based on Microsoft Excel**

Appendix - M

**B.C
om
Part
-II**

**SE
ME
STE
R-
IV
ENGLISH (COMPULSORY)**

**Time :- 2 Hours
40**

Marks :-

I) Text Prescribed -

Impressions

(An Anthology of Prose and Poetry) Published by Raghav Publishers & Distributors, Nagpur.

Unit-I :- Prose

- The Town Week - E.V. Lucas
- Florence Nightingale - Lytton Strachey
- The Gift of Magi - O Henry
- Three Hermits - Leo Tolstoy

Unit-II :- Poetry

- On His Blindness - John Milton
- Solitude - Alexander Pope
- Still I Rise - Maya Angelou
- Money Madness - D.H.Lawrence

• **Book**

Prescri

bed :-

'Synerg

y'

(Communication in English and Study Skills Ed.by Orient Black Swan.

Following chapters from Communication Skills are prescribed :-

- Interview and Interviewing skills.

- Meeting skills
- Nonverbal Communication.

- **Impressions :- Unit – I – Prose :**

DISTRIBUTION OF MARKS

Any 3 out of 4 Questions..... (12 Marks)
(4 Marks each)

Unit-II- Poetry :-

Any 3 out of 4 Questions..... (12 Marks)
(4 Marks each)

• Unit-III- Communication Skills

SYNERGY :-

Any 2 out of 3 Questions..... (08 Marks)
(4 Marks each)

8 Multiple Choice Questions on Unit I & II (8 Marks)

Internal Assessment :- (10 Marks)

- Home Assignment (5 Marks)
- Personal Interview..... (5 Marks)

B.Com Part-II SEMESTER-IV SUPPLEMENTARY ENGLISH

Appendix - O

**Time :- 2 Hours
40**

Marks :-

• **Text Prescribed -**

Footprints

(A Supplementary English Coursebook for Undergraduates) Published by Raghav Publishers & Distributors, Nagpur.

Unit- I :- Prose

- University Days - James Thurber
- The Portrait of a Lady - Khuswant Singh
- A Tryst with Destiny - Jawaharlal Nehru
- My Lost Dollar - Stephen Leacock

Unit-II :- Poetry

- The Human Seasons - John Keats
- O, Captain ! My Captain - Walt Whitman
- A Lament - P.B.Shelley
- Stay Calm - Grenvillie Kleiser

Unit – III - Short Stories :-

- The Bet - Anton Chekhov
- Mr.Know All - Somersel Maugham
- Engine Trouble - R.K.Narayan

DISTRIBUTION OF MARKS

- **Footprints :**

-

Unit

- I -

Pro

se :

Any 3 out of 4 Questions..... (12 Marks)
(4 Marks each)

Unit-II- Poetry :-

Any 3 out of 4 Questions..... (12 Marks)
(4 Marks each)

Unit- III- Short Stories :-

Any 2 out of 3 Questions..... (08 Marks)
(4 Marks each)

8 Multiple Choice Questions on Unit I & III (8 Marks)

Internal Assessment :- (10 Marks)

1) Home Assignment (5 Marks)

- Personal Interview..... (5 Marks)

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Appendix - P

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⌘ Ê´É|ÉÉMÉ αÉ : ±ÉÊ±ÉiÉ

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2)	+ÉMÉ³÷	"É½âðpù Eònù"É	
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2)	ZÉÖÆVÉ	°ÉÖ®äð¶É É]ð	B±MÉÉ®ð
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ΜÉÖhÉ Ê´É|ÉÉMÉhÉÒ

BEÚðhÉ ΜÉÖhÉ 50
±ÉäJÉÒ {É®òÒIÉÉ – 40 ΜÉÖhÉ
+ÆiÉMÉÇiÉ “ÉÚ± ^a É”ÉÉ{ÉxÉ – 10 ΜΕÖhÉ
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 Ê´É|ÉÉMÉ + : ´ÉèSÉÉÉ®òÉò 08 ΜΕÖhÉ
 Ê´É|ÉÉMÉ ^aÉ : ±ÉÉ±ÉiÉ 08 ΜΕÖhÉ
 Ê´É|ÉÉMÉ Εò : ΕðÊ´ÉiÉÉ 08 ΜΕÖhÉ
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^aÉäiÉÒ±É. SÉÉ®ú ΜΕÖhÉÉÆSÉÉ BEò |É¶xÉ |Éi^aÉÉ
 |ÉÉò®úhÉÉ´É®ú +ÉvÉÉÉ®úiÉ +°Éä±É +ÉÉhÉ SÉÉ®ú
 ΜΕÖhÉÉÆSÉÉ nÖù°É®úÉ ±ÉPÉÖKÉ®úÒ |É¶xÉ ½pÉ
 “{ÉÉÉ½pVÉäiÉ” ÉΕð´ÉÉ “´É°iÉÚ Ê´ÉGòÒSÉÒ VÉÉÉ½p®úÉiÉ”
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|É¶xÉÉxÉ½ø^aÉ ΜΕÖhÉ Ê´É|ÉÉMÉhÉÒ
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ΙέϱxÉ - 2 ±ÉÉ (Ê´É|ÉÉΜÉ ρÉ ±ÉÊ±ÉiÉ) 1 nÒùPÉÉækÉ®òÒ ΙέϱxÉ

08 ΜÉÖhÉ
ΙέϱxÉ - 3 ®òÉ (Ê´É|ÉÉΜÉ Eò EòÊ´ÉiÉÉ) 2 ±ÉPÉÖÂkÉ®òÒ ΙέϱxÉ

(|ÉiªÉäEòÒ 4 ΜÉÖhÉ) 08 ΜÉÖhÉ
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´É®òÉ`ò) 2 ±ÉPÉÖÂkÉ®òÒ ΙέϱxÉ
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ΙέϱxÉ - 5 ´ÉòÉ (Ê´É|ÉÉΜÉ +, ρÉ, Eò, b÷÷) 8 ´É°iÉÖÊxÉ´ ΙέϱxÉ
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®òÉÉ½ð±É.

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• ΠÉ]ðEò SÉÉSÉhÉÒ (Class Test) 05 ΜÉÖhÉ

• ΜÉÞ½ð{ÉÉ`ò (°´ÉÉvªÉÉªÉ) (Home Assignment) 05 ΜÉÖhÉ

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ªÉÒ. EòÉi´É. ÊuùiÉÒªÉ

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Appendix -S

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	08 MÉÖhÉ
	08 MÉÖhÉ

Appendix -T

Compulsory Urdu

B. Com. - 2

Semister - IV

Theory : 40 Marks

Time : 2 Hours

Text prescribed for study: FUROGH-E-ADAB (Part-II)

(As per model curriculum of the UGC for B. Com. Sem.-III and published by Mother India Publication, Amravati)

Unit - I : PROSE نثر

1. Ek Shahr Paanch Hungame (ایک شہر پانچ ہنگامے) Intezar Husain (انتظار حسین)

Unit - II : PROSE نثر

1. Silsilae Kohe Himalya (سلسلہء کوہ ہمالیہ) - Muhammad Aslam Parvez (محمد اسلم پرویز)
2. Underline (انڈر لائن) - Dr. Muhammad Asadullah (ڈاکٹر محمد اسد اللہ)

Unit - III : POETRY نظم

- Ghazals 1,2,3 غزل - Hasrat Mohani (حسرت موہانی)

Unit - IV : COMMUNICATION SKILL فن ترسیل و ابلاغ

1. Newspaper Reports
2. Advertisement

Unit - V : MCQs

Based on Unit I, II and III

Distribution of Marks (40:10)

A. Theory - 40 Marks

Textual Components

Q. No. 1. Prose

Any two long answer questions to be attempted out of four each carrying four marks

Marks:

$$4 \times 2 = 08$$

Q. No. 2. Prose

a) Any two short answer questions to be attempted out of four each carrying two marks based on "Silsilae Kohe Himalya"

Marks:

$$2 \times 2 = 04$$

b) Any two short answer questions to be attempted out of four each carrying two marks based on " Underline "

Marks:

$$2 \times 2 = 04$$

Q. No. 3. Poetry

Any four couplets to be explained out of seven each carrying two marks.

Marks:

$$2 \times 4 = 08$$

Q. No. 4. Communication Skill

a) Newspaper Report

(Any one out of two)

Marks

$$4 \times 1 = 04$$

b) Advertisement

(Any one out of two)

Marks

$$4 \times 1 = 04$$

Q. No. 5. Multiple Choice Questions

Marks

$$8 \times 1 = 08$$

B. Internal Assessment - 10 Marks

1. Viva-voca 05 Marks

2. Assignment 05 Marks

**B.Com.II
Semester - IV
Corporate
Accounting**

Time: 3 Hours
80

Full Marks –

Objectives: This course enable the students to develop awareness about corporate accounting.

- Unit- 1** Final Accounts of Banking Company
(Schedule wise Profit & Loss Account & Balance Sheet)
- Unit – 2** Final Accounts of fire and accident Insurance Company
- Unit -3** Liquidation of Company
(Excluding statement of affairs and deficiency Account)
- Unit- 4** Valuation of Goodwill
Meaning of Goodwill, need, characteristics, method of valuation of goodwill.
Problems on following methods...
- Average Profit Method
 - Super Profit Method
 - Capitalization Method.
- Unit- 5** Valuation of Shares:
Meaning of share, need, characteristics, method of valuation of Shares Problem on following methods.
- Net Asset Method
 - Yeild Method.

Books Recommended:

- M.C. Shukla, T.S.Grewal & S.C. Gupta – Advanced Accounts Vol.II
- R.L.Gupta & M.Radhaswamy – Advanced Accountancy Vol.II
- S.N.Maheshwari – Advanced Accountancy Vol.II
- B.D. Agrawal – Financial Accounting Advanced Vol.II
- Dr. S.M.Shukla, Dr. S.V.Gupta- Corporate Financial Accounting

**B.Com.II
Semester -
IV
Business
Statistics**

Time : 3 Hours

Full Marks – 80

Objective: The objective of this course is to enable the students to have such minimum knowledge of Statistics.

Unit-1 :

Introduction :- Statistics as a subject, Descriptive Statistics- Compared to inferential Statistics, Types of data, Collection, Tabulation and presentation of statistical data.

Unit- 2

Index Numbers, Construction of Index Number

Unit – 3

Analysis of Universal Data : Construction of a frequency of distribution,
concept of central tendency & their measures, Mean , Median, Mode

Unit – 4

Concept of Dispersion, Absolute and Relative measures of dispersion
Skewness.

Unit- 5

Co-efficient of correlation Karl Pearson's Formula. Calculation of Co-efficient of correlation in grouped and ungrouped data. Probable error.

Books Recommended :-

Gupta S.P. : Statistical Methods

R.K. Sawlikar : Dr R. P. Ingole, S.B.Kishor : Basic Computer and Statistical Techniques Elhance D.N. : Fundamental of Statistics

Dr Sukhadeve Varsha S. : A Text book of Modern Approach to Statistics

Y.R. Mahajan — Applied Statistics.

Appendix -W

**B.Com-II
Semest
er-IV
Income
Tax**

Time 3 hours

Marks-

80

Unit –I Basic Concept-Income Tax, Income, Total Income, Gross total Income , Assessment Year, Previous Year, Casual Income, Agricultural Income, Person, Heads of Income, Income which does not from part of total Income.

Unit – 2 Computation of Income from Salary & Income from House property

Unit-3 Income from other sources, Deductions to be made from Gross Total Income, reading to resident Individual.

Unit – 4 Income tax Authorities, Power of Income tax Officer & Commissioner, Assessment procedure,

Unit – 5 *Return of Income, e-filling procedure, filling of Form No .16 Form No. 10 E, Tax Planning, Advance tax , PAN, TDS.

***Internal Assessment**

20 Marks

FormNo. 16, 10E, 15(G), efilling of return of Income

10 marks Home Asses

- Books :-
- Income Tax Law & Practice — Bhagwati Prasad
 - Income Tax Law & Practice — Malhotra & Goyal
 - 3. +ÉªÉÈò®ú iÉi´É +Éè®ú -- ¨Éä½p®úÉäjÉ
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 - 4. Taxmann's GST Manual
 - 5. +ÉªÉÈò®ú –
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Appendix -X

B.Com-II
Semeste
r IV Indian
Financial
System

Time : 3 Hrs
80

Total Marks :

Int.Ass. 20

Unit-I Indian Financial Market :

- Meaning, Features, Kinds of Finance
- Definition & Significance of Indian Financial Market
- Structure & Organization of Financial Market
- Functions of Indian Financial Market
- Problems & Importance of Financial System in Indian Economy.

Unit-II Indian Banks :

- Brief History, Definition & Nature of Banks
- Classification of Indian Banks.
 - Banking Services – ATM, CDM, Debit Card, Credit Card, E-Banking, BHIM (Bharat Interface for Money)
- Importance of Banking Services in India
- Concept & Importance of Core Banking

Unit-III Commercial Bank :

- Meaning & Definition of Commercial Bank
- Functions of Commercial Bank
- Process of Credit Creation of Commercial Bank
- Limitations of Credit Creation
- Role & Importance of Commercial Bank in India.

Unit-IV Reserve Bank of India (RBI) :

- History, Meaning & Importance of RBI.
- Functions of Reserve Bank of India.
- Credit Control –Quantitative Tools.
- Credit Control –Qualitative Tools.
- Role of RBI in Indian Economy.

Unit-V Stock Exchange :

- History, Meaning & Features of Stock Exchange
- Structure & Components of Indian Stock Exchange.
- Functions of Indian Stock Exchange
- Role & Importance of Stock Exchange.
- Concept of SENSEX& NIFTY

Books Recommended :

- Gupta S.B. :- Monetary Planning of India, S. Chand, New Delhi
- G.N. Halm :- Monetary theory
- K.N. Garg :- Money Banking
- Khan M.Y. :- Indian financial system theory & practice, Tata Mcgraw Hill, New

Delhi

- Mithani Dr. D.M. Money, Banking, International Trade & Public Finance
- Himalaya Publishing house, New Delhi
- Somashekar Ne.Thi : Money Banking International Trade & Public Finance,
- Anmol Publication Pvt.

Ltd. New Delhi 10.RBI :-

Bulletins 11.Report of
currency and finance

12. {Éè°ÉÉ 'É Ê'ÉkÉ :- b÷Éì. ÊVÉiÉâpù +Ê½p®ú®úÉ'É,

13. "ÉÖpùÉ +ÉÊhÉ Ê'ÉkÉÒªÉ {ÉrùíÉ :- b÷Éì. VÉÒ.BxÉ.

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**B.Com-II
Semester-IV**

Appendix -Y

**Information Technology & Business Data
Processing-II**

Time 3 Hours

**Theory
Marks – 60
Practical Marks 40**

Objective – The objective of this course is to familiarize with basics of Database, Database management System and use of Accounting Package for Business Data Processing.

Unit – I Information – Concept, Characteristics, Data v/s Information, Uses of Information within the Organisation and outside the Organisation
Information Technology: Introduction, Definition of IT, Uses of IT in Business and Various Fields.

Unit- II Computerised Accounting Package:
Computerised Accounting: Concept, Advantages and Limitation of Computer Accounting, Manual Vs Computerised Accounting.

Unit-III Accounting Software Tally 9.0 / Higher: Introduction, Features, Company info, Menu, Gateway of Tally Menu, Button Bar, Status Bar, Calculator.

Unit- IV Working in Tally
Company Creation: Accounts only and Accounts with inventory.
Groups: Concept, Predefined Groups, Creation of New Single Group, Display, Alteration and Deletion of Group.
Ledgers: Concept, Single ledger Creation, Display, Alternation & Deletion. **Vouchers:** Concept, Types of Vouchers, Features and Configuration of Accounting Vouchers
Transaction: Accounting Voucher, Inventory Vouchers.

Unit- V Reports and Advanced Features in Tally:
Reports Display and Printing: Balance Sheet, Profit & Loss Account, Ratio Analysis, Stock Summary, Trial Balance, Day Book and Account Book
Data Export & Import: ODBC; Outward and Inward Connectivity, Data Import and Export, Email, Upload, Backup, Restore.
Indian Tax System: TDS, TCS, GST: computation of GST

Book Recommendation-

- *Viksash Gupta's "Computer and Financial Accounting with Tally 9.0, Published by dreamTech.
- Pradeep K. Sinha and Priti Sinha's "Fundamentals of Computing" BPB Publication.
 - Alexis Leon and Mathews Leon's Database Management System" Published by Leon Vikas

- “Goods & Service Tax Act” Sai Jyoti Publication, Nagpur--Prof. Pravin Kamthe, Prof. Meghana Patil.
Practical Based on Tally

NOTIFICATION

No. 42 /2018
June, 2018

Date : 7

Subject : Implementation of New Syllabi of Various Courses/Subjects as per semester and credit & Grade System in the Faculty of Commerce & Management from the session 2018-2019 & onwards.

It is notified for general information of all concerned that, the authorities of the University has accepted Semester & Credit & Grade System syllabi of various Course/ Subjects of **B.B.A. Part-II, Semester- III & Semester - IV** mentioned in column No.2 and which is to be implemented stagewise from the session 2018-2019 and onwards with appendices as shown in column No.3 of the following table.

TABLE

Sr.No. 1	Course / Subjects 2	Appendices of the new syllabi. 3
<u>B.B.A. Semester- III</u>		
•	Human Resource Management Resource	The Syllabi prescribed for the subject Human Management which is appended herewith as Appendix- A
•	Sales and Distribution Management	The Syllabi prescribed for the subject Sales and Distribution Management which is appended herewith as Appendix - B
•	Company Account Account	The Syllabi prescribed for the subject Company which is appended herewith as Appendix - C
•	Secretarial Practice & Company Secretarial Practice Management appended herewith	The Syllabi prescribed for the subject & Company Management which is as Appendix - D
•	Direct Tax Law Law	The Syllabi prescribed for the subject Direct Tax which is appended herewith as Appendix - E

B.B.A. Semester- IV

- **Managerial Skills Skills** The Syllabi prescribed for the subject **Managerial** which is appended herewith as **Appendix - F**
- **Marketing Management Manage-** The Syllabi prescribed for the subject **Marketing** **ment** which is appended herewith as **Appendix - G**
- **Management of Small Management of Entrepreneurs** herewith as **Small Entrepreneurs** which is appended **Appendix - H**
- **Corporate Accounting** The Syllabi prescribed for the subject **Corporate Accounting** which is appended herewith as **Appendix - I**
- **Indirec Tax Law Law** The Syllabi prescribed for the subject **Indirec Tax** which is appended herewith as **Appendix - J**

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Appendix -A

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III**

Human Resource Management

**Theory :- 80 Marks
Hours**

Time :- 3

Objective :- To develop the skill for better human relations in the organisation.

Unit 1:- Human Resource Management (HRM)

- Human Resource- Definition, Meaning, Nature, scope
- Why HRM matters now more than ever, Functions, objectives
 - Structure of HR Department
- H R Planning: Meaning, Need, Planning process, Objectives, Job analysis, process methods content of Job Description.

Unit 2:- Acquisition of H.R.

- Recruitment- Definition, Meaning, Nature, scope,
- Sources of recruitment, Advantages & Disadvantages of External Sources
- 2.3 Selection- - Definition, Meaning, Nature, scope Selection Procedure
- 2.4 Interviews- Definition, Meaning, Types of Interviews, need and significance, Induction Placement, Specimen Application Blank

Unit 3:- Training and Development

- Training- Meaning, Significance of Training, Need
- Methods of Training- on job training, off the job
- Process of training
- Development- Meaning, Significance, Need, Method, techniques of Executive development

Unit 4:- Wage Administration

- Wage- Meaning, Definition, Classification of wage: Time wage, Piece wage

system,

- Balance of Debt Method, Skilled based pay, pay for performance, Variable Compensation, Plans, Profit Sharing
- Performance appraisal: Meaning, Purpose & Uses
- Employee Benefits & incentives, Types of Benefits & Services, Incentive Plans

Units 5: - Industrial Relation

5.1 Industrial relation- Meaning, Importance, need 5.2 Industrial disputes- Meaning, Preventions measures

- Meaning of Trade Union, Advantages & Disadvantages of Trade Union, collective Bargaining Concept
- Settlement of Discipline, Discipline at Workplace, Workers participation in Management

Suggested Readings

HR & Development & Management	——	A.M.Sheikh(S. Chand & company ltd.)
H.R.M.	——	K. Ashwathapa
H.R.M.	——	Dr. S.S. Khanka
H.R.M.	——	L. M. Prasad
Industrial Relation in India	——	CharlsMyes

Appendix -B

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Sales and Distribution Management

Theory :- 80 Marks

3 Hours

Time :-

Objective :- To develop the sales and distribution

knowledge and skill. Unit 1:- Sales Management

- Meaning, Concept, definition, evolution, Objectives, Scope and need,
- Function of Sales Management
- Salesmanship – Meaning, Concept, definition, evolution, Attributes, Sales Personality
- Personal Selling - Meaning, Concept, definition, Theories of personal Selling, Process of personal selling.

Unit 2:- Sales Organization –

- Meaning, Concept, Objectives, Structure, types,
- Department of Sales Organization.
- Sales planning, Meaning, Concept, Process, Implementations
- Sales – Force Management, Meaning, Concept, Recruitment Selection, Training placement, Motivation, Compensation, Control

Unit 3:- Sales Forecasting

- Meaning, Concept, Definition, Role, Steps, Factors, Approaches.
- Sales Territories, Factors & Bases for Designing Sales territories
- Sales Quotas – Meaning, Concept, Factors & Method, Types Evaluation
- Sales Budget – Meaning, Concept, Types, Procedure, Methods.

Unit 4:- Selling Skill

- Meaning, Concept, Object Need, Negotiation Skill
- Communication Skill, Meaning, Concept, Verbal & Non Verbal communication skill
- Promotional Mix.-Meaning, Concept, Object, Need, Sales Promotion.
- Advertising, Medices, Meaning, Concept, Object, Need

Units 5: - Sales Distribution –

- Meaning, Concept, Object, Need
- Distribution Strategies, Concept, Types
- Channel and intermediaries, channel, design, Channel Mix.
- Managing Channels and Different Trends in distribution of sales.

Suggested Readings

Stiff Cundiff — Sales Management

Wright G.B. ——— New Techniques for effective sales
Management Stanton W.J. ——— Fundamentals of
Marketing
Kotler Philip ——— Marketing
Management Michel U.P. ———
Sales
Management

Appendix - C

**B.B.A.II
Semester-
III)
Company
Accounts**

Time : 3 Hours

Full Marks – 80

Objective : This Course enable the students to develop awareness about Company Accounts in conformity with the provisions of Companies Act.

Unit-1

Issue, forfeiture and Re-issue of Shares.

Unit – 2

Issue & Redemption of Debentures

Unit- 3

Final Accounts of Company Manufacturing Account, Trading Account, Profit & Loss Account, Profit & Loss Appropriation Account & Balance sheet with Adjustment.

Unit- 4 - Amalgamation of

Companies Unit- 5 -

Absorption of Companies

Books Recommended:

- M.C. Shukla, T.S.Grewal & S.C. Gupta – Advanced Accounts Vol.II
- R.L.Gupta & M.Radhaswamy – Advanced Accountancy Vol.II
- S.N.Maheshwari – Advanced Accountancy Vol.II
- B.D. Agrawal – Financial Accounting Advanced Vol.II
- Dr. S.M.Shukla, Dr. S.V.Gupta- Corporate Financial Accounting L.N.Copde, D.H.Chaudhary, Dr Raju L.

Rathi : Company Accounts.

Appendix - D

BBA-II
Semester – III
Secretarial Practices & Company Management

Time 3 Hours

8

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Unit –I 1.1 Introduction of Company

- Definition of Joint Stock Company
 - Features of Joint Stock Company
 - Classification of Co. on the basis of members.
- **Formation of Company as per Companies Act 2013**
- Electronic filing of forms
- Incorporation of Company
 - Definition & Roll of promoter

Unit-II Fundamental documents related to company

- Memorandum of Association – Definition clauses & Doctrine of ultra vires, alternation of memorandum
- Articles of Association - Definition I contents & alteration of articles of association
 - Prospectus - Definition Contents & statement in lies of prospectus.

Unit – III Company Shares-

- Definition I types of share & structure of share capital.
- Secretarial prodedure relating to applications, allotment and forfeiture of 3.3 shares, transfer and transmission of share, Share certificate.

Unit – IV Company Secretary-

- Appointment, Qualification, Legal status,
- Rights, duties, I liabilities, Responsibilities,
- Retirement &
- Remuneration of company secretary

Unit –V Secretarial Duties Related to Company Meeting-

- Types of Meeting , Agenda & Minutes of meeting

- Methods of voting, proxy & Poll.

Reference -

N.D.Kapoor - Mercantile Laws
N.D.Kapoor - Company Management &
Secretarial Pratic Bahl, Acharya - Secretarial
practice in Indias
Govekar, Date - Secretarial
practice Layman's Guide- The
Indian Company Laws
P.J. Deshmukh - Company Law and secretarial Practice

BBA- II
Semester -III Direct Tax Laws

Appendix - E

Time 3 Hours
80

Marks –

Unit- 1 Basic Concepts of the Income Tax Act- 1961

Definations of concept of Agricultural Income, Casual Income, Assessment year, Previous Year, Gross total Income, Total Income, Person, Assessee, Incomes which do not from part of total Income.

Unit - 2 Income from salaries

Unit - 3 Income from House Property, Profits & gains from Business & Profession

Unit - 4 Income from Capital Gains, Income from Other Sources.

Unit -5 Deductions to be made from Gross Total Income, Simple problems of computation of total Income of Individual Assessee

Internal Assessment
Marks

20

10 Marks Form No. 16, 10E, 15(G) e-filling of return of income 10 Marks Home Assessment

References Books –

Direct Tax laws -
Singhania
Income Tax -
Mehrotra &
Goyal **Income Tax** - Ahuja
& Gupta **Guide to Income Tax-**
Manoharan

Appendix - F

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Managerial Skill

**Theory :- 80 Marks
Hours**

Time :- 3

Objective :- To facilitate students understanding of their own managerial skills Unit-1 Skill&Managerial skills-

- Skill- Meaning, nature, scope, importance, objectives
 - skills of effective managers, communication skills, learning of skills & application of skills
- Managerial Skills- Definition, Meaning, nature, scope, need
- Self learning styled facing changes & Challenges.

Unit – 2 Skill development & Entrepreneurial skills-

- Skill Development – Definition, Concept, characteristics
 - Skill development techniques
 - Entrepreneurial Skills - Defⁿtypes of entrepreneurs features of entrepreneurship, characteristics
- function of entrepreneurs, quantities of successful entrepreneur, Influence & entrepreneurial behavior

Unit- 3 Business driving Skills

- Business driving- Meaning, Selection of business, factors of selection
- Importance of business skills, Organizational behavior & responsibility skill
- Development Skill- Training skills, Project & Planning skills
- Creative thinking & decision skill

Unit- 4 Problem Solving and Negotiation Skill

- Problem Solving- Meaning and concept, Steps of analytical problem solving
- Limitation of problem solving, Time management skills
- Negotiation skills- Meaning and concept
- Managing conflict

Unit- 5 - Relationship Development skills

- Meaning, Concept, Need for Relationship Development
- Benefits, Characteristics of Ideal Relationship Development
- Team management skills, Delegation skills, Presentation skills
- Management of dispute settlement.

Suggested Readings

Mcgrath E.H. ——— Basic Managerial Skills for All
David A. Whetten ———
Developing Management Skills Vasant Desai
————— Entrepreneurship

Appendix - G

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Marketing Management

Theory :- 80 Marks
Hours

Time :- 3

Objective :- To develop the ability of marketing strategies based on product, price, place and promotion objectives.

Unit 1 :- Basics of Marketing Management

- Marketing: Introduction to market, Meaning, Definition, nature
- Marketing management- Scope, objectives, approaches
- Marketing environment- micro and macro, difference between selling &

marketing

- Marketing of Services—Growing Importance, Characteristics & Classifications of Services

Unit 2 :- Marketing Planning & Organization

- Marketing Planning- meaning, definition, scope, Marketing Mix – 7 P's& its evolution
- Market Segmentation – Targeting – product Positioning
- Market Organization – Size & structure
- Marketing Research—Introduction, Methods & techniques, Process

Unit 3 :- Consumer Behavior

- Understanding Consumer Behavior- Meaning, nature, scope
- Determinants, Models of consumer behavior
- Indian consumer Behavior
- Product Pricing – Introduction, Factors affecting influencing pricing decisions & pricing policies

Unit 4 :- Product Management

- Product- Meaning, nature, scope, types
- Product decision- Product Life cycle
- Product strategies- New product development
- Branding & packaging- Need, process

Unit 5:- Online Marketing

- Direct marketing- Nature & scope, growth & benefit of Direct Marketing,
- Forms of Direct Marketing
- Online marketing- Growth, Strategies of online Marketing, Online advertising
- Marketing Communication, Promotion mix

Suggested reading:

- Marketing Management -- Dr. C.N. Sontakki, Philip Kotlar
- Himalaya Pub. House Marketing Mgt.-- Dr. K. Karunakarn, S.A. Sherlekar, R.
Krishnamoorthy
- Modern Marketing Management -- Davar
- Principles of Marketing --- Buskirk
- Basic Marketing -- Cundiff& Still

Appendix - H

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Management of Small Entrepreneurs

Theory :- 80 Marks
Hours

Time :- 3

Objective :- To develop the student with knowledge of entrepreneurial way of thinking that will allow them to identify and create business opportunities

Unit 1 :- Introduction

- Entrepreneur- Meaning, Concept of Entrepreneurs, types of Entrepreneurs,
- Qualities & functions of Entrepreneurs, Difference between Professional Manager & Entrepreneurs
 - Development of Women Entrepreneur, Rural Entrepreneurs
- Small Enterprises – Definition, Characteristics, Relationship between small & large units, objectives & scope, Role of small enterprises in Economic development, problems of small scale industries.

Unit 2 :- Project Identification & Selection (PIS)

- Meaning of project, project identification, project selection
- Project Formulation: - Meaning of project report, Scope of Project Formulation
- Significance of project report, Contents of Project report
- Formulation of project report, Specimen of project report, Guidelines

Unit 3:- Financing of Enterprise

- Finance- Meaning, nature, scope, Need for financial planning
- Sources of Finance, Capital Structure, structured Management of fixed & working capital
- Basic financial statement,
 - Term Loan, Sources of short- term finance

Unit 4:- Institutional Support to Management of Small Entrepreneurs

4.1 Institutional support to small entrepreneurs- Meaning, need, importance and scope 4.2 District industries centers (DIC), small industries service Institutes (SISI),

- State small Industries development Corporation (SSIDC), Small Scale Industries Board (SSIB)
- National Small Industries Corporation Ltd. (NSIC). Govt. Policy for Small- Scale Enterprises, Govt. support to small scale enterprises during five years plan

Unit 5 :— Setting up a small industry

- Location of an enterprise
- steps for starting a small industry
- selection & types of Organization: - Ownership structures—Proprietorship, Partnership, Company, Co-operative
 - Marketing Channels for business promotion

Suggested Readings:

- Shukla, MB, (2011), Entrepreneurship & small Business mgt.
- Entrepreneurial Development: C.B. Gupta & N.P. Srinivasan
- Management of Small scale industry, Himalaya Publications
- How to succeed in small scale industry, Vikas Publication house, New Delhi
- Scientific Management of small scale industry: N. Singh, Lay
- Management of Small scale industries: R.K.Khan, Sultanchand
- Legal Requirements for an industrial unit at work: SudarshanLal, Navarang
- Management Development institute, small scale industries an assessment of institutional assistance- Case studies of select state in India.
- Sickness in small scale industries: Reddy & Reddy, Himalaya.
- Entrepreneurial Development : Dr. S.S. Khan, S. Chand Publication

- Entrepreneurialship :Vasat Desai

Time : 3 Hours

B.B.A.II
Semester-IV Corporate Accounting

Marks – 80

Appendix - I

Object : This Course enable the students to develop awareness about Corporate Accounting in conformity with the provisions of Companies Act.

Unit - 1 Final Accounts of Banking Company
(Schedule wise Profit & Loss Account & Balance Sheet)

Unit – 2
Final Accounts of Insurance Company

Unit- 3
Final Accounts of Electricity Company
-Revenue Account Net Revenue Account
- Capital & Expenditure Accounts, General Balance Sheet

Unit- 4 **Valuation of Goodwill**
Method - 1) Average Profit Method
• Super Profit Method
• Weighted Average Profit Method

Unit – 5 **Valuation of Shares**
Method - 1) Net Assets Method
• Yield Method
• Fair Value Method

Books Recommended:

- M.C. Shukla, T.S.Grewal & S.C. Gupta – Advanced Accounts Vol.II
- R.L.Gupta & M.Radhaswamy – Advanced Accountancy Vol.II
- S.N.Maheshwari – Advanced Accountancy Vol.II
- B.D. Agrawal – Financial Accounting Advanced Vol.II
- Dr. S.M.Shukla, Dr. S.V.Gupta- Corporate Financial Accounting

Appendix - I

**BBA-II
Semest
er -IV
Indirect
Tax
Laws**

Unit- I - Goods & Service Tax

- Meaning of GST
- Features of GST
- Benefits of GST
- Limitation of GST
- Implementation of GST council & their functions.

Units-II - Administration

Registration & its cancellation process of GST
*GST-N (network)

Unit-III - Liability of Tax payer , levy of GST – Exemption of tax

levy of GST Unit- IV - How to make payment of GST & its challan

Generation.

Reverse charge Mechanism & Refunds

Unit - V - Custom duty-

i)Introduction of custom duty. ii)

Features

- Objectives
- Types

Reference of Books-

Taxmann's GST Manual

Bangar's comprehensive guide to taxation part II

Indirect taxes GST. Dr. Pradeep Ghorpade,

Dr.Rachchand Gogale

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No. 43/2018
7/6/2018

Date :-

Subject :- Admisiion to III rd Year of B. Com. / B.B.A. in the Faculty of
Commerce and Management for the Academic Session
2018-2019 to the Candidates who had appeared in I st
and II nd Year examinations in
old Marking System.

It is notified for general information of all concerned that the authorities of the University has taken the following decision for admission to III rd year students in the faculty of Commerce and Management in view of the change from old marking system to credit grades/ Semester system and B.Com./B.B.A. (Final Year) being the last Year of the course in marking system. The decision shall be exclusively for Academic Session 2018-2019 only as a special case:-

“A Candidate who had appeared in I and II nd year examinations of B.Com./B.B.A. in marking system and has failed in I / II year examinations of the course shall be allowed to get admitted to III rd year in Academic Session 2018-2019 and on completion of the term work of III rd year of B.Com. / B.B.A. satisfactorily., he / she will be allowed to appear for the examination of III rd year in Summer -2019.

However, the result of III rd year examination of such students shall not be declared till the student satisfies the conditions as per the existing Ordinances / Directions of the yearly course.

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