

**NOTIFICATION**

No. 41 /2018

Date : 7 June, 2018

**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
<b><u>B.Com. Semester- III</u></b>		
1.	<b>Compulsory English</b>	The Syllabi prescribed for the subject Compulsory English which is appended herewith as <b>Appendix - A</b>
2.	<b>Supplementary English</b>	The Syllabi prescribed for the subject Supplementary English which is appended herewith as <b>Appendix - B</b>
3.	<b>Marathi</b>	The Syllabi prescribed for the subject Hindi which is appended herewith as <b>Appendix - C</b>
4.	<b>Hindi</b>	The Syllabi prescribed for the subject Sanskrit which is appended herewith as <b>Appendix - D</b>
5.	<b>Sanskrit</b>	The Syllabi prescribed for the subject Marathi which is appended herewith as <b>Appendix - E</b>
6.	<b>Pali</b>	The Syllabi prescribed for the subject Urdu which is appended herewith as <b>Appendix - F</b>
7.	<b>Urdu</b>	The Syllabi prescribed for the subject Pali which is appended herewith as <b>Appendix - G</b>
8.	<b>Company Account</b>	The Syllabi prescribed for the subject <b>Company Account</b> which is appended herewith as <b>Appendix - H</b>
9.	<b>Business Mathematics</b>	The Syllabi prescribed for the subject <b>Business Mathematics</b> which is appended herewith as <b>Appendix - I</b>
10.	<b>Auditing</b>	The Syllabi prescribed for the subject <b>Auditing</b> which is appended herewith as <b>Appendix - J</b>
11.	<b>Monetary System</b>	The Syllabi prescribed for the subject <b>Monetary System</b> which is appended herewith as <b>Appendix - K</b>
12.	<b>Information Technology &amp; Business Data Processing - I</b>	The Syllabi prescribed for the subject <b>Information Technology &amp; Business Data Processing - I</b> which is appended herewith as <b>Appendix - L</b>
<b><u>B.Com. Semester- IV</u></b>		
1.	<b>Compulsory English</b>	The Syllabi prescribed for the subject Compulsory English which is appended herewith as <b>Appendix - M</b>
2.	<b>Supplementary English</b>	The Syllabi prescribed for the subject Supplementary English which is appended herewith as <b>Appendix - O</b>
3.	<b>Marathi</b>	The Syllabi prescribed for the subject Hindi which is appended herewith as <b>Appendix - P</b>
4.	<b>Hindi</b>	The Syllabi prescribed for the subject Sanskrit which is appended herewith as <b>Appendix - Q</b>
5.	<b>Sanskrit</b>	The Syllabi prescribed for the subject Marathi which is appended herewith as <b>Appendix - R</b>

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|-----|---|---|
| 6.  | <b>Pali</b>   | The Syllabi prescribed for the subject Urdu which is appended herewith as <b>Appendix - S</b>   |
| 7.  | <b>Urdu</b>   | The Syllabi prescribed for the subject Pali which is appended herewith as <b>Appendix - T</b>   |
| 8.  | <b>Corporate Accounting</b>                                       | The Syllabi prescribed for the subject <b>Corporate Accounting</b> which is appended herewith as <b>Appendix - U</b>                                      |
| 9.  | <b>Business Statistics</b>  | The Syllabi prescribed for the subject <b>Business Statistics</b> which is appended herewith as <b>Appendix - V</b>                                       |
| 10. | <b>Income Tax</b>   | The Syllabi prescribed for the subject <b>Income Tax</b> which is appended herewith as <b>Appendix - W</b>  |
| 11. | <b>Indian Financial System</b>                                    | The Syllabi prescribed for the subject <b>Indian Financial System</b> which is appended herewith as <b>Appendix - X</b>                                   |
| 12. | <b>Information Technology &amp; Business Data Processing - II</b> | The Syllabi prescribed for the subject <b>Information Technology &amp; Business Data Processing - I</b> which is appended herewith as <b>Appendix - Y</b> |
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**Sd/-**  
**Registrar**  
**Sant Gadge Baba Amravati University**  
**Amravati.**

**B.Com Part-II  
SEMESTER-III  
ENGLISH (COMPULSORY)**

Marks :- 40

Time :- 2 Hours

**I) Text Prescribed -  
Impressions**

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

**Unit- I :- Prose**

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

**Unit-II :- Poetry**

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

**Unit-III :- Communication skills**

**2) Book Prescribed :-**

**Synergy**

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

Following chapters from Communication Skills are prescribed :-

- 1) An Introduction to Communication.
- 2) Notices, Agendas and Minutes.
- 3) 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 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)**

1) Home Assignment (05 Marks)

2) Unit Test (01) (05 Marks)

**Bom Part-II**  
**SEMESTER-III**  
**SUPPLEMENTARY ENGLISH**

Marks :- 40

Time :- 2 Hours

**I) Text Prescribed -**

**Footprints**

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

**Unit- I :- Prose**

- |                         |   |                   |
|-------------------------|---|-------------------|
| 1) Tolerance            | - | E.M.Forster       |
| 2) On Shaking Hands     | - | A.G. Gardiner     |
| 3) Of Travel            | - | Francis Bacon     |
| 4) Knowledge and Wisdom | - | Bertrand Russell. |

**Unit-II :- Poetry**

- |                        |   |                    |
|------------------------|---|--------------------|
| 1) The Solitary Reaper | - | William Wordsworth |
| 2) The Road not Taken  | - | Robert Frost       |
| 3) I Too               | - | Langston Hughes    |
| 4) Teacher             | - | Lakshman Hirulkar  |

**Unit – III - Short Stories :-**

- |                     |   |                          |
|---------------------|---|--------------------------|
| 1) The Cabuliwallah | - | Rabindranath Tagore      |
| 2) Monday Morning   | - | Mark Twain               |
| 3) 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)**

1) Unit Test

(5 Marks)

2) Home Assignment

(5 Marks)

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बी.कॉम. भाग २  
विषय -- मराठी  
सत्र तिसरे

लेखी परीक्षा – ४० गुण –

अंतर्गत मूल्यमापन – १० गुण

नेमलेले पाठ्यपुस्तक अनुबंध भाग-२ सत्र ३ रे

अनुक्रमणिका

विभाग अ : वैचारिक

१)	या अंधारातून वाट सापडत नाही	रा.ग. जाधव	संध्यासमयीच्या गुजगोष्ठी
२)	अद्भूतरम्य आणि स्फूर्तिदायक जीवनः	डॉ.वि.भि.कोलते	
३)	राष्ट्रसंत तुकडोजी : एक विचार	डॉ.अरविंद देशमुख	

विभाग ब : ललित

१)	एक झपाटलेला तंत्रज्ञ	स्टीव्ह जॉब	
२)	डेबूचा गाडगेबाबा होतांना.....	डॉ.विठ्ठल वाघ	
३)	पारख	नरेंद्र इंगळे	

विभाग क : कविता

१)	सोहळा	मधुकर केचे	पुनवेचा थेंब
२)	मोडलेल्या माणसांचे...	ना.धों. महानोर	पानझड
३)	जगणे कठीण आहे	अशोक थोरात	
४)	वाटा	शशिकांत हिंगोणेकर	युध्द सुरु आहे
५)	हमी भाव वाहून गेला	विठ्ठल कुलट	

विभाग ड : उपयोजित मराठी

- १) स्वपरिचय पत्र व नोकरीसाठी अर्ज लेखन – डॉ. भूषण केळकर  
(संदर्भ ग्रंथ – “उपयोजित मराठी” - संपादक – केतकी मोडक व इतर)

बी.कॉम. भाग २  
मराठी  
सत्र तिसरे

एकूण गुण ५०
लेखी परीक्षा – ४० गुण
अंतर्गत मूल्यमापन – १० गुण
वेळ - २ तास

नेमलेले पाठ्यपुस्तक : अनुबंध भाग-२, सत्र ३ रे, राघव प्रकाशन, नागपुर

लेखी परीक्षा गुण विभागणी :

विभाग अ : वैचारिक	०८ गुण
विभाग ब : ललित	०८ गुण
विभाग क : कविता	०८ गुण
विभाग ड : उपयोजित मराठी	०८ गुण
वरील सर्व विभागांवर आधारित वस्तुनिष्ठ बहुपर्यायी प्रश्न	०८ गुण
एकूण	४० गुण

विभाग ड साठी संदर्भ ग्रंथ म्हणुन “उपयोजित मराठी” संपादक – केतकी मोडक व इतर, पद्मगंधा प्रकाशन,पुणे हा ग्रंथ आहे. या ग्रंथातील प्रकरण ४ थे “स्वपरिचय व नोकरीसाठी अर्ज लेखन, लेखक- भूषण केळकर हे प्रकरण नेमण्यात आले असून त्यावर आधारित दोन लघुत्तरी प्रश्न विचारण्यात येतील. चार गुणांचा एक प्रश्न प्रत्यक्ष प्रकरणावर आधारित असेल आणि चार गुणांचा दुसरा लघुत्तरी प्रश्न हा “स्वपरिचय पत्र तयार करणे ” किंवा जाहिरातीचा संदर्भ देवून नोकरीसाठी अर्ज करणे अशा स्वरूपाचा असेल.

**प्रश्ननिहाय गुण विभागणी**

प्रश्न - १ ला (विभाग अ वैचारिक) १ दीर्घोत्तरी प्रश्न	०८ गुण
प्रश्न - २ ला (विभाग ब ललित) १ दीर्घोत्तरी प्रश्न	०८ गुण
प्रश्न - ३ रा (विभाग क कविता) २ लघुत्तरी प्रश्न (प्रत्येकी ४ गुण)	०८ गुण
प्रश्न - ४ था (विभाग ड उपयोजित मराठी) २ लघुत्तरी प्रश्न (प्रत्येकी ४ गुण) (टिप - वरील सर्व प्रश्नांना अंतर्गत पर्याय राहिल.)	०८ गुण
प्रश्न - ५ वा (विभाग अ,ब,क,ड) ८ वस्तुनिष्ठ प्रश्न (प्रत्येकी १ गुण) (टिप - अभ्यासक्रमातील अ.ब.क.ड या विभागांवर आधारित प्रत्येकी २ प्रश्न.)	०८ गुण

**अंतर्गत मूल्यमापन**

एकूण १० गुणांची अंतर्गत मूल्यमापन परीक्षा राहिल.

**गुण विभागणी**

१) घटक चाचणी (Class Test)	०५ गुण
२) गृहपाठ (स्वाध्याय) (Home Assignment)	०५ गुण

लेखी परीक्षा व अंतर्गत मूल्यमापन या दोन्ही परीक्षांमध्ये स्वतंत्रपणे उत्तीर्ण होणे आवश्यक असेल. त्यासाठी किमान गुण खालील प्रमाणे आवश्यक असतील.

लेखी परीक्षा - ४० पैकी १६ गुण आवश्यक  
अंतर्गत मूल्यमापन- १० पैकी ४ गुण आवश्यक

सूचना :

- १) घटक चाचणी ही अभ्यासक्रमावर आधारित असेल आणि सत्रामध्ये किमान दोन वेळा चाचणी घेवून अंतिम परीक्षेत सरासरी गुणदान ग्राह्य धरण्यात यावे.
- २) गृहपाठ हा पाठ्यपुस्तकांव्यतिरिक्त इतर कोणत्याही भाषिक कौशल्य विकसित करणाऱ्या विषयावर असावा.

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Appendix - D

**बी. कॉम. द्वितीय वर्ष  
सत्र - तृतीय  
हिन्दी**

समय - २ घण्टे

पूर्णांक - ४०

**पाठ्यक्रम का इकाइयों में अंक विभाजन एवम् प्रश्नों का स्वरूप निम्न प्रकार से होगा।**

<b>इकाई : एक</b>	- आधारभूत पाठ्यक्रम के तीन निबंध (१ से ३) से एक दीर्घोत्तरी प्रश्न विकल्प के साथ पूछा जायेगा।	१ X ८ = ८ अंक
<b>इकाई : दो</b>	- भाषागत पाठ्यक्रम के पाँच पाठ (१ से ५) से कुल पाँच लघुत्तरी प्रश्न पूछे जायेंगे। जिनमें से तीन प्रश्न हल करना अनिवार्य होगा।	३ X ४ = १२ अंक
<b>इकाई : तीन</b>	- पद्य विभाग से छः कविता (१ से ६) से दो कविताओं का केन्द्रीय भाव विकल्प के साथ पूछा जायेगा।	२ X ४ = ८ अंक
<b>इकाई : चार</b>	- एक कल्पना विस्तार विकल्प के साथ पूछा जायेगा।	४ X १ = ४ अंक
<b>इकाई : पाँच</b>	- इकाई एक, दो और तीन से कुल आठ वस्तुनिष्ठ/अतिलघुत्तरी प्रश्न पूछे जायेंगे।	८ X १ = ८ अंक

<b>आन्तरिक मूल्यांकन</b>	<b>१० अंक</b>
१. पाठ्यपुस्तक पर आधारित गृहपाठ	- ५ अंक
२. पाठ्यपुस्तक पर आधारित मौखिकी	- ५ अंक
<b>पुस्तक</b> - ज्ञानदा, संपादक - प्रो.(डॉ.) ज्योति फ़्यास, डॉ. तीर्थराज राय,	<b>प्रकाशक</b> - राघव पब्लिशर्स एण्ड
डॉ. निभा उपायाय, डॉ. सुशांत ठोके	डिस्ट्रिब्युटर्स, नागपुर

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Appendix - E

**बी. कॉम.भाग-२**  
**सत्र -३**  
**संस्कृत (आवश्यक)**

वेळ २ तास	लेखी परीक्षा— ४०
	अंतर्गत मूल्यमापन -१०
	एकूण— ५०

**गद्य विभाग**

युनिट -१ ०८ गुण

- १) मदनिकाया: चातुर्यम् ।  
२) सज्जनशक्ति: जागरणीया: । डॉ.संध्या गाडगे

युनिट -२ ०८ गुण

- ३) आदिशङ्कराचार्य ।  
४) मनुमत्स्यकथा ।

**पद्य विभाग**

युनिट - ३ ०८ गुण

- १) सुभाषितानि  
२) ग्रामरक्षणम् - डॉ.श्री भा.वर्णेकर

युनिट - ४ ०८ गुण

- ३) पितृमहात्म्यपध्दति: । - डॉ.मधुसूदन पेन्ना  
४) रघुवंशवर्णनम्

युनिट - ५ ०८ गुण

प्रश्नावली - कालिदास, भास, भवभूती या संस्कृत कवीवर आधारित प्रश्नावली.

**अंतर्गत मूल्यमापन :- १० गुण**

घटकचाचणी - ०५ गुण

स्वाध्याय लेखन - ०५ गुण

**प्रश्नपत्रिके स्वरूप**

**गुण - ५०**

प्रश्न १ ला	-	गद्य विभागातील ४ पैकी २ उताऱ्यांचे भाषान्तर	-	१० गुण
प्रश्न २ रा	-	गद्य विभागातील २ पैकी १ प्रश्नांचे उत्तर	-	०६ गुण
प्रश्न ३ रा	-	पद्य विभागातील ४ पैकी २ पद्यांचे भाषान्तर	-	१० गुण
प्रश्न ४ था	-	पद्य विभागातील २ पैकी १ प्रश्नांचे उत्तर	-	०६ गुण
प्रश्न ५ वा	-	वस्तुनिष्ठ प्रश्न १० पैकी ८	-	०८ गुण
		अंतर्गत मूल्यमापन	-	१० गुण

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वाणिज्य स्नातक भाग-२  
सेमिस्टर-३  
पाली आणि प्राकृत (आवश्यक)

वेळ २ तास

लेखी परीक्षा-- ४०  
अंतर्गत मूल्यमापन -१०  
एकूण-- ५०

युनिट-१

- |    |                  |            |        |
|----|------------------|------------|--------|
| १) | कुरुंगमिगजातक -- | (जातक कथा) | ०८ गुण |
| २) | उच्छुंग जातक --  | (जातक कथा) |        |

युनिट-२

- |    |                    |        |
|----|--------------------|--------|
| १) | चित्तवग्ग (धम्मपद) | ०८ गुण |
| २) | बुध्दवग्ग (धम्मपद) |        |

युनिट-३

- |    |                                   |        |
|----|-----------------------------------|--------|
| १) | पुणिका थेरी (थेरीगाथा)            | ०८ गुण |
| २) | महाप्रजापती गौतमी थेरी (थेरीगाथा) |        |

युनिट-४

- |    |                    |        |
|----|--------------------|--------|
| १) | नालंदा विद्यापीठ   | ०८ गुण |
| २) | तक्षशिला विद्यापीठ |        |

युनिट-५

- |    |  |        |
|----|--|--------|
| १) | युनिट क्रमांक १ ते ४ वरील वस्तुनिष्ठ प्रश्न -- | ०८ गुण |
|----|--|--------|

अंतर्गत मूल्यमापन

- |    |               |    |        |
|----|---------------|----|--------|
| १) | मौखिक परीक्षा | -- | ०५ गुण |
| २) | गृहपाठ        | -- | ०५ गुण |

संदर्भग्रंथ

- |    |                        |    |                         |
|----|------------------------|----|-------------------------|
| १) | जातक पालि              | -- | नालंदा संस्करण, इगतपुरी |
| २) | धम्मपद पालि            | -- | डॉ.भदन्त आनंद कौसल्यायन |
| ३) | थेरीगाथा               | -- | डॉ.विमलकिर्ती           |
| ४) | थेरीगाथा               | -- | डॉ.आर.जे.वानखडे         |
| ५) | पाली साहित्य का इतिहास | -  | भरतसिंह उपाध्याय        |
| ६) | पाली साहित्य का इतिहास | -  | डॉ.मालती साखरे          |

वाणिज्य स्नातक भाग-२  
सेमिस्टर-३  
पाली व प्राकृत (आवश्यक)

वेळ २ तास

५० गुण

प्रश्नपत्रिकेचे स्वरूप

- |           |   |        |
|-----------|---|--------|
| प्रश्न-१  | अ) भाषांतर करा (दोन पैकीएक)                 | ०४ गुण |
|           | ब) सामान्य प्रश्न सोडवा (दोन पैकीएक)        | ०४ गुण |
| प्रश्न-२  | अ) संदर्भसह गाथांचे स्पष्टीकरण (दोन पैकीएक) | ०४ गुण |
|           | ब) सामान्य प्रश्न सोडवा (दोन पैकीएक)        | ०४ गुण |
| प्रश्न -३ | दीर्घोत्तरी प्रश्न सोडवा (दोन पैकीएक))      | ०८ गुण |
| प्रश्न -४ | सामान्य माहिती लिहा                         | ०८ गुण |
| प्रश्न -५ | वस्तुनिष्ठ प्रश्न सोडवा. (कोणतेही चार)      | ०८ गुण |
|           | (प्रत्येकी दोन गुण)                         |        |



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 (عبدالماجد 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 تدرسیل 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  
Company Accounts**

**Time: 3 Hours**

**Full Marks – 80**

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

**Unit-1**

**Issue, forfeiture and Re-issue of Shares.**

**Unit- 2**

**Final Accounts of company**

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

**Unit – 3**

**Profit prior to Incorporations.**

**Unit- 4**

**Amalgamation of Company**

**Unit- 5**

**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.

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

**Time: 3 Hours**

**Full Marks – 80**

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

**Unit-1**

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

**Unit- 2 a)**

- a) Percentage
- b) Discount
- c) Commission and Brokerage

**Unit – 3**

- a) Average,
- b) Profit and Loss

**Unit – 4 Mathematics of Finance**

- a) Simple Interest
- b) 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
- \* एम. एम. कोलते,-- व्यावसायिक अंकगणित, पिंपळापुणे अँड के पब्लिशर्स, नागपुर
- \*नी.मा.डोंगेरे, -- व्यापार गणित
- \* Dr. Madhuri Datar, Dr.Sindhu Ghate, Dr. Parag Joshi.

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

Time 3 Hours

Marks-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.अंकेक्षणाची मुलतत्वे -- ए.एस.उखलकर  
2. अंकेक्षण के सिध्दात -- सुरेशचंद्र शुक्ला  
3. Auditing -- Ukhalkar

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

Time: Three Hours

Marks: 80

**Unit I MONEY:**

- 1.1 Barter System of Exchange and its Problems
- 1.2 Brief History, Meaning, Definition and Nature of Money
- 1.3 Functions and Importance of Money
- 1.4 Kinds of Money: Commodity, Metallic, Paper, E-Money and Virtual Currency
- 1.5 Demonetisation: Merits & Demerits

**Unit II VALUE OF MONEY**

- 2.1 Demand of Money- Meaning and Determinants
- 2.2 Supply of Money: Meaning and Determinants
- 2.3 Demand-Supply Equilibrium-Value of Money
- 2.4 Fishers Quantity Theory of Money
- 2.5 Criticism on Fishers Theory

**Unit III : PRICE FLUCTUATIONS**

- 3.1 Inflation-Meaning, Definition and Causes
- 3.2 Inflation-Effects and Measures
- 3.3 Deflation-Meaning, Definition and Causes
- 3.4 Deflation-Effects and Measures
- 3.5 Trade Cycle-Concept and Meaning

**Unit IV: MONEY MARKET**

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

**Unit V: CAPITAL MARKET**

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

**References – III rd Semester**

- 1) Gupta S.B. :- Monetary Planning of India, S. Chand, New Delhi
- 2) G.N. Halm :- Monetary theory
- 3) K.N. Garg :- Money Banking
- 4) Khan M.Y. :- Indian financial system theory & practice, Tata Mcgraw Hill, New Delhi
- 5) Mithani Dr. D.M. Money, Banking, International Trade & Public Finance Himalaya Publishing house, New Delhi
- 6) Somashekar Ne.Thi : Money Banking International Trade & Public Finance, Anmol Publication Pvt. Ltd. New Delhi
- 7) RBI :- Bulletins
- 8) Report of currency and finance
- ९) पैसा व वित्त :- डॉ. जितेंद्र अहिरराव,
- १०) मुद्रा आणि वित्तीय पद्धत :- डॉ. जी.एन. झामरे
- ११) मुद्रा अधिकोष आणि सार्वजनिक वित्त :- डॉ. रविन्द्र देशमुख, पिपळपुरे अॅण्ड पब्लिशीशर्स, नागपूर- २०१५
- १२) भारतीय प्रौद्योगिकी प्रणाली :- डॉ. सुधीर प्रोधनकर, डॉ. मेघा कानेटकर, साईनाथ प्रकाशन, नागपूर
- १३) मौद्रिक अर्थशास्त्र :- माधव शेळके

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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 Technology and use of Spreadsheet Package for Business Data Processing

**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**

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Appendix - M

**B.Com Part-II  
SEMESTER-IV  
ENGLISH (COMPULSORY)**

**Time :- 2 Hours**

**Marks :- 40**

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**I) Text Prescribed -**

**Impressions**

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

**Unit- I :- Prose**

- |                         |   |                 |
|-------------------------|---|-----------------|
| 1) The Town Week        | - | E.V. Lucas      |
| 2) Florence Nightingale | - | Lytton Strachey |
| 3) The Gift of Magi     | - | O Henry         |
| 4) Three Hermits        | - | Leo Tolstoy     |

**Unit-II :- Poetry**

- |                     |   |                |
|---------------------|---|----------------|
| 1) On His Blindness | - | John Milton    |
| 2) Solitude         | - | Alexander Pope |
| 3) Still I Rise     | - | Maya Angelou   |
| 4) Money Madness    | - | D.H.Lawrence   |

**2) Book Prescribed :-**

**'Synergy'**

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

Following chapters from Communication Skills are prescribed :-

- 1) Interview and Interviewing skills.
- 2) Meeting skills
- 3) Nonverbal Communication.

**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- 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)**  
1) Home Assignment ..... (5 Marks)  
2) Personal Interview..... (5 Marks)

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Appendix - O

**B.Com Part-II  
SEMESTER-IV  
SUPPLEMENTARY ENGLISH**

Time :- 2 Hours

Marks :- 40

**I) Text Prescribed -**

**Footprints**

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

**Unit- I :- Prose**

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

**Unit-II :- Poetry**

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

**Unit – III - Short Stories :-**

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

**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..... (08 Marks)  
(4 Marks each)
- 8 Multiple Choice Questions on Unit I & III (8 Marks )
- Internal Assessment :- (10 Marks)**  
1) Home Assignment ..... (5 Marks)  
2) Personal Interview..... (5 Marks)

**बी.कॉम. भाग २**

सत्र चौथे  
मराठी

लेखी परीक्षा - ४० गुण -  
अंतर्गत मूल्यमापन - १० गुण  
नेमलेले पाठ्यपुस्तक अनुबंध भाग-२ सत्र ३ रे

**अनुक्रमणिका**

विभाग अ : वैचारिक

१)	आत्मनिरीक्षणाचा परिणाम	महात्मा गांधी	सत्याचे प्रयोग
२)	जेट युगातील माणूस	शंतनु ल. किलोस्कर	जेट युगातील माणूस
३)	कर्मवीर आणि महाराष्ट्राची जडणघडण	गंगाधर पानतावणे	आधारवड : कर्मवीर भाऊराव पाटील गौरवग्रंथ

विभाग ब : ललित

१)	धांदुलाचा दृष्टांत	सर्वज्ञ श्री चक्रधर स्वामी	लीळाचरित्र
२)	आगळ	महेंद्र कदम	
३)	आबा	विजय पाटील	

विभाग क : कविता

१)	एक आम्ही असे निघालो	नारायण सुर्वे	माझे विद्यापीठ
२)	झुंज	सुरेश भट	एल्गार
३)	दुःखाचं महावस्त्र	पी विठ्ठल	माझ्या वर्तमानाची नोंद
४)	या नभाला वेचतो मी.....	विष्णू सोळंके	
५)	डार्विन	वैभव भिवरकर	

विभाग ड : उपयोजित मराठी

- १) जाहिरात लेखन - संदीप खरे  
(संदर्भ ग्रंथ - "उपयोजित मराठी" - संपादक - केतकी मोडक व इतर)

**बी.कॉम. भाग २**

मराठी  
सत्र चौथे

**गुण विभागणी**

एकूण गुण ५०
लेखी परीक्षा - ४० गुण
अंतर्गत मूल्यमापन - १० गुण
वेळ - २ तास

नेमलेले पाठ्यपुस्तक : अनुबंध भाग-२, सत्र ४ थे, राघव प्रकाशन, नागपुर

लेखी परीक्षा गुण विभागणी :

विभाग अ : वैचारिक	०८ गुण
विभाग ब : ललित	०८ गुण
विभाग क : कविता	०८ गुण
विभाग ड : उपयोजित मराठी	०८ गुण
वरील सर्व विभागांवर आधारित वस्तुनिष्ठ बहुपर्यायी प्रश्न	०८ गुण
<b>एकूण</b>	<b>४० गुण</b>



विभाग ड साठी संदर्भ ग्रंथ म्हणुन “उपयोजित मराठी” संपादक – केतकी मोडक व इतर, पद्मगंधा प्रकाशन,पुणे हा ग्रंथ आहे. या ग्रंथातील प्रकरण ८ वे “जाहिरात लेखन”, लेखक- संदीप खरे हे प्रकरण नेमण्यात आले असून त्यावर आधारित दोन लघुत्तरी प्रश्न विचारण्यात येतील. चार गुणांचा एक प्रश्न प्रत्यक्ष प्रकरणावर आधारित असेल आणि चार गुणांचा दुसरा लघुत्तरी प्रश्न हा “पाहिजेत” किंवा “वस्तू विक्रीची जाहिरात” तयार करणे अशा स्वरूपाचा असेल.

**प्रश्ननिहाय गुण विभागणी**

प्रश्न - १ ला (विभाग अ वैचारिक) १ दीर्घोत्तरी प्रश्न	०८ गुण
प्रश्न - २ ला (विभाग ब ललित) १ दीर्घोत्तरी प्रश्न	०८ गुण
प्रश्न - ३ रा (विभाग क कविता) २ लघुत्तरी प्रश्न (प्रत्येकी ४ गुण)	०८ गुण
प्रश्न - ४ था (विभाग ड उपयोजित मराठी) २ लघुत्तरी प्रश्न (प्रत्येकी ४ गुण) (टिप - वरील सर्व प्रश्नांना अंतर्गत पर्याय राहिल.)	०८ गुण
प्रश्न - ५ वा (विभाग अ,ब,क,ड) ८ वस्तुनिष्ठ प्रश्न (प्रत्येकी १ गुण) (टिप – अभ्यासक्रमातील अ.ब.क.ड या विभागांवर आधारीत प्रत्येकी २ प्रश्न.)	०८ गुण

**अंतर्गत मूल्यमापन**

एकूण १० गुणांची अंतर्गत मूल्यमापन परीक्षा राहिल.

**गुण विभागणी**

३) घटक चाचणी (Class Test)	०५ गुण
४) गृहपाठ (स्वाध्याय) (Home Assignment)	०५ गुण

लेखी परीक्षा व अंतर्गत मूल्यमापन या दोन्ही परीक्षांमध्ये स्वतंत्रपणे उत्तीर्ण होणे आवश्यक असेल. त्यासाठी किमान गुण खालील प्रमाणे आवश्यक असतील.

लेखी परीक्षा - ४० पैकी १६ गुण आवश्यक

अंतर्गत मूल्यमापन- १० पैकी ४ गुण आवश्यक

सूचना :

- ३) घटक चाचणी ही अभ्यासक्रमावर आधारित असेल आणि सत्रामध्ये किमान दोन वेळा चाचणी घेवून अंतिम परीक्षेत सरासरी गुणदान ग्राह्य धरण्यात यावे.
- ४) गृहपाठ हा पाठ्यपुस्तकांव्यतिरिक्त इतर कोणत्याही भाषिक कौशल्य विकसित करणाऱ्या विषयावर असावा.

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Appendix - Q

**बी. कॉम. द्वितीय वर्ष  
सत्र - चतुर्थ  
हिन्दी**

समय - २ घण्टे

पूर्णांक - ४०

पाठ्यक्रम का इकाइयों में अंक विभाजन एवम् प्रश्नों का स्वरूप निम्न प्रकार से होगा।

<b>इकाई : एक</b>	- आधारभूत पाठ्यक्रम के तीन निप्रबंध (४ से ६) से एक दीर्घोत्तरी प्रश्न विकल्प के साथ पूछा जायेगा।	<b>१ X ८ = ८ अंक</b>
<b>इकाई : दो</b>	- भाषागत पाठ्यक्रम के पाँच पाठ (६ से १०) से कुल पाँच लघुत्तरी प्रश्न पूछे जायेंगे। जिनमें से तीन प्रश्न हल करना अनिवार्य होगा।	<b>३ X ४ = १२ अंक</b>
<b>इकाई : तीन</b>	- पद्य विभाग से छः कविता (७ से १२) से दो कविताओं का केन्द्रीय भाव विकल्प के साथ पूछा जायेगा।	<b>२ X ४ = ८ अंक</b>
<b>इकाई : चार</b>	- कुल छः लोकोक्तियाँ पूछी जायेंगी, जिनमें से चार लोकोक्तियों का अर्थ लिखना होगा।	<b>१ X ४ = ४ अंक</b>
<b>इकाई : पाँच</b>	- इकाई एक, दो और तीन से कुल आठ वस्तुनिष्ठ/अतिलघुत्तरी प्रश्न पूछे जायेंगे।	<b>८ X १ = ८ अंक</b>

आन्तरिक मूल्यांकन

१० अंक

१. पाठ्यपुस्तक पर आधारित गृहपाठ - ५ अंक

२. पाठ्यपुस्तक पर आधारित मौखिकी - ५ अंक

पुस्तक - ज्ञानदा, संपादक - प्रो.(डॉ.) ज्योति प्रयास, डॉ. तीर्थराज राय, प्रकाशक - राघव पब्लिशर्स एण्ड  
डॉ. निभा उपायाय, डॉ. सुशांत ठोके डिस्ट्रिब्युटर्स, नागपुर

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Appendix -R

बी. कॉम.भाग-२  
सत्र -४  
संस्कृत (आवश्यक)

वेळ २ तास

लेखी परीक्षा- ४०  
अंतर्गत मूल्यमापन -१०  
एकूण- ५०

गद्य विभाग

युनिट -१ ०८ गुण

- १) व्यसने मित्रपरीक्षा । (हितोपदेश)  
५) लवचन्दकेतुसंवादः ।

युनिट -२ ०८ गुण

- १) महाराणाप्रतापः ।  
२) विश्रुतचरितम् ।

पद्य विभाग

युनिट - ३ ०८ गुण

- १) प्रवहतात् संस्कृतमन्दाकिनी । - डॉ.गं.प्रा.पळसुले  
२) चर्पटपत्रजिका स्तोत्रम् ।

युनिट - ४ ०८ गुण

- ३) अन्योक्तयः।  
४) कलिविडम्बनम् - डॉ.नीलकण्ठ दीक्षित

युनिट - ५ ०८ गुण

प्रश्नावली - भारवी, माघ,अश्वघोष यांच्यावर आधारित प्रश्नावली.

अंतर्गत मूल्यमापन :- १० गुण

घटकचाचणी - ०५ गुण

स्वाध्याय लेखन - ०५ गुण

प्रश्नपत्रिके स्वरूप

गुण - ५०

प्रश्न १ ला	-	गद्य विभागातील ४ पैकी २ उताऱ्यांचे भाषान्तर	-	१० गुण
प्रश्न २ रा	-	गद्य विभागातील २ पैकी १ प्रश्नांचे उत्तर	-	०६ गुण
प्रश्न ३ रा	-	पद्य विभागातील ४ पैकी २ पद्यांचे भाषान्तर	-	१० गुण
प्रश्न ४ था	-	पद्य विभागातील २ पैकी १ प्रश्नांचे उत्तर	-	०६ गुण
प्रश्न ५ वा	-	वस्तुनिष्ठ प्रश्न १० पैकी ८ अंतर्गत मूल्यमापन	-	०८ गुण १० गुण

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वाणिज्य स्नातक भाग-२  
सेमिस्टर-४  
पाली आणि प्राकृत (आवश्यक)

वेळ २ तास

लेखी परीक्षा -- ४०  
अंतर्गत मूल्यमापन - १०  
एकूण -- ५०

युनिट-१

- अ) वेसालियापच्चिमदस्सन (महापरिनिब्बानसुत्त) ०८ गुण  
ब) उलुक जातक (जातक कथा)

युनिट-२

- अ) सिविराज जरिय (चरियापिटक) ०८ गुण  
ब) अकित्ती चरिय (चरियापिटक)

युनिट-३

- अ) चार आर्यसत्य ०८ गुण  
ब) आर्य अष्टांगीक मार्ग

युनिट-४

- अ) पाली निबन्ध ०८ गुण

युनिट-५

- अ) युनिट क्रमांक १ ते ४ वरील वस्तुनिष्ठ प्रश्न ०८ गुण

अंतर्गत मूल्यमापन १० गुण

- १) मौखिक परीक्षा - ०५  
२) गृहपाठ - ०५

संदर्भग्रंथ

- १) दिघनिकाय -- नालंदा संस्करण, इगतपुरी  
२) चरियापिटक -- डॉ.शेषराव मेश्राम  
३) पाली निबंधावली -- डॉ.हरिशंकर शुक्ला  
४) पाली साहित्य का इतिहास - भरतसिंह उपाध्याय  
५) पाली साहित्य का इतिहास - डॉ.मालती साखरे  
६) जातक पालि -- नालंदा संस्करण, इगतपुरी

वाणिज्य स्नातक भाग-२  
सेमिस्टर-४  
पाली व प्राकृत (आवश्यक)

वेळ २ तास

५० गुण

प्रश्नपत्रिकेचे स्वरूप

- प्रश्न-१ दीर्घोत्तरी प्रश्न सोडवा (दोन पैकीएक)) ०८ गुण  
प्रश्न-२ अ) संदर्भसह स्पष्टीकरण ( दोन पैकीएक ) ०४ गुण  
प्र) लघुत्तरी प्रश्न सोडवा ( दोन पैकीएक ) ०४ गुण  
प्रश्न -३ टिपणात्मक (दोन पैकीएक)) ०८ गुण  
प्रश्न -४ पाली भाषेमध्ये निबंध लिहा (कोणताही एक) ०८ गुण  
प्रश्न -५ वस्तुनिष्ठ प्रश्न सोडवा.(कोणतेही चार)( प्रत्येकी दोन गुण) ०८ गुण

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

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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

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

Time: 3 Hours

Full Marks – 80

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**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...  
1) Average Profit Method  
2) Super Profit Method  
3) Capitalization Method.
- Unit- 5** Valuation of Shares:  
Meaning of share, need, characteristics, method of valuation of Shares  
Problem on following methods.  
1) Net Asset Method  
2) 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

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**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.

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Appendix -W

**B.Com-II  
Semester-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-filing 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  
Home Assessment

10 marks  
10 marks

**Books :-**

1. Income Tax Law & Practice — Bhagwati Prasad
2. Income Tax Law & Practice — Malhotra & Goyal
3. आयकर तत्व और व्यवहार -- मेहरोत्रा और गोयल
4. Taxmann's GST Manual
5. आयकर — डॉ.घोरपडे आणि डॉ.गोंगले
6. आयकर -- उखलकर
7. आयकर व अंकेक्षण -- डॉ.विजय उपगडे

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**B.Com-II**  
**Semester IV**  
**Indian Financial System**

Time : 3 Hrs

Total Marks : 80

Int.Ass. : 20

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**Unit-I Indian Financial Market :**

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

**Unit-II Indian Banks :**

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

**Unit-III Commercial Bank :**

- 3.1 Meaning & Definition of Commercial Bank
- 3.2 Functions of Commercial Bank
- 3.3 Process of Credit Creation of Commercial Bank
- 3.4 Limitations of Credit Creation
- 3.5 Role & Importance of Commercial Bank in India.

**Unit-IV Reserve Bank of India (RBI) :**

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

**Unit-V Stock Exchange :**

- 5.1 History, Meaning & Features of Stock Exchange
- 5.2 Structure & Components of Indian Stock Exchange.
- 5.3 Functions of Indian Stock Exchange
- 5.4 Role & Importance of Stock Exchange.
- 5.5 Concept of SENSEX& NIFTY



**Books Recommended :**

1. Gupta S.B. :- Monetary Planning of India, S. Chand, New Delhi
2. G.N. Halm :- Monetary theory
3. K.N. Garg :- Money Banking
4. Khan M.Y. :- Indian financial system theory & practice, Tata Mcgraw Hill, New Delhi
6. Mithani Dr. D.M. Money, Banking, International Trade & Public Finance
7. Himalaya Publishing house, New Delhi
8. Somashekar Ne.Thi : Money Banking International Trade & Public Finance,
9. Anmol Publication Pvt. Ltd. New Delhi
- 10.RBI :- Bulletins
- 11.Report of currency and finance
- १२.पैसा व वित्त :- डॉ. जितेंद्र अहिरराव,
- १३.मुद्रा आणि वित्तीय पद्धत :- डॉ. जी.एन. झामरे
- १४.मुद्रा अधिकोष आणि सार्वजनिक वित्त :- डॉ. रविन्द्र देशमुख, पिपळापुरे अॅण्ड पफ्रलीशर्स, नागपूर- २०१५
- १५.भारतीय प्रॉकींग प्रणाली :- डॉ. सुधीर प्रोधनकर, डॉ. मेघा कानेटकर, साईनाथ प्रकाशन, नागपुर
- १६.मौद्रीक अर्थशास्त्र :- माधव शेळके.

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Appendix -Y

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

**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**

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**NOTIFICATION**

No. 42 /2018

Date : 7 June, 2018

**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**

<b>Sr.No.</b>	<b>Course / Subjects</b>	<b>Appendices of the new syllabi.</b>
<b>1</b>	<b>2</b>	<b>3</b>
<b><u>B.B.A. Semester- III</u></b>		
1.	<b>Human Resource Management</b>	The Syllabi prescribed for the subject <b>Human Resource Management</b> which is appended herewith as <b>Appendix - A</b>
2.	<b>Sales and Distribution Management</b>	The Syllabi prescribed for the subject <b>Sales and Distribution Management</b> which is appended herewith as <b>Appendix - B</b>
3.	<b>Company Account</b>	The Syllabi prescribed for the subject <b>Company Account</b> which is appended herewith as <b>Appendix - C</b>
4.	<b>Secretarial Practice &amp; Company Management</b>	The Syllabi prescribed for the subject <b>Secretarial Practice &amp; Company Management</b> which is appended herewith as <b>Appendix - D</b>
5.	<b>Direct Tax Law</b>	The Syllabi prescribed for the subject <b>Direct Tax Law</b> which is appended herewith as <b>Appendix - E</b>
<b><u>B.B.A. Semester- IV</u></b>		
6.	<b>Managerial Skills</b>	The Syllabi prescribed for the subject <b>Managerial Skills</b> which is appended herewith as <b>Appendix - F</b>
7.	<b>Marketing Management</b>	The Syllabi prescribed for the subject <b>Marketing Management</b> which is appended herewith as <b>Appendix - G</b>
8.	<b>Management of Small Entrepreneurs</b>	The Syllabi prescribed for the subject <b>Management of Small Entrepreneurs</b> which is appended herewith as <b>Appendix - H</b>
9.	<b>Corporate Accounting</b>	The Syllabi prescribed for the subject <b>Corporate Accounting</b> which is appended herewith as <b>Appendix - I</b>
10.	<b>Indirec Tax Law</b>	The Syllabi prescribed for the subject <b>Indirec Tax Law</b> which is appended herewith as <b>Appendix - J</b>

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**Sd/-**  
**Registrar**  
**Sant Gadge Baba Amravati University**  
**Amravati.**

**B.B.A. II**  
**Semester- III**  
**Human Resource Management**

Theory :- 80 Marks

Time :- 3 Hours

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

**Unit 1:- Human Resource Management (HRM)**

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

**Unit 2:- Acquisition of H.R.**

- 2.1 Recruitment- Definition, Meaning, Nature, scope,
- 2.2 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**

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

**Unit 4:- Wage Administration**

- 4.1 Wage- Meaning, Definition, Classification of wage: Time wage, Piece wage system,
- 4.2 Balance of Debt Method, Skilled based pay, pay for performance, Variable Compensation, Plans, Profit Sharing
- 4.3 Performance appraisal; Meaning, Purpose & Uses
- 4.4 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
- 5.3 Meaning of Trade Union, Advantages & Disadvantages of Trade Union, collective Bargaining Concept
- 5.4 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      |

**B.B.A. II**  
**Semester- III**  
**Sales and Distribution Management**

**Theory :- 80 Marks**

**Time :- 3 Hours**

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**Objective :- To develop the sales and distribution knowledge and skill.**

**Unit 1:- Sales Management**

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

**Unit 2:- Sales Organization –**

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

**Unit 3:- Sales Forecasting**

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

**Unit 4:- Selling Skill**

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

**Units 5: - Sales Distribution –**

- 5.1 Meaning, Concept, Object, Need
- 5.2 Distribution Strategies, Concept, Types
- 5.3 Channel and intermediaries, channel, design, Channel Mix.
- 5.4 Managing Channels and Diffrent 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

**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.

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**BBA-II  
Semester – III  
Secretarial Practices & Company Management**

**Time 3 Hours**

**80 Marks**

**Unit –I**

- 1.1 Introduction of Company
- 1.2 Definition of Joint Stock Company
- 1.3 Features of Joint Stock Company
- 1.4 Classification of Co. on the basis of members.

**· Formation of Company as per Companies Act 2013**

- 1.5 Electronic filing of forms
- 1.6 Incorporation of Company
- 1.7 Definition & Roll of promoter

**Unit-II**

- Fundamental documents related to company
- 2.1 Memorandum of Association – Definition clauses & Doctrine of ultra vires, alternation of memorandum
  - 2.2 Articles of Association - Definition I contents & alteration of articles of association
  - 2.3 Prospectus - Definition Contents & statement in lies of prospectus.

**Unit – III**

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

- Unit – IV** Company Secretary-  
4.1 Appointment, Qualification, Legal status,  
4.2 Rights, duties, I liabilities, Responsibilities,  
4.3 Retirement &  
4.4 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

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Appendix - E

**BBA- II**  
**Semester -III**  
**Direct Tax Laws**

**Time 3 Hours**

**Marks – 80**

- 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**

**20 Marks**

- 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

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**B.B.A. II**  
**Semester- iv**  
**Managerial Skill**

**Theory :- 80 Marks**

**Time :- 3 Hours**

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**Objective :- To facilitate students understanding of their own managerial skills**

**Unit-1 Skill&Managerial skills-**

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

**Unit – 2 Skill development &Entrepreneurial skills-**

- 2.1 Skill Development – Definition, Concept, characteristics
- 2.2 Skill development techniques
- 2.3 Entrepreneurial Skills - Def<sup>n</sup>types of entrepreneurs features of entrepreneurship, characteristics
- 2.4 function of entrepreneurs, quantities of successful entrepreneur, Influence & entrepreneurial behavior

**Unit- 3 Business driving Skills**

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

**Unit- 4 Problem Solving and Negotiation Skill**

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

**Unit- 5 - Relationship Development skills**

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

**Suggested Readings**

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

**B.B.A. II**  
**Semester- IV**  
**Marketing Management**

Theory :- 80 Marks

Time :- 3 Hours

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

**Unit 1 :- Basics of Marketing Management**

- 1.1 Marketing: Introduction to market, Meaning, Definition, nature
- 1.2 Marketing management- Scope, objectives, approaches
- 1.3 Marketing environment- micro and macro, difference between selling & marketing
- 1.4 Marketing of Services—Growing Importance, Characteristics & Classifications of Services

**Unit 2 :- Marketing Planning & Organization**

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

**Unit 3 :- Consumer Behavior**

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

**Unit 4 :- Product Management**

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

**Unit 5:- Online Marketing**

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

**Suggested reading:**

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



**B.B.A. II**  
**Semester- IV**  
**Management of Small Entrepreneurs**

**Theory :- 80 Marks**

**Time :- 3 Hours**

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**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**

- 1.1 Entrepreneur- Meaning, Concept of Entrepreneurs, types of Entrepreneurs,
- 1.2 Qualities & functions of Entrepreneurs, Difference between Professional Manager & Entrepreneurs
- 1.3 Development of Women Entrepreneur, Rural Entrepreneurs
- 1.4 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)**

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

**Unit 3:- Financing of Enterprise**

- 3.1 Finance- Meaning, nature, scope, Need for financial planning
- 3.2 Sources of Finance, Capital Structure, structured Management of fixed & working capital
- 3.3 Basic financial statement,
- 3.4 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),
- 4.3 State small Industries development Corporation (SSIDC), Small Scale Industries Board (SSIB)
- 4.4 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**

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

**Suggested Readings:**

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

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Appendix - I

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

Time : 3 Hours

Marks – 80

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**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  
                  2) Super Profit Method  
                  3) Weighted Average Profit Method

**Unit – 5** **Valuation of Shares**  
    **Method -**   1) Net Assets Method  
                  2) Yield Method  
                  3) 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

**BBA-II**  
**Semester -IV**  
**Indirect Tax Laws**

Time 3 Hours

Marks – 80

**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
- iii)Objectives
- iv) 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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**NOTIFICATION**

No. 43/2018

Date :- 7/6/2018

**Subject :-** Admisiion to III<sup>rd</sup> 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<sup>st</sup> and II<sup>nd</sup> 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<sup>rd</sup> 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<sup>nd</sup> 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<sup>rd</sup> year in Academic Session 2018-2019 and on completion of the term work of III<sup>rd</sup> year of B.Com. / B.B.A. satisfactorily., he / she will be allowed to appear for the examination of III<sup>rd</sup> year in Summer -2019.

However, the result of III<sup>rd</sup> 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.

Sd/-  
Registrar  
Sant Gadge Baba Amravati University