



## **RASHTRASANT TUKADOJI MAHARAJ NAGPUR UNIVERSITY**

“(Established by Government of Central Provinces Education Department by Notification No. 513 dated the 1<sup>st</sup> of August, 1923 & presently a State University governed by Maharashtra Universities Act, 1994.)”

### **Directions, Subject Scheme and Syllabus**

**For**

**Bachelor of Commerce**



**RASHTRASANT TUKDOJI MAHARAJ NAGPUR UNIVERSITY, NAGPUR**

**Direction No. 59 of 2016**

**DIRECTION GOVERNING THE EXAMINATION LEADING TO THE DEGREE OF  
BACHELOR OF COMMERCE (CREDIT BASE SEMISTER PATTERN) FACULTY OF  
COMMERCE**

(Issued under section 14(8) of the Maharashtra University Act 1994)

**WHEREAS**, Maharashtra University act No. xxxv of 1994 has come into force with effect from 22<sup>nd</sup> July 1994 and has been amended from time to time,

AND

**WHEREAS**, the University Grants Commission, New Delhi vide letter no. D.O. No. F-2/2008/(XI Plan), Dated 31<sup>st</sup> January 2008 regarding new initiatives under the XI Plan-Academic reforms in the University has suggested for improving quality of higher education and to initiate the Academic reform at the earliest.

AND

**WHEREAS**, faculty of commerce act its meeting held 14.3.2016 has decided to update the existing syllabus for award of the degree of Bachelor of Commerce commensurate with the curricula existing in the various universities in India and with a view to include the latest trends in the commerce stream as well as to design it to suit to the needs of the industries and corporate houses,

AND

**WHEREAS**, University Grants Commission, New Delhi has prescribed the Model Curriculum for award of the Bachelor degree in the Faculty of commerce and directed to implement the same from the academic session 2016-2017

AND

**WHEREAS**, Chairman of all the Board of Studies in the Faculty of Commerce in their meeting held on 5.4.2016 prepared the Scheme of Credit Based Semester pattern for conduct of the B.Com. Examination,

AND

**WHEREAS**, Board of Studies viz. (1) Business Administration and Business Management, (2) Commerce, (3) Accounts and Statistics, (4) Business Economics and (5) Ad-hoc Board in Computer Application in its meetings held on 8.2.2016 respectively updated the existing Syllabi and recommended some modifications in the scheme of examination for graduate courses,

AND

**WHEREAS**, Coordinator of Task Force, Faculty of Commerce has consented to the changes in the syllabus and the scheme of examination for the award of B.Com Degree,

AND

**WHEREAS**, the Vice-Chancellor, Nagpur University, Nagpur approved the recommendations so made by the Special Task Committee in the Faculty of Commerce duly concurred by the Coordinator, Faculty of Commerce as required under Section 38 (a) of the Act on

AND

**WHEREAS**, As per the Advice of the Vice Chancellor, Coordinator, Faculty of Commerce & Coordinator, Special Task Committee in the meeting held on 14.3.2016 constituted sub-committee for syllabus restructuring of B.Com with CBCS pattern.

The Sub-committee submitted the Draft Syllabus of B.Com with CBCS pattern in meeting held on 5.4.2016

AND

**WHEREAS**, ordinance making involve a time consuming process, Now, therefore, I, Dr. S. P. Kane, Vice-Chancellor, Rashtrasant Tukadoji Maharaj Nagpur University, Nagpur in exercise of the powers vested in me under Section 14(8) of the Maharashtra University Act of 1994 do hereby issue the following direction:

This direction shall be called **“DIRECTION GOVERNING THE EXAMINATION LEADING TO THE DEGREE OF BACHELOR OF COMMERCE (CREDIT BASED SEMESTER SYSTEM) FACULTY OF COMMERCE RASHTRASANT TUKDOJI MAHARAJ NAGPURUNIVERSITY,NAGPUR”**.

- The Direction shall come into force with effect from the date of its issuance by Honorable Vice-Chancellor.

- The duration of the course shall be of **three** academic years consisting of the **six** semesters with university examination at the end of each semester namely
  - B.Com Semester I Examination
  - B. Com Semester II Examination
  - B. Com Semester III Examination
  - B.Com Semester IV Examination
  - B.Com Semester V Examination
  - B.Com Semester VI Examination

The examination shall be held at such places and on such dates which are notified by the University.

#### **I. ELIGIBILITY TO THE COURSE**

- The duration of B. Com. Course shall be of Three years consisting Semester-I &II in first year ,Semester-III &IV in second year and Semester-V &VI in third year
- Subject to compliance with the provisions of this direction and of other ordinances in force from time to time, an applicant for admission to this course shall have passed the XII Standard Examination of the Maharashtra State Board of Secondary and Higher Secondary Education, with English at Higher or Lower level and any Modern Indian Language at higher or lower level with any combination of optional subjects;

**OR**

- XII Standard Examination of Maharashtra State Board of Secondary and Higher Secondary Education in Vocational Stream with one language only; OR any other examination recognized as equivalent thereto; in such subjects and with such standards of attainments as may be prescribed Minimum Competition vocation course (MCVC).

**OR**

**Any other Equivalent Examination of any State in (10+2) pattern with English & any combination of subjects**

- The Examinations for Semesters I,II,III,IV , V and VI shall be held twice a year at Such places and on such dates as notified by the University.
- The fees for examination shall be as prescribed by the Rashtrasant Tukdoji Maharaj Nagpur University from time to time.
- Applicant for the examination pursuing the regular course of study leading to the Bachelor Degree in Commerce shall not be permitted to join any other course in this University or any other University simultaneously.

Nagpur:

Dated : 2/9/2016

Sd/-  
( **Dr. S.P. Kane** )

Vice-Chancellor

**Subjects offered, contact hours, credits attached and allocation of marks shall be as follows:**

## **APPENDIX-I**

**Scheme of teaching and examination under credit based semester system for B.Com Course.**

### **Semester-I**

Course Code	Subjects	Internal /University Exam.	Total Hours	Marks			Credits
				Semester End Exam.	Internal Assessment	Total Marks	
1T1	Financial Accounting-I	Uni.	60	80	20	100	4
1T2	Business Organization	Uni.	60	80	20	100	4
1T3	Company Law	Uni.	60	80	20	100	4
1T4	Business Economics-I	Uni.	60	80	20	100	4
1T5	Compulsory English	Uni.	60	80	20	100	4
1T6	Second Language 1T6.1- Supplementary English 1T6.2- Marathi 1T6.3- Hindi	Uni.	60	80	20	100	4.
<b>Total</b>			<b>360</b>	<b>480</b>	<b>120</b>	<b>600</b>	<b>24</b>

**Note-. Second Language subject of B. Com. Semester ; I, II, III & IV shall be as follows:**

**A)The syllabus, question paper pattern and question paper of the following subjects :**

**1. Supplementary English, 2. Marathi, 3. Hindi will be as per the Commerce Language Board.**

**B) The syllabus , question paper pattern and question paper of the following subjects :**

**Sanskrit, Urdu, Gujarathi, Telgu, Bengali, Persian, Arebic Pali & Prakrit, Latin will be as per the Boards of the faculty of Arts for B.A. Semester- I, II, III & IV respectively.**

## **Semester-II**

Course Code	Subjects	Internal /University Exam.	Total Hours	Marks			Credits
				Semester End Exam.	Internal Assessment	Total Marks	
2T1	Statistics and Business Mathematics	Uni.	60	80	20	100	4
2T2	Business Management	Uni.	60	80	20	100	4
2T3	Secretarial Practice	Uni.	60	80	20	100	4
2T4	Business Economics-II	Uni.	60	80	20	100	4
2T5	Compulsory English	Uni.	60	80	20	100	4
2T6	Second Language 2T6.1- Supplementary English  2T6.2- Marathi  2T6.3-	Uni.	60	80	20	100	4.
<b>Total</b>			<b>360</b>	<b>480</b>	<b>120</b>	<b>600</b>	<b>24</b>

**Note-. Second Language subject of B. Com. Semester ; I, II, III & IV shall be as follows:**

**A)The syllabus, question paper pattern and question paper of the following subjects :**

**1. Supplementary English, 2. Marathi, 3. Hindi will be as per the Commerce Language Board.**

**B) The syllabus , question paper pattern and question paper of the following subjects :**

**Sanskrit, Urdu, Gujarathi, Telgu, Bengali, Persian, Arebic Pali & Prakrit, Latin will be as per the Boards of the faculty of Arts for B.A. Semester- I, II, III & IV respectively.**

**Semester-III**

Course Code	Subjects	Internal /University Exam.	Total Hours	Marks			Credits
				Semester End Exam.	Internal Assessment	Total Marks	
3T1	Financial Accounting -II	Uni.	60	80	20	100	4
3T2	Business Communication & Management	Uni.	60	80	20	100	4
3T3	Business Law	Uni.	60	80	20	100	4
3T4	Monetary Economics –I	Uni.	60	80	20	100	4
3T5	Compulsory English	Uni.	60	80	20	100	4
3T6	Second Language 3T6.1- Supplementary English  3T6.2- Marathi  3T6.3- Hindi	Uni.	60	80	20	100	4.
<b>Total</b>			<b>360</b>	<b>480</b>	<b>120</b>	<b>600</b>	<b>24</b>

**Note-Second Language subject of B. Com. Semester ; I, II, III & IV shall be as follows:**

**A)The syllabus, question paper pattern and question paper of the following subjects :**

**1. Supplementary English, 2. Marathi, 3. Hindi will be as per the Commerce Language Board.**

**B) The syllabus , question paper pattern and question paper of the following subjects :**

**Sanskrit, Urdu, Gujarathi, Telgu, Bengali, Persian, Arebic Pali & Prakrit, Latin will be as per the Boards of the faculty of Arts for B.A. Semester- I, II, III & IV respectively.**

**Semester-IV**

Course Code	Subjects	Internal /University Exam.	Total Hours	Marks			Credits
				Semester End Exam.	Internal Assessment	Total Marks	
4T1	Financial Accounting -III	Uni.	60	80	20	100	4
4T2	Skill Development	Uni.	60	80	20	100	4
4T3	Income Tax	Uni.	60	80	20	100	4
4T4	Monetary Economics-II	Uni.	60	80	20	100	4
4T5	Compulsory English	Uni.	60	80	20	100	4
4T6	Second Language 4T6.1- Supplementary English  4T6.2- Marathi  4T6.3- Hindi	Uni.	60	80	20	100	4.
<b>Total</b>			<b>360</b>	<b>480</b>	<b>120</b>	<b>600</b>	<b>24</b>

**Note-1. For rest of Indian Languages the code is as per syllabus of B.A. Semester –I**

**2. Second Language subject of B. Com. Semester ; I, II, III & IV shall be as follows:**

**A)The syllabus, question paper pattern and question paper of the following subjects :**

**1. Supplementary English, 2. Marathi, 3. Hindi will be as per the Commerce Language Board.**

**B) The syllabus , question paper pattern and question paper of the following subjects :**

**Sanskrit, Urdu, Gujarati, Telgu, Bengali, Persian, Arabic Pali & Prakrit, Latin will be as per the Boards of the faculty of Arts for B.A. Semester- I, II, III & IV respectively.**

**Semester-V**

Course Code	Subjects	Internal /Uni. Examination	Total Hours	Marks			Credits
				Semester End Exam.	Internal Assessment	Total Marks	
5T1	<b>Core Group</b> 1. Financial Accounting- IV	Uni.	60	80	20	100	4
5T2	2. Cost Accounting	Uni.	60	80	20	100	4
5T3	3. Management Process	Uni.	60	80	20	100	4
5T4	4. Indian Economics- I	Uni.	60	80	20	100	4
5T5	<b>Elective Group –I</b> 5T5.1 Marketing Management	Uni.	60	80	20	100	4
5T6	<b>Foundation Group- I</b> 5T6.2 Auditing	Uni.	60	80	20	100	4
<b>Total</b>			<b>360</b>	<b>480</b>	<b>120</b>	<b>600</b>	<b>24</b>

**Semester-VI**

Course Code	Subjects	University Examination	Total Internal /Hours	Marks			Credits
				Semester End Exam.	Internal Assessment	Total Marks	
	<b>Core Group</b>						
6T1	1. Financial Accounting -V	Uni.	60	80	20	100	4
6T2	2. Management Accounting	Uni.	60	80	20	100	4
6T3	3. Advanced Statistics	Uni.	60	80	20	100	4
6T4	4. Indian Economics - II	Uni.	60	80	20	100	4
	<b>Elective Group-II</b>						
6T5	6T5.1 Human Resource Management	Uni.	60	80	20	100	4
	<b>Foundation Group- II</b>						
6T6	6T6.2 Industrial Law	Uni.	60	80	20	100	4
<b>Total</b>			<b>360</b>	<b>480</b>	<b>120</b>	<b>600</b>	<b>24</b>

### Summary of the Total Marks and Credits

<b>Sr. No.</b>		<b>Instruction Hours</b>	Total Marks ) Semester End Exam.	Credits
1	Semester-I	360	600	24
2	Semester-II	360	600	24
3	Semester-III	360	600	24
4	Semester-IV	360	600	24
5	Semester-V	360	600	24
6	Semester-VI	360	600	24
<b>Total</b>		2160	3600	144

- The Semester End written examination of all subjects shall be conducted by the University.

### **B.COM. Examination Semester-I**

Subject	Examination Scheme	Maximum Marks	Minimum Passing Marks (Combined)
1. Financial Accounting – I	<i>University Theory Examination</i>	80	40
	Internal Assessment	20	
	Total	100	
2. Business Organization	University Theory Examination	80	40
	Internal Assessment	20	
	Total	100	
3. Company Law	University Theory Examination	80	40
	Internal Assessment	20	
	Total	100	
4. Business Economics-I	University Theory Examination	80	40
	Internal Assessment	20	
	Total	100	
5. Compulsory English	University Theory Examination	80	
	Internal Assessment	20	

	Total	100	40
6. Second Language	University Theory Examination	80	40
	Internal Assessment	20	
	Total	100	
Total		<b>600</b>	<b>240</b>

### B.COM. Examination Semester-II

Subject	Examination Scheme	Maximum Marks	Minimum Passing Marks (Combined)
1. Statistics &.Business mathematics	University Theory Examination	80	40
	Internal Assessment	20	
	Total	100	
2. Business Organization	University Theory Examination	80	40
	Internal Assessment	20	
	Total	100	
3. Company Law	University Theory Examination	80	40
	Internal Assessment	20	
	Total	100	
4. Business Economics-II	University Theory Examination	80	40
	Internal Assessment	20	
	Total	100	
5. Compulsory English	University Theory Examination	80	40
	Internal Assessment	20	
	Total	100	
6. Second Language	University Theory Examination	80	40
	Internal Assessment	20	
	Total	100	
Total		<b>600</b>	<b>240</b>

### B..COM. Examination Semester–III

Subject	Examination Scheme	Maximum Marks	Minimum Passing Marks (Combined)
1. Financial Accounting –II	University Theory Examination	80	40
	Internal Assessment	20	
	<b>Total</b>	<b>100</b>	
2. Business Communication and Management	University Theory Examination	80	40
	Internal Assessment	20	
	<b>Total</b>	<b>100</b>	
3. Business Law	University Theory Examination	80	40
	Internal Assessment	20	
	<b>Total</b>	<b>100</b>	
4. Monetary Economics-I	University Theory Examination	80	40
	Internal Assessment	20	
	<b>Total</b>	<b>100</b>	
5. Compulsory English	University Theory Examination	80	40
	Internal Assessment	20	
	<b>Total</b>	<b>100</b>	
6. Second Language	University Theory Examination	80	40
	Internal Assessment	20	
	<b>Total</b>	<b>100</b>	
<b>Total</b>		<b>600</b>	<b>240</b>

**B..COM. Examination Semester–IV**

Subject	Examination Scheme	Maximum Marks	Minimum Passing Marks (Combined)
1. Financial Accounting – III	University Theory Examination	80	40
	Internal Assessment	20	
	Total	100	
2. Skill Development	University Theory Examination	80	40
	Internal Assessment	20	
	Total	100	
3. Income Tax	University Theory Examination	80	40
	Internal Assessment	20	
	Total	100	
4.Monetary Economics-II	University Theory Examination	80	40
	Internal Assessment	20	
	Total	100	
5. Compulsory English	University Theory Examination	80	40
	Internal Assessment	20	
	Total	100	
6.Second Language	University Theory Examination	80	40
	Internal Assessment	20	
	Total	100	
Total		<b>600</b>	<b>240</b>

## B.COM. Examination Semester–V

Subject	Examination Scheme	Maximum Marks	Minimum Passing Marks ( Combined)
<b>Group</b> 1. Financial Accounting-IV	University Theory Examination	80	40
	Internal Assessment	20	
	Total	100	
2. Management Accounting	University Theory Examination	80	40
	Internal Assessment	20	
	Total	100	
3. Management Process	University Theory Examination	80	40
	Internal Assessment	20	
	Total	100	
4. Indian Economics- I	University Theory Examination	80	40
	Internal Assessment	20	
	Total	100	
5. <b>Elective Group-I</b> Marketing Management <b>OR</b> Computerized Accounting.	University Theory Examination	<b>80</b>	40
	Internal Assessment	20	
	Total	100	
6. <b>Foundation Group- I</b> Business Finance -I <b>OR</b> Auditing	University Theory Examination	<b>80</b>	40
	Internal Assessment	20	
	Total	100	
<b>Total</b>		<b>600</b>	<b>240</b>

## B.COM. Examination Semester–VI

Subject	Examination Scheme	Maximum Marks	Minimum Passing Marks ( Combined)
<b>Group</b> 1.Financial Accounting -V	University Theory Examination	80	40
	Internal Assessment	20	
	Total	100	
2.Cost Accounting	University Theory Examination	80	40
	Internal Assessment	20	
	Total	100	
3. Advanced Statistics	University Theory Examination	80	40
	Internal Assessment	20	
	Total	100	
4. Indian Economics-II	University Theory Examination	80	40
	Internal Assessment	20	
	Total	100	
<b>3. Elective Group-II</b> Human Resource Management <b>OR</b> Indirect Tax	University Theory Examination	<b>80</b>	40
	Internal Assessment	20	
	Total	100	
<b>4. Foundation Group- II</b> Business Finance –II <b>OR</b> Industrial Law	University Theory Examination	<b>80</b>	40
	Internal Assessment	20	
	Total	100	
<b>Total</b>		<b>600</b>	<b>240</b>

## Workload

**Workload Chart (70 periods per week) (Odd Semesters) ( July to November )**

B. Com. Semester - I			B. Com. Semester – III			B. Com. Semester – V		
S. No.	Subjects	N/o. of Periods	S. No.	Subjects	No. of Periods	S. No.	Subjects	No. of Periods
1.	Financial Accounting-I	5	1.	Financial Accounting-II	5	1.	<b>Core Group 1.</b> Financial Accounting IV Management Accounting Management Process Indian Economics	5
2.	Business Organization	5	2.	Business Communication and Management	5	2		5
						3		5
						4.		5
3	Company Law	5	3.	Business Law	5	5.	<b>Elective Group - I</b> Marketing Management <b>OR</b> Computerized Accounting	5
4.	Business Economics –I	5	4.	Monetary Economics -I	5	6.		<b>Foundation Group - I</b> Business Finance -I <b>OR</b> Auditing
<b>Total Periods</b>		<b>20</b>	<b>Total Periods</b>		<b>20</b>	<b>Total Periods</b>		<b>30</b>

**Workload Chart (70 periods per week)(Even Semesters)**  
**( December to April)**

<b>B. Com. Semester - II</b>			<b>B. Com. Semester – IV</b>			<b>B. Com. Semester – VI</b>		
<b>S. No.</b>	<b>Subjects</b>	<b>No. of Periods</b>	<b>S. No.</b>	<b>Subjects</b>	<b>No. of Periods</b>	<b>S. No.</b>	<b>Subjects</b>	<b>No. of Periods</b>
1.	Statistics and Business Mathematics	5	1.	Financial Accounting-III	5	1.	<b>Core Group</b> Financial Accounting-V	5
2.	Business Management	5	2.	Skill Development.	5	2.	Cost Accounting	5
						3.	Advanced Statistics	5
						4.	Indian Economics-II	5
3.	Secretarial Practice	5	3.	Income Tax	5	5.	<b>Elective Group-I</b> Human Resource Management <b>OR</b> Indirect Tax	5
4.	Business Economics – II	5	4.	Monetary Economics –II	5	6.	<b>Foundation Group- I</b> Business Finance-II <b>OR</b> Industrial Law	5
<b>Total Periods</b>		<b>20</b>			<b>20</b>			<b>30</b>

**WEEKLY Workload Chart ( LANGUAGES) ( For Semesters I, II, III & IV)**

<b>SUBJECT(S)</b>		<b>PERIODS</b>
<b>1.</b>	<b>Compulsory English</b>	<b>5 PERIODS OF THEORY</b> + <b>1 PERIOD OF TUTORIAL FOR A BATCH OF 20 STUDENTS</b>
<b>2.</b>	<b>Second Language - Supplementary English/ Hindi/ Marathi/ Sanskrit etc.</b>	<b>5 PERIODS OF THEORY</b>

***Proposed New syllabus For B. Com***  
**From the Academic session 2016-2017**

**B.Com. – First Year**

**Semester-I**

**1T1: Financial Accounting-I**

**Unit – I Financial Accounting**

Meaning, objectives and principles of Accounting, Accounting concepts & Conventions, Accounting Standards- AS 1 to AS 10. Final accounts of Sole Traders. **(Theory & Numerical)**

**Unit – II Hire Purchase Accounts**

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

**Unit – III**

**Final Accounts of Co - Operative Societies:** ( As per Maharashtra Co-Operative Societies Act 1960)- Introduction, Types of Co-operative societies Preparation of Trading & Profit and Loss A/C and Balance Sheet. **(Theory & Numerical)**

**Unit – IV**

**Joint Venture Accounts**

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

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

**Reference Books :**

- S. N. Maheshwari :- Financial Accounting – Vikas Publishing House, New Delhi.
- Gupta R. L. – Advanced Financial Accounting – S. Chand & Sons.
- Kumar, Anil S. – Advanced Financial Accounting – Himalaya Publication House.
- Shukla and Grewal : Advanced Accounts (S. Chand & Ltd. New Delhi).
- Jain and Narang : Advanced Accounts (Kalyani Publishers, Ludhiana).
- Sr. K. Paul : Accountancy, Volume –I and II (New Central Book Agency, Kolkata).
- R. K. Lele and Jawaharlal : Accounting Theory (Himalaya Publishers).
- M. A. Arulnandam :- Advance Accounting – Himalay Publication
- Gulhane, Navghare And Others- Financial Accounting –I, Sheth Publishers Pvt. Ltd. Mumbai.
- Prof. Pradeep Wath, Dr. R. D. Mehta, Dr. Dilip Gotmare :- Financial Accounting– Payal Pakashan.
- Advanced Accounts (volume –I), M. C. Shukla, T.S. Grewal, Revised by S. C. Gupta. S, Chand Publishing.

# 1T1-Financial Accounting – I

## Paper Pattern

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

Time :- 3 hours

Marks-80

Q. No. 1 – Unit I

- |            |           |          |
|------------|-----------|----------|
| a) Theory  |           | 08 Marks |
| b) Problem |           | 08 Marks |
|            | <b>OR</b> |          |
| c) Problem |           | 16Marks  |

Q. No. 2 – Unit II

- |            |           |          |
|------------|-----------|----------|
| a) Theory  |           | 08 Marks |
| b) Problem |           | 08 Marks |
|            | <b>OR</b> |          |
| c) Problem |           | 16 Marks |

Q. No. 3 – Unit III

- |            |           |          |
|------------|-----------|----------|
| a) Theory  |           | 08 Marks |
| b) Problem |           | 08 Marks |
|            | <b>OR</b> |          |
| c) Problem |           | 16 Marks |

Q. No. 4 – Unit I

- |            |           |          |
|------------|-----------|----------|
| a) Theory  |           | 08 Marks |
| b) Problem |           | 08 Marks |
|            | <b>OR</b> |          |
| c) Problem |           | 16 Marks |

Q. No. 5

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

## 1T2: Business Organization

### Unit – I

Nature and scope of business: Meaning and definition of business, characteristics, objectives of business, classification of business activities, Industry, Service, Commerce & Trade. Social Responsibility of Business towards different groups.

### Unit – II

**Forms of Business Units:** Meaning, Characteristics, Advantages and Disadvantages of Sole Trader, Partnership, One Person Company, Private Company, Joint Stock Company- Concept, Classification, Service sector business: - meaning, types including BPO and KPO, advantage its role in economy

### Unit - III

**Organization:** Meaning, Definition ,Concept and functions of Organization, Principles of Organization, Types of Organization- Line and Staff, Modern types of organizations- Project, Matrix, Formal and Informal Organization, Advantages and Disadvantages.

### Unit IV

**Recent Trends in Business Organization:** Internal constituents of the Business Organization; key managerial personnel (KMP); chairman- qualities of a chairman, powers, responsibilities and duties of a chairman; chief executive officer (CEO), role and responsibilities of the CEO; E-commerce, E-business, E-banking.

### Suggested Books:

1. Jain, Khushpat S : Business Organisation, Mumbai
2. C.P Bose: Business Organisation & Management
3. Sekhri, Arun : Organisation, MUMBAI, Himalaya Publishing House, 2014
4. P.C.Jain: Government and business policy, Galgotia Publishing Com. New Delhi
5. Gulhane, Chopade Choudhary- Business Organization, Sheth Publishers Pvt. Ltd. Mumbai.
6. 'kekZ] ,l-,y- % O;kolkf;d laxBu] jes'k cwd fMiks] ubZ fnYyh
7. oekZ] ;ksxsUnzizlkn % O;kolkf;d laxBu izca/k ,oa iz'kklu] ,l-pkUn ,aM da-
8. Dr. A. Shende, Dr. M Dixit & Dr. D. Mohture, Business Organization, Anuradha Prakashan Nagpur.

**QUESTION PAPER**  
**PATTERN BCOM – I :**  
**SEMESTER I**  
**1T2-Business Organisation**

**TIME:- 3 Hours]**

**[Full Marks:- 80**

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

- Q.1.
- |     |          |          |
|-----|----------|----------|
| (a) | UNIT – I | 08 Marks |
| (b) | UNIT – I | 08 Marks |
|     | OR       |          |
| (c) | UNIT – I | 16Marks  |
- Q.2.
- |     |           |          |
|-----|-----------|----------|
| (a) | UNIT – II | 08 Marks |
| (b) | UNIT – II | 08 Marks |
|     | OR        |          |
| (c) | UNIT – I  | 16Marks  |
- Q.3.
- |     |            |          |
|-----|------------|----------|
| (a) | UNIT – III | 08 Marks |
| (b) | UNIT – III | 08 Marks |
|     | OR         |          |
| (c) | UNIT – I   | 16Marks  |
- Q.4.
- |     |           |          |
|-----|-----------|----------|
| (a) | UNIT – IV | 08 Marks |
| (b) | UNIT – IV | 08 Marks |
|     | OR        |          |
| (c) | UNIT – I  | 16Marks  |
- Q.5.
- |    |            |          |
|----|------------|----------|
| a) | UNIT – I   | 04 Marks |
| b) | UNIT – II  | 04 Marks |
| c) | UNIT – III | 04Marks  |
| d) | UNIT – IV  | 04 Marks |

## **1T3: Company Law**

**Level of Knowledge:** - Basic Conceptual Knowledge.

**Objective:** To make aware the students with basic concept of company law

[The Company Act 2013 with Amendments up to June 2016]

### **UNIT - I**

- (i) Background of New Company Act 2013.
- (ii) Corporate Personality – Company, Meaning of Company, Characteristics of a Company, Lifting of Corporate Veil
- (iii) Kinds of Company- Private Company, Public Company, Company limited by Share, Company Limited by guarantee, Unlimited Company, Association not for profit, Government Company, Foreign Company, Holding and Subsidiary and associate company with features of all kinds of company.
- (iv) Promotion and incorporation of company- stages in formation and incorporation of company, registration and commencement of business, Certificate of Incorporation

### **UNIT – II**

- (i) Memorandum of Association- Meaning, Definition, Importance and Content of Memorandum of Association.
- (ii) Articles of Association – Meaning, Definition, Importance and content of Articles of association.
- (iii) Private Placement and Prospectus: Meaning and definition of private placement and prospectus, public offer, types of prospectus- Deemed prospectus, Shelf prospectus, Red Herring Prospectus, Abridge prospectus.
- (iv) Misrepresentation in prospectus, Consequences of misrepresentation and remedies for misrepresentation in prospectus.

### **UNIT- III**

- (i) Share and share capital- Meaning and nature of capital and share capital, kinds of share- equity, preference, sweat equity, bonus, employee stock option scheme, and Right issue.
- (ii) Debt Capital (Borrowing and Debenture)- Meaning and nature of debt and debt capital, Types of different types of borrowing
- (iii) Difference between- Share and debenture, owned capital and debt capital.
- (iv) Depositories and dematerialization of securities- meaning and nature of depositories, procedure of dematerialization of securities.

### **UNIT – IV**

- (i) Membership in a company – Meaning of shareholder and member, distinction between shareholder and member, kinds of member.
- (ii) Procedure to become member and shareholder of a company, Concept of Transfer and Transmission of Securities (Share and Debenture)
- (iii) Directors – Meaning, Appointment, Power and Duties, Managing Director and Whole Time Director – Appointment and Qualification.

- (iv) Concept of Small Shareholders Director, Women Director, Resident Director and Independent Director, Auditor – Meaning, Appointment and Removal

**Reference Books:**

- Company Law By Ashok K. Bagriyal:, Vikas Publication House
- Company Law And Practice, Ratan Nolakha: Vikas Publication House
- Business Law Including Company Law, Gulshan, S S and Kapoor, G K , New Age International (P) Ltd., Publishers.
- Company Law - A comprehensive Textbook on New Companies Act 2013 , Kapoor G.K. and Dhamija Sanjay: Tazman Publication
- Company Law & Secretaria IPractice- Appannaian Reddy, Prabhudev, Himalaya Publishing House
- Faroq Haque Company Law., Sheth Publishers Pvt. Ltd. Mumbai
- Company Law Dr. A . Shende, Dr. R. Ingole, Anuradha Prakashan, Nagpur
- Company Law and Secretarial Practice- Dr. R.K. Nelakha, Ramesh Book Depot, Jaipur, New Delhi.
- Secretarial Practice & Company Law- Arunkumar, Rachana Sharma- Atlantic Publishers and Distributors
- A Text Book of Company Law & Corporate Law) P.P.S.Gogna, S. Chand Publishing.

**QUESTION PAPER PATTERN**  
**1T3-COMPANY LAW**

**TIME:- 3 Hours]**

**[Full Marks:- 80**

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

- Q.1.
- |     |          |          |
|-----|----------|----------|
| (a) | UNIT – I | 08 Marks |
| (b) | UNIT – I | 08 Marks |
|     | OR       |          |
| (c) | UNIT – I | 16Marks  |
- Q.2.
- |     |           |          |
|-----|-----------|----------|
| (a) | UNIT – II | 08 Marks |
| (b) | UNIT – II | 08 Marks |
|     | OR        |          |
| (c) | UNIT – I  | 16Marks  |
- Q.3.
- |     |            |          |
|-----|------------|----------|
| (a) | UNIT – III | 08 Marks |
| (b) | UNIT – III | 08 Marks |
|     | OR         |          |
| (c) | UNIT – I   | 16Marks  |
- Q.4.
- |     |           |          |
|-----|-----------|----------|
| (a) | UNIT – IV | 08 Marks |
| (b) | UNIT – IV | 08 Marks |
|     | OR        |          |
| (c) | UNIT – I  | 16Marks  |
- Q.5.
- |    |            |          |
|----|------------|----------|
| a) | UNIT – I   | 04 Marks |
| b) | UNIT – II  | 04 Marks |
| c) | UNIT – III | 04Marks  |
| d) | UNIT – IV  | 04 Marks |

## **1T4: Business Economics – I**

### **Unit I: Nature and Scope of Business Economics**

Business Economics-Meaning, scope and objectives of business economics. Nature and types of business decisions. Role and social responsibility of business & business economist. Micro and Macro Economics- Definition, scope, merits and demerits.

### **Unit II: Theory of Consumption**

Law of Demand, Demand determinants, Changes in demand, Indifference Curve Concept- Definition, properties, importance of indifference curves. Elasticity of Demand- Concept, definition, kinds, measurement of elasticity of demand, Factors influencing elasticity of demand, Importance of elasticity of demand. Demand Forecasting- Meaning, need, importance, methods of demand forecasting.

### **Unit III: Theory of Production**

Concept of Production Function- Concept, definition, Types of Products, Total Production, Average Production, Marginal Production. Law of Variable Proportions- Assumptions, significance & limitations. Isoquant Curves- Definition, general properties of Isoquant curves, Expansion Path. Law of Returns to Scale, Internal and External Economies and Diseconomies of Scale, Ridge Lines. Theories of Population - Malthusian Theory of Population, Optimum Theory of Population, Demographic Transition Theory of Population and Criticisms. Law of Supply.

### **Unit IV- Theory of Cost and Revenue**

Law of Supply & Criticisms, Factors influencing supply. Concept of Cost in the Short & Long Run- Accounting Cost, Economic Cost, Opportunity Cost, Fixed Cost, Variable Cost, Direct and Indirect Costs, Real Cost, Explicit & Implicit Costs, Money Cost, Total Cost, Average Cost, Marginal Cost, Selling Costs. Revenues - Total Revenue, Average Revenue, Marginal Revenue and their Relationship.

### **Books Recommended:**

1. Business Economics ,V.G. Mankar, Himalaya Publication House.
2. Business Economics, H.L.Ahuja, S.Chand Publishing
3. Business Economics, Dr. A. shende, Dr. D. Mohture, Dr. Dixit, Dr. R. Gan,Anuradha Prakashan Nagpur
4. Micro Economics, P.N.Chopra, Kalyani Publishers.
5. Micro Economics, D.D.Chaturvedi, Galgotia Publishing Company.
6. Principles of Economics, D.M.Mithani, Himalaya Publishing House.
7. Advance Micro Economic Theory, M.Maria John Kennedy, Himalaya Publishing House.
8. Business Economics, Rashmi Arora, Sheth Publishers, Mumbai
9. Business Economics, Dr. Samudra, Sai Jyoti Prakashan

**QUESTION PAPER**  
**PATTERN BCOM – I :**  
**SEMESTER I**  
**1T4-Business Economics- I**

**TIME:- 3 Hours]**

**[Full Marks:-80**

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

- Q.1.
- |     |          |          |
|-----|----------|----------|
| (a) | UNIT – I | 08 Marks |
| (b) | UNIT – I | 08 Marks |
|     | OR       |          |
| (c) | UNIT – I | 16Marks  |
- Q.2.
- |     |           |          |
|-----|-----------|----------|
| (a) | UNIT – II | 08 Marks |
| (b) | UNIT – II | 08 Marks |
|     | OR        |          |
| (c) | UNIT – I  | 16Marks  |
- Q.3.
- |     |            |          |
|-----|------------|----------|
| (a) | UNIT – III | 08 Marks |
| (b) | UNIT – III | 08 Marks |
|     | OR         |          |
| (c) | UNIT – I   | 16Marks  |
- Q.4.
- |     |           |          |
|-----|-----------|----------|
| (a) | UNIT – IV | 08 Marks |
| (b) | UNIT – IV | 08 Marks |
|     | OR        |          |
| (c) | UNIT – I  | 16Marks  |
- Q.5.
- |    |            |          |
|----|------------|----------|
| a) | UNIT – I   | 04 Marks |
| b) | UNIT – II  | 04 Marks |
| c) | UNIT – III | 04Marks  |
| d) | UNIT – IV  | 04 Marks |

**Allocation of marks for the subjects-**

- 1. Financial Accounting**
- 2. Business Organization**
- 3. Company Law and**
- 4. Business Economics-I**

<b>1a</b>	<b>Two periodical class tests</b>	<b>10marks</b>
<b>1b</b>	<b>An assignment/Viva/Group Discussion/Seminar based on curriculum to be assessed by the teacher concerned</b>	<b>10marks</b>
<b>1</b>	<b>Internal assessment Total marks</b>	<b>20 marks</b>
<b>2</b>	<b>Unit- I            20 marks</b>	
	<b>Unit-II            20 marks</b>	
	<b>Unit-III          20 marks</b>	
	<b>Unit-IV          20 marks</b>	
	<b>Semester wise End Examination marks</b>	
		<b>80 marks</b>
	<b>Total marks per subject</b>	<b>100 marks</b>

## 1T5-Compulsory English

### Unit –I Short Stories:

1. The Gifts by O Henry
2. The Quality by J. Galsworthy
3. The Axe by R. K. Narayan

### Unit –II Poems:

1. You turned away yourself by Kabir
2. Mending wall by Robert Frost
3. Unknown Citizen by W.H. Auden

### Unit –III Essays:

1. Tolerance by E.M. Forster
2. The Philosophy of Pleasure by Fulton J. Sheen
3. On Painted Face by A. G. Gardiner

### Unit –IV

- A) I ) Synonym/Antonym of Given words (Match the following format) II ) One Word Substitute
- B) Business Correspondence:  
Job Application Letter, Interview Call Letter, Job Offer Letter
- C) Comprehension of an Unseen Passage
- D) Precis Writing

**Prescribed Textfor UNITS I, II & III:** Swan and Pearls (Raghav Publishers)

### Reference Books :

#### For UNIT IV(A) (Grammar /Vocabulary items)

1. Learner's English Grammar & Composition by Dr. N.D.V.Prasada Rao (S.Chand)  
For Unit IV (B)
2. Business Correspondence and Report Writing – R.C.Sharma & Krishna Mohan (Tata McGraw-Hill)
3. Developing Communication Skills – Krishna Mohan & Meera Banerji (Macmillan)

**Question Paper Pattern**  
**1T5:- Compulsory English**  
**SEMESTER – I**

N.B. LAQ - Long Answer Question to be answered in about 150 words.

SAQ - Short Answer Question to be answered in about 75 words.

VSAQ – Very Short Answer Question to be answered in one or two sentences.

**Total Marks- 80**

- Q 1. A. One LAQ out of Two based on Short Stories (Unit I) 08 Marks  
B. Two SAQs with internal choice based on Short Stories (Unit I) 2 x 4 Marks - 08 Marks
- Q 2. A. One LAQ out of Two based on prescribed poems (Unit II) 08 Marks  
B. One LAQ out of Two based on the prescribed Essays (Unit III) 08 Marks
- Q 3. A. Two SAQs with Internal Choice from Unit III (2 x 4 Marks) = 08 Marks  
B. (i) Synonyms/Antonyms - Match the following – 4 items against 6 options 04 Marks  
(4 x 1 Marks)  
(ii) One word substitute – 4 out of 6 (4 x 1 Marks) 04 Marks
- Q 4. A. One out of Two items based on Business Correspondence (Unit IV) 08 Marks  
B. Comprehension of Unseen Passage – 4 VSAQs – 4 x 2 Marks 08 Marks
- Q 5. A. Make a Precis of the given passage and give it a suitable Title 08 Marks  
B. Five VSAQs based on Unit I and Unit III (4×2 Marks) = 08 Marks

**INTERNAL ASSESSMENT : 20 MARKS**

The Internal Assessment would be done on the basis of the assignments submitted by the student and his/her performance, attendance and conduct during the Semester. The concerned teacher shall provide, in advance, a list of topics/assessment items/Question Bank (to the students) based on the Units prescribed for the Theory Examination. Students shall finalize 2 topics/items from 2 different units with the approval of the concerned teacher and submit the same within the prescribed deadline.

Students may be given freedom to submit a creative writing assignment on human values/world peace/environmental issues inspired by or related to the lessons/poems prescribed in the syllabus.

**2 Assignments – 6+6 = 12 Marks**

**Performance & Conduct – 4 Marks**

**Attendance - 4 Marks**

**TOTAL – 20 MARKS**

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

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

Meaning, Scope, Importance, Functions and Limitations of Statistics. Collection of data, Tabulation and Classification, Frequency distribution.

Mean, Median, Mode, Geometric Mean and Harmonic Mean (**Theory & Numericals**)

**Unit – II**

**Dispersion-** Meaning and significance of dispersion, Methods of measuring dispersion, Mean Deviation, Standard Deviation, Quartile Deviation, co-efficient of variation (**Theory & Numericals**)

**Unit – III**

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

**Unit – IV**

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

**Reference Books:**

- Fundamentals of statistics : D. V. Elhance & Veena Elhance
- Statistics : V. K. Kapoor – S. Chand & Sons
- Statistics : B. New Gupta – Sahitya Bhavan Agra
- Fundamentals of statistics and Computer, Dr. M. Datalkar & Mrs. Sindhu Ghate, Sai Jyoti Prakashan, Nagpur
- Business Statistics A Self Study Text Book, Dr. P. C. Tulsian & Bharat Jhunjhunwala, S. Chand Publishing
- Fundamental of Statistics : S. C. Gupta – Himalaya Publishing House
- Business Mathematics & Statistics : NEWK Nag & S.C. Chanda – Kalyani Publishers
- Gulhane, Chopade – Statistics and business mathematics, Sheth Publishers Pvt. Ltd. Mumbai
- Business Mathematics and Statistics- Dr. M. Datalkar & Mrs. S. Ghate, Sai Jyoti Publication, Nagpur.
- Problem in statistics : Y. R. Mahajan - Pimplapure Publisher Nagpur

**Question Paper Pattern**  
**Semester-II**  
**2T1-Statistics and Business Mathematics**  
**Paper - I**

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

Time :- 3 hours

Marks-80

Q. No. 1  
 – Unit I

- |            |          |
|------------|----------|
| a) Theory  | 08 Marks |
| b) Problem | 08 Marks |
| <b>OR</b>  |          |
| c) Problem | 16Marks  |

Q. No. 2 –  
 Unit II

- |            |          |
|------------|----------|
| a) Theory  | 08 Marks |
| b) Problem | 08 Marks |
| <b>OR</b>  |          |
| c) Problem | 16 Marks |

Q. No. 3 –  
 Unit III

- |            |          |
|------------|----------|
| a) Problem | 08 Marks |
| b) Problem | 08 Marks |
| <b>OR</b>  |          |
| c) Problem | 16 Marks |

Q. No. 4 –  
 Unit I

- |            |          |
|------------|----------|
| a) Problem | 08 Marks |
| b) Problem | 08 Marks |
| <b>OR</b>  |          |
| c) Problem | 08 Marks |
| d) Problem | 08 Marks |

Q. No. 5

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

## 2T2: Business Management

### Unit I

**Introduction:** Meaning, Definition, concept and types of management. Principles of business Management. Scope and significance of business management.

Process of business management. Function of business Management. Management as a science or art.

### Unit II

**Planning:** - Meaning, Nature and Characteristics, Importance, Types & Components of Planning. **Decision Making:** Meaning, characteristics & importance of decision making. Traditional and Modern techniques of Decision-Making.

### Unit – III

**Delegation of Authority:**— Meaning, Elements, Advantages, & Obstacle of Delegation of Authority. Centralization and decentralization of authority and its merits and demerits.

**Co-ordination & Controlling:** Meaning, Concept and principles of Coordination, Internal & External Coordination. Meaning, concept and elements of control.

### Unit IV

#### **Recent trends in management:**

Management of Change Management of Crisis, Total Quality Management, Stress Management, International Management.

#### **Suggested Books:**

1. Bajaj: Management Processing and Organization, Excel Publications.
2. Tripathy and Reddy – Principles of Management – Tata McGraw Hill.
3. A. Pardhasaradhy & R. Satya Raju: Management Text and Cases, Prentice Hall of India. Gulhane, Chopade Choudhary- Business Management, Sheth Publishers Pvt. Ltd. Mumbai
- 4- lq/kk] th-,l- Jhekyh fot;% O;kofk;d izcaU/k ds fl/nkar] jes'k cwd fMisk]ubZ fnYyh
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**Question Paper Pattern**  
**Semester-II**  
**2T2-Business Management**

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

Time :- 3 hours

Marks-80

Q.1.	(a) UNIT – I	08 Marks
	(b) UNIT – I	08 Marks
	OR	
	(c) UNIT – I	16 Marks
Q.2.	(a) UNIT – II	08 Marks
	(b) UNIT – II	08 Marks
	OR	
	(c) UNIT – II	16 Marks
Q.3.	(a) UNIT – III	08 Marks
	(b) UNIT – III	08 Marks
	OR	
	(c) UNIT – III	16 Marks
Q.4.	(a) UNIT – IV	08 Marks
	(b) UNIT – IV	08 Marks
	OR	
	(c) UNIT – IV	16 Marks
Q.5.	a) UNIT – I	04 Marks
	b) UNIT – II	04 Marks
	c) UNIT – III	04Marks
	d) UNIT – IV	04 Marks

## 2T3 : Secretarial Practice

**Level of Knowledge:** - Book Conceptual Knowledge.

**Objective:** To make aware the student with various function, duties and responsibilities of company secretary and Secretarial Practice

[The Company Act 2013 with Amendments up to June 2016]

### UNIT – I

- (i) Procedure for Incorporation of Companies, Conversion of Companies – Private Limited to Public Limited and Public Limited to Private Limited
- (ii) Procedure for Alteration of Memorandum of Association and Article of Association
  - (i) Company Secretary – Meaning, Qualification and Functions/ Role
  - (ii) Directors – Procedure for Appointment of Directors and Director’s Identification Number (DIN)- allotment and surrender

### UNIT- II

- (i) Types and characteristics of company meeting, statutory, board, general and extra ordinary meeting, and meetings of committee of director.
- (ii) Agenda, Notice and provision regarding quorum of Board meeting, Annual General Meeting and Extra ordinary General Meeting
- (iii) Voting and resolution- Meaning of poll, postal ballot and E-Voting, Meaning of ordinary and Special Resolution.
- (iv) Circular Resolution, Explanatory statement, Ordinary and special Business to be transacted in meetings.

### UNIT – III

- (i) Report Writing - Essential and content of Board Report and Annual Report.
- (ii) Concept of secretarial audit, Secretarial standards, corporate social responsibility and corporate governance, National Financial Reporting Authority.
- (iii) E-Governance and E-Filing- Meaning, features and procedure of E-Governance and E-Filing, MCA-21

### UNIT – IV

- (i) Key managerial personnel- Appointment and function of managing director, whole time director and manager.
- (ii) Procedure for appointment of Additional Directors, Alternate Directors, Nominee Directors.
- (iii) Managerial Remuneration - Remuneration of managing director, whole time director or manager.
- (iv) Provisions regarding resignation, removal of directors, Casual vacancy.

Reference Books:

- Company Law, Ashok K. Bagrial: Vikas Publication House
- Ratan Nolakha: Company Law And Practice, Vikas Publication House
- Gulshan, S S and Kapoor, G K: Business Law Including Company Law , New Age International (P) Ltd., Publishers
- Dr. Arvind shende, Dr. Asha Tiwari, Company Law & Secretarial Practice, Anuradha prakashan, Nagpur.
- Faroq Haque Secretarial Practice., Sheth Publishers Pvt. Ltd. Mumbai
  
- Kapoor G.K. and Dhamija Sanjay: Company Law -A comprehensive Textbook on New Companies Act 2013 , Tazman Publication
- Secretarial Practice & Company Law- Arunkumar, Rachana Sharma- Atlantic Publishers and Distributors
- Secretarial Practice, M. C. Kuchhal, S. Chand Publishing.

**QUESTION PAPER PATTERS**  
**SEMISTER II**  
**2T3-SECRETARIAL PRACTICE**

**TIME:- 3 Hours]**

**[Full Marks:- 80**

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

Q.1.	(a)	UNIT – I	08 Marks
	(b)	UNIT – I	08 Marks
		OR	
	(c)	UNIT – I	16 Marks
Q.2.	(a)	UNIT – II	08 Marks
	(b)	UNIT – II	08 Marks
		OR	
	(c)	UNIT – II	16 Marks
Q.3.	(a)	UNIT – III	08 Marks
	(b)	UNIT – III	08 Marks
		OR	
	(c)	UNIT – III	16 Marks
Q.4.	(a)	UNIT – IV	08 Marks
	(b)	UNIT – IV	08 Marks
		OR	
	(c)	UNIT – IV	16 Marks
Q.5.	a)	UNIT – I	04 Marks
	b)	UNIT – II	04 Marks
	c)	UNIT – III	04Marks
	d)	UNIT – IV	04 Marks

## 2T4 : Business Economics – II

### Unit I: Market Structure

Meaning, Definition, Classification of Market Structures. Firm & Industry- Meaning, Difference between Industry and Firm. Pricing of Products-Types, Cost-based pricing, Customer-based pricing, Competitor-based pricing.

### Unit II: Perfect & Imperfect Competition Markets

Definition, Features, Price-output determination under Perfect Competition Market. Monopoly - Definition, Features, Types, Price determination under Monopoly. Concept of Price Discrimination .Monopolistic Competition- Meaning, Features, Price determination under Monopolistic Competition.

### Unit III: Theories of Distribution

Theory of Distribution -Modern Theory of Distribution. Theories of Rent- Ricardian theory of Rent, Modern theory of Rent, Concept of Quasi Rent. Theory of Wages- Marginal Productivity theory of Wages with Criticisms, Nominal & Real wages. Theories of Interest-Loanable Funds Theory of Interest, Liquidity Preference Theory of Interest, Criticisms, Concept of Gross Interest & Net Interest. Theories of Profit- Dynamic Theory of Profit, Innovation Theory of Profit, Criticisms of the Theories, Gross Profit & Net Profit.

### Unit IV- Business Cycles & National Income

Business Cycles-Concept, Features, Types, Phases of Business Cycles. National Income - Meaning, Concepts, Methods of Measuring National Income, Difficulties in National Income Accounting.

### Books Recommended:

1. Business Economics , V.G. Mankar, Himalaya Publication House
2. Modern Economics, H.L.Ahuja, S.Chand & Co Ltd.
3. Micro Economics P.N.Chopra, Kalyani Publishers.
4. Micro Economics, D.D.Chaturvedi, Galgotia Publishing Company.
5. Modern Economic Theory, K.K.Dewett, S.Chand & Co Ltd.
6. Business economics, Dr. Arvind Shende, Dr. R. Ingole, Dr. P. Kothiwale, Anuradha Prakashan, Nagpur
7. Managerial Economics,D.N.Dwivedi, Vikas Publishing House Pvt Ltd.
8. Managerial Economics-Theory & Applications, D.M.Mithani, Himalaya Publishing House.
9. Business Economics by Ms. V. Karkare, Mrs. S Ghate, Anuradha Prakashan Nagpur.
1. Business Economics, Rashi Arora, Sheth Publishers, Mumbai

**Question Paper Pattern**  
**Semester- II**  
**2T4-Business Economics - II**  
N.B. – 1) All questions are compulsory.  
2) All questions carry equal marks.

Time :- 3 hours

Marks-80

Q.1.	(a) UNIT – I		08 Marks
	(b) UNIT – I		08 Marks
		OR	
	(c) UNIT – I		16 Marks
Q.2.	(a) UNIT – II		08 Marks
	(b) UNIT – II		08 Marks
		OR	
	(c) UNIT – II		16 Marks
Q.3.	(a) UNIT – III		08 Marks
	(b) UNIT – III		08 Marks
		OR	
	(c) UNIT – III		16 Marks
Q.4.	(a) UNIT – IV		08 Marks
	(b) UNIT – IV		08 Marks
		OR	
	(c) UNIT – IV		16 Marks
Q.5.	a) UNIT – I		04 Marks
	b) UNIT – II		04 Marks
	c) UNIT – III		04Marks
	d) UNIT – IV		04 Marks

**Semester-II**  
**2T5-Compulsory English**

**Unit –I Short Stories**

1. Some Day by Issac Asimov
2. Marriage is a private affair by Chinua Achebe
3. The Taxi Driver by Kartar Singh Duggal

**Unit –II Poems**

1. Art of Life by Tukadoji from Gramgeeta ( Translation by Dr. Bhelkar)
2. Horses Graze by Gwendolyn Brooks
3. Swan and Shadow by John Hollander

**Unit –III Essays**

1. Knowledge and Wisdom by Bertrand Russell
2. On education by Albert Einstein
3. What is Indianness? by Shelia Dhar

**Unit –IV**

A) a. Degrees of Comparison    b. Words often Confused

B) Business Correspondence:

Sales Letter, Inviting Quotations, Placing Orders

C) Comprehension of an Unseen Passage

D) Essay in about 300 words on any one Topics out of the Four Given Topics [Social issues, Economic issues, Environmental issues, Personal (Reflective) essays]

**Prescribed Textfor UNITS I, II & III:** Swan and Pearls (Raghav Publishers)

**Reference Books :**

**For UNIT IV (A) (Grammar /Vocabulary items)**

1. Learner's English Grammar & Composition by Dr. N.D.V.Prasada Rao (S.Chand)

For Unit IV (B)

2. Business Correspondence and Report Writing – R.C.Sharma & Krishna Mohan

(Tata McGraw-Hill)

2 Developing Communication Skills – Krishna Mohan & Meera Banerji

**2T5-Compulsory English**  
**SEMESTER – II**  
**Question Paper Pattern**

Q 1. A. One LAQ out of Two based on Short Stories (Unit I)	08 Marks
B. Two SAQs with internal choice based on Short Stories (Unit I) 2 x 4 Marks -	08 Marks
Q 2. A. One LAQ out of Two based on prescribed poems (Unit II)	08 Marks
B. One LAQ out of Two based on the prescribed Essays (Unit III)	08 Marks
Q 3. A. Two SAQs with Internal Choice from Unit III	(2 x 4 Marks) = 08 Marks
B. (i) Degrees of Comparison – 4 out of 6 - 4 x 1 Marks	08 Marks
(ii) Words often confused – 4 out of 6 - 4 x 1 Marks	04 Marks
Q 4. A. One out of Two items based on Business Correspondence (Unit IV)	04 Marks
B. Comprehension of Unseen Passage – 4 VSAQs – 4 x 2 Marks	08 Marks
Q 5. A. Essay in about 300 words (1 out of 4 topics)	08 Marks
B. Four VSAQs based on Unit I and Unit III	(4x2 Marks) = 08 Marks
<b>Total = 80 Marks</b>	

N.B. LAQ - Long Answer Question to be answered in about 150 words.

SAQ - Short Answer Question to be answered in about 75 words.

VSAQ – Very Short Answer Question to be answered in one or two sentences.

**INTERNAL ASSESSMENT : 20 MARKS**

**The Internal Assessment would be done on the basis of the assignments submitted by the student and his/her performance, attendance and conduct during the Semester. The concerned teacher shall provide, in advance, a list of topics/assessment items/Question Bank (to the students) based on the Units prescribed for the Theory Examination. Students shall finalize 2 topics/items from 2 different units with the approval of the concerned teacher and submit the same within the prescribed deadline. Students may be given freedom to submit a creative writing assignment on human values/world peace/environmental issues inspired by or related to the lessons/poems prescribed in the syllabus.**

**2 Assignments – 6+6 = 12 Marks**

**Performance & Conduct – 4 Marks**

**Attendance - 4 Marks**

**TOTAL – 20 MARKS**

**Unit 1- Prose**



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**B. Com. Second Year**  
**Semester- III**  
**3T1 – : Financial Accounting – II**

**Unit – I**

**Consignment Accounts.**

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

**Unit – II**

**Branch Accounts (Excluding Foreign Branch)**

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

**Unit – III**

**Flotation of Joint Stock Companies and their Capital Structure.**

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

**Unit – IV**

**Final Accounts of Joint Stock Companies**

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

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

**Reference Books:**

- Corporate Accounting:-Maheshwari S N, VikasPublishing house Pvt. Ltd.
- Advanced Financial Accounting, Gupta R. L. ,S. Chand Publishing
- Advanced Accounts Shukla and Grewal : (S. Chand & Ltd. New Delhi)
- Advanced Accounts , Jain and Narang : (Kalyani Publishers, Ludhiana)
- Accountancy, Volume –I and II ,Sr. K. Paul : (New Central Book Agency,Kolkata)
- Accounting Theory, R. K..Lele and Jawaharlal : (Himalaya Publishers)
- Accounting Theory, Dr. L. S. Porwal : (Tata McGraw Hill)
- Corporate Accounting Dr. S. N. Maheshwari : (Viakas Publishing House Pvt. Lit. New Heldi)
- Advanced Financial Accounting ,Dr. Ashok Sehgal& Dr. Deepak Sehgal : (Taxmann, New Delhi)
- Advanced Financial Accounting Dr. R. D. Mehta, Prof. P. Wath & Dr. D. C. Gotmare ,Payal Prakashan, Nagpur.

## Question Paper Pattern

### Semester-III

#### 3T1 -Financial Accounting – II

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

2) All questions carry equal marks.

Time :- 3 hours

Marks-80

Q. No. 1 – Unit I

a) Theory 08 Marks

b) Problem 08 Marks

**OR**

c) Problem 16Marks

Q. No. 2 – Unit II

a) Theory 08 Marks

b) Problem 08 Marks

**OR**

c) Problem 16 Marks

Q. No. 3 – Unit III

a) Theory 08 Marks

b) Problem 08 Marks

**OR**

c) Problem 16 Marks

Q. No. 4 – Unit I

a) Theory 08 Marks

b) Problem 08 Marks

**OR**

c) Problem 16 Marks

Q. No. 5

a) Unit- I Problem 04 Marks

b) Unit –II Problem 04 Marks

c) Unit-III Problem 04Marks

d) Unit-IV Problem 04 Marks

## 3T2 : Business Communication & Management

### Unit – I: Introduction

Meaning, Definition and concept of Communication, Objectives of Communication, Functions of communication Written Communication, Oral Communication, Visual Communication, Audio Visual Communication, interpersonal communication, supervisory communication, grapevine communication, barrier in communication

### Unit – II: Business communication

Business communication: concept, objective, elements, purpose, importance, salient feature, principles of effective business communication.

#### **customer care communication In business**

Types of business communication-company manual, house journal, placement broacher, leaflets, E MAIL . Public Relations Management- Role of public relations officer in business, group discussion,

### Unit-III: Technology and business communication

Concept of Management Information System, Role of Computer in communication, Barriers of computerized Communication –Use of internet, website and electronic media in business communication. **Social media as a mean of communication.**

### Unit-IV:

**MS-office aided communication:** MS Word and its application in business communication , Role of MS-Excel and MS-Power point in communication skill, MS-excel and financial presentation, MS-power point and business communication, Use of MS-power point in business meeting as a tools of effective communication.

### Suggested Books:

1. A guide to business correspondence- Kapoor A- S Chand & Co
- 2.. Urmila Rai & S.M. Rai, Business Communication, Himalya Publishers,
3. Lesikar I Flatley, Basic Business Communication, Tata McGraw Hill.
4. Microsoft office-2000/2007- Gini courter, annelte Marquis BPB
- 5.Business Communication, Dr. Arvind Shende, Dr. Asha Tiwari, Anuradha Prakashan, Nagpur.
5. Business Communication , Pooja Khanna, S. Chand Publishing.
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**3T2-Business Communication & Management**  
**Paper - II**  
**Question Paper Pattern**

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

Time :- 3 hours

Marks-80

Q.1.	(a) UNIT – I		08 Marks
	(b) UNIT – I		08 Marks
		OR	
	(c) UNIT – I		16Marks
Q.2.	(a) UNIT – II		08 Marks
	(b) UNIT – II		08 Marks
		OR	
	(c) UNIT – II		16Marks
Q.3.	(a) UNIT – III		08 Marks
	(b) UNIT – III		08 Marks
		OR	
	(c) UNIT – III		16Marks
Q.4.	(a) UNIT – IV		08 Marks
	(b) UNIT – IV		08 Marks
		OR	
	(c) UNIT – IV		16Marks
Q.5.	a) UNIT – I		04 Marks
	b) UNIT – II		04 Marks
	c) UNIT – III		04Marks
	d) UNIT – IV		04 Marks

### **3T3– III: Business Law**

**Level of Knowledge:** Basic Conceptual Knowledge

**Objective:** To make students aware about various Laws relating to Business  
[with amendments up to June 2016 in respective Acts]

#### **Unit-I** (i) Business law : Meaning, evolution and significance

- (ii) Law relating to Contract – (Indian Contract Act-1872): important definitions, nature and kinds of contract, essentials of a valid contract, offer and acceptance, consideration, capacities of parties to contract, free consent.
- (iii) Void Agreement, Contingent Contract, Quasi Contract
- (iv) Contract of Indemnity and Guarantee, Law of Agency.

#### **Unit-II**

- (i) Law relating to Sale of Goods- (Sale of Goods Act- 1930): contract of sale of goods, Essentials of a contract of sale, concept of goods, sale distinguished from agreement to sell, difference between conditions and warranties; transfer of ownership and delivery of goods, unpaid seller - his rights against the goods and the buyer.
- (ii) Law relating to Partnership- (the Indian partnership act 1932): concept of partnership and partnership firm, types of partner, types of partnership.
- (iii) Registration of partnership firm, effect of non registration, partnership deed, duties and liabilities of partners including those of newly admitted partners, dissolution of partnership firms.

#### **Unit-III**

- (i) Law relating to Negotiable Instruments -(Negotiable Instrument Act-1881): Meaning and Definition of Negotiable instruments, Promissory Notes, Bills of Exchange and its Types, Cheques and Its types, Crossing of Cheques.
- (ii) Endorsements: Meaning and Types, Holder and Holder in due course and its rights, Discharge of Negotiable Instruments.
- (iii) Parties to a Negotiable Instrument - duties, rights, and liabilities
- (iv) Prevention of Money Laundering Act-2002: Objectives, Important Definitions and Salient Features.

#### **Unit-IV**

- (i) Law relating to Consumer protection in India - (Consumer Protection Act-1986): Definition of Consumer, Importance of Consumer, Problems faced by Consumers, Consumer Protection- Need & Importance, Rights & Responsibilities of Consumer

(ii) Definitions: Complaints, Services, Defects & Deficiency, Relief available to consumer, Procedure to file complaints, ways and means of consumer protection, consumer dispute redresser agencies and procedure followed by redresser agencies.

(iv) Law Relating to Information Technology- (Information Technology Act-2000): Objectives, scope and Important Terms, Digital Signature & Electronic Records, Certifying Authority, Digital Signature Certificates, offense and Penalties.

(iv) Cyber Law: Meaning, Important Definitions, Features, Need and Importance of cyber Law in India

### **Reference Books:**

- Gulshan, S S and Kapoor, G K: Business Law Including Company Law , New Age International (P) Ltd., Publishers
- M.C. Kuchhal and Vivek Kuchhal : Business Law, Vikas Publishing House, New Delhi
- V.S. Datey: Business and Corporate Laws, Taxman, New Delhi
- N.D. Kapoor: Mercantile Law, Sultan Chand & Sons, Educational Publishers, New Delhi.
- Dr. V. K. Jain: Mercantile Law, Seth Publications, Nagpur.
- Business Law R.S. N. Pillai& V. Bhagavathi, S. Chand Publishing.
- Sen & Mitra: Cinnercuak Kawn, The World Press Pvt. Ltd., Kolkata.
- C.K. Kapoor: Lectures on Business and Corporate Laws, Vidya Sadan, Delhi.
- K.R. Bulchandani, Business Law Himalaya P. House, Mumbai-2006.
- Business Law, Dr. Arvind shende, Dr. Vijay Upgade, Anuradh Prakashan, Nagpur.

**Question Paper Pattern**  
**3T3-Business Law**  
**Paper - III**

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

Time :- 3 hours

Marks-80

Q.1.	(a)	UNIT – I	08 Marks
	(b)	UNIT – I	08 Marks
		OR	
	(c)	UNIT – I	16Marks
Q.2.	(a)	UNIT – II	08 Marks
	(b)	UNIT – II	08 Marks
		OR	
	(c)	UNIT – II	16Marks
Q.3.	(a)	UNIT – III	08 Marks
	(b)	UNIT – III	08 Marks
		OR	
	(c)	UNIT – III	16Marks
Q.4.	(a)	UNIT – IV	08 Marks
	(b)	UNIT – IV	08 Marks
		OR	
	(c)	UNIT – IV	16Marks
Q.5.	a)	UNIT – I	04 Marks
	b)	UNIT – II	04 Marks
	c)	UNIT – III	04Marks
	d)	UNIT – IV	04 Marks

## **3T4 MONETARY ECONOMICS-I**

### **Unit I: Money**

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

### **Unit II: Inflation & Deflation**

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

### **Unit III: Money Market & Policies**

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

### **Unit IV: Public Finance**

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

### **Books Recommended:**

1. Monetary Economics, RR Paul, Kalyani Publishers.
2. Money, Banking, Trade & Public Finance, M.V.Vaish, New Age International Pvt.Ltd.
3. Money, Banking and International Trade, K.P.M. Sundaram , Sultan Chand, New Delhi.
4. Public Finance, Tyagi , Jai Prakash Nath Publishers.
5. Money and Financial System P.K. Deshmukh, Phadke Prakashan.
6. Monetary Economics, Rashi Arora, Sheth Publishers, Mumbai
7. Modern Macroeconomics(Theory & Policy ),B.N.Ghosh, Ane Books Pvt Ltd, 2<sup>nd</sup> Edition, 2012.
8. Macro Economics, D.D.Chaturvedi, Galgotia Publishing Company,1999.

**Question Paper Pattern**  
**Semester -III**  
**3T4-Monetary Economics – I**  
**Paper - IV**

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

Time :- 3 hours

Marks-80

Q.1.	(a) UNIT – I		08 Marks
	(b) UNIT – I		08 Marks
		OR	
	(c) UNIT – I		16Marks
Q.2.	(a) UNIT – II		08 Marks
	(b) UNIT – II		08 Marks
		OR	
	(c) UNIT – II		16Marks
Q.3.	(a) UNIT – III		08 Marks
	(b) UNIT – III		08 Marks
		OR	
	(c) UNIT – III		16Marks
Q.4.	(a) UNIT – IV		08 Marks
	(b) UNIT – IV		08 Marks
		OR	
	(c) UNIT – IV		16Marks
Q.5.	a) UNIT – I		04 Marks
	b) UNIT – II		04 Marks
	c) UNIT – III		04Marks
	d) UNIT – IV		04 Marks

**Semester-III**  
**3T5-Compulsory English**

**Unit –I PROSE ITEMS FROM “BLOSSOMS”**

1. The Portrait of a Lady - Khushwant Singh
2. Youth and the Tasks Ahead – Karan Singh
3. The Verger - W.S. Maugham
4. *The Eyes are not Here* - Ruskin Bond

**Unit –II POEMS FROM “BLOSSOMS”**

1. *Money Madness* – D.H. Lawrence
2. *The Felling of the Banyan Tree* – Dilip Chitre
3. *A River* - A.K. Ramanujan

**Unit –III**

(A) Comprehension of Unseen Passage

(B) Transformation of Sentences:

- a. Affirmative – Negative and vice-versa
- b. Interrogative – Assertive and vice-versa

**Unit –IV**

(A) Business Correspondence:

*Claim and Adjustment Letters* – Making Claims/Offering Adjustments

(B) Drafting Agenda/Minutes of a Meeting

**Prescribed Text** : *Blossoms* (Raghav Publishers)

**Reference Books (For Sem III & IV) :**

For Unit III – Learner’s English Grammar and Composition – N.D.V. Prasad Rao  
(S. Chand)

For Unit IV – 1. Business Correspondence and Report Writing – R.C. Sharma & Krishna Mohan (Tata

2. Developing Communication Skills – Krishna Mohan & Meera Banerji (Macmillan) (Tata McGraw-Hill)



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## **B.Com. – Second Year**

### **Semester-IV**

#### **4T1:- Financial Accounting – III**

##### **Unit – I**

##### **Final Accounts of Banking Companies**

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

( **Theory & Numericals**)

##### **Unit – II**

##### **Final Accounts of General Insurance Companies**

Introduction, Types of General Insurance, Important Terms- Reserve for unexpired Risk, Reinsurance Claims, Reinsurance Premium, Commission, Bonus in Reduction of Premium and preparation of final accounts

( **Theory & Numericals**)

##### **Unit – III**

##### **Valuation of Goodwill**

Meaning, Characteristics of Goodwill, Factors influencing the value of goodwill, Need for Valuation of goodwill , Valuation of goodwill as per -Average Profit Method, Weighted Average Profit Method, Super Profit Method, Capitalization Method. ( **Theory & Numericals**)

##### **Unit – IV**

##### **Liquidation of Company.**

Meaning, Types of Liquidation, Steps in Voluntary Liquidation, Functions of Liquidator, Liquidators remuneration/Commission. Preparation of Liquidator's Final Statement of Account only. (**Theory & Numericals**)

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

### **Books Recommended**

- Gupta R. L. – Advanced Financial Accounting – S. Chand & Sons
- Kumar, Anil S. – Advanced Financial Accounting – Himalaya Publication House
- Shukla and Grewal : Advanced Accounts (S. Chand & Ltd. New Delhi)
- Jain and Narang : Advanced Accounts (Kalyani Publishers, Ludhiana)
- Sr. K. Paul : Accountancy, Volume –I and II (New Central Book Agency, Kolkata)
- R. K. Lele and Jawaharlal : Accounting Theory (Himalaya Publishers)
- Dr. L. S. Porwal : Accounting Theory (Tata McGraw Hill)
- ert Anthony, D. F. Hawkins & K. A. Merchant : Accounting Text & Cases (Tata McGraw Hill)
- Dr. S. N. Maheshwari : Corporate Accounting (Viakas Publishing House Pvt. Lit. New Delhi)
- Dr. Ashok Sehgal & Dr. Deepak Sehgal : Advanced Accounting (Taxmann, New Delhi)

**Question Paper Pattern**  
**Semester IV**  
**4T1-Financial Accounting – III**  
**Paper - I**

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

Time :- 3 hours

Marks-80

Q. No. 1 – Unit I

- |            |           |          |
|------------|-----------|----------|
| a) Theory  |           | 08 Marks |
| b) Problem |           | 08 Marks |
|            | <b>OR</b> |          |
| c) Problem |           | 16Marks  |

Q. No. 2 – Unit II

- |            |           |          |
|------------|-----------|----------|
| a) Theory  |           | 08 Marks |
| b) Problem |           | 08 Marks |
|            | <b>OR</b> |          |
| c) Problem |           | 16 Marks |

Q. No. 3 – Unit III

- |            |           |          |
|------------|-----------|----------|
| a) Theory  |           | 08 Marks |
| b) Problem |           | 08 Marks |
|            | <b>OR</b> |          |
| c) Problem |           | 16 Marks |

Q. No. 4 – Unit I

- |            |           |          |
|------------|-----------|----------|
| a) Theory  |           | 08 Marks |
| b) Problem |           | 08 Marks |
|            | <b>OR</b> |          |
| c) Problem |           | 16 Marks |

Q. No. 5

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

## **4T2- : Skill Development**

### **Unit I: Introduction:**

Basic of personality, Human growth and behavior, Motivation and morality, Meaning of Skill, types; soft and hard skill, need for developing skill, human skill and behavior, Motivation and morality, skill development and employment

### **Unit II: Communication skills and Personality Development:**

Intra-personal communication and Body Language, Inter-personal Communication and Relationships, Leadership Skills, Team Building and public speaking, Communication in English, Presentation Skills, and Quality required for good public speaker,

### **Unit III: Techniques in Personality development**

Self confidence, Mnemonics, Goal setting, Time Management and effective planning, Stress Management, Meditation and concentration techniques, Self Motivation Self acceptance and Self growth

### **Unit IV : Entrepreneurial skill development**

Skill development of rural industrial sectors - small scale - handloom - agro based industries, rural artisans - handicrafts and sericulture. Meaning of entrepreneurship, types skill required for entrepreneurship

### **Suggested Books:**

1. Personality Development –Transform yourself by Rajiv K Mishra.
2. Personality Development and Communication Skills – II by Dr.C.B.Gupta
3. Business Communication and Personality Development: Lessons for Paradigm Change in Personality by Biswajit Das and Ipseeta Satpathy.
4. Entrepreneurship development.

## Question Paper Pattern

### Semester-IV

#### 4T2-Skill Development

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

2) All questions carry equal marks.

Time :-	3 hours	Marks-80
Q.1.		
(a)	UNIT – I	08 Marks
(b)	UNIT – I	08 Marks
	OR	
(c)	UNIT – I	16Marks
Q.2.		
(a)	UNIT – II	08 Marks
(b)	UNIT – II	08 Marks
	OR	
(c)	UNIT – II	16Marks
Q.3.		
(a)	UNIT – III	08 Marks
(b)	UNIT – III	08 Marks
	OR	
(c)	UNIT – III	16Marks
Q.4.		
(a)	UNIT – IV	08 Marks
(b)	UNIT – IV	08 Marks
	OR	
(c)	UNIT – IV	16Marks
Q.5.		
a)	UNIT – I	04 Marks
b)	UNIT – II	04 Marks
c)	UNIT – III	04Marks
d)	UNIT – IV	04 Marks

## **4T3:- Income Tax**

### **Unit I: Introduction of Income Tax**

- i) Basic Concepts of Income Tax, Meaning & Definition of Assesses, Assessment Year, Previous Year, Gross Total Income, Types of Assesses, Income Exempt from tax, Capital & Revenue Expenditure. Agricultural Income.

#### **Residential Status**

- ii) Residential Status and its effects on Tax incidence: Residential status of Individual, HUF, Firm & Association of Person, Company, Basic Conditions & Additional Conditions. **(Theory)**

### **Unit II: Income from Salary**

- i) Definition of Salary, Allowances, Types of Allowances, Taxable Allowances, Tax Free Allowances, Partly Taxable Allowances,
- ii) Perquisites, Types of Perquisites, Taxable Perquisites, Tax Free Perquisites,
- iii) Types of Provident Fund, Tax treatment of P.F, E.P.F., Superannuation Fund and Computation of Salary Income/Taxable Salary and tax liability. **(Theory & Numericals)**

### **Unit II Income from House Property**

- i) Meaning of Annual Value, Fully exempted income of house property, deemed owner.
- ii) Deduction from income from house property, unreleased rent, computation of income from house property. **(Theory & Numericals)**

### **Unit IV : i) Income Tax Slab Rates, Rebates, Income which do not form part of total Income**

- ii) Deduction under section 80C, 80CCC, 80CCD, 80D, 80DDB, 80E, 80G, 80GG, 80U

#### **iii) Income from Other Sources**

Income specifically included under the head of other sources, specified income, casual income, deduction allowed from the income of other sources, computation of income from other sources. **(Theory & Numericals)**

### **Books Recommended :**

Ahuja G. K. and Ravi Gupta :- Systematic Approach to Income and Central Sales tax, Bharat law house, New Delhi.

- Singhania V. K. :- Direct taxes :- Law and Practice, Taxman's publication, Delhi.
- Jain K. C., Gour V. P., Narang D. B. :- Direct taxes Kalyani Publishers, Delhi.
- Datey V. S. :- Indirect taxes law and Practice, Taxman, New Delhi, customs and excise Law Time - various issues.
- Dr. V. Upgade and Shende Dr. A. K. Income Tax, Anuradha publication, Nagpur.

## Question Paper Pattern

### Semester-IV

### 4T3-Income Tax

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

Time :- 3 hours

Marks-80

Q. No. 1 – Unit I

- |           |          |
|-----------|----------|
| a) Theory | 08 Marks |
| b) Theory | 08 Marks |
| <b>OR</b> |          |
| c) Theory | 08 Marks |
| d) Theory | 08 Marks |

Q. No. 2 – Unit II

- |            |          |
|------------|----------|
| a) Theory  | 08 Marks |
| b) Problem | 08 Marks |
| <b>OR</b>  |          |
| c) Problem | 16 Marks |

Q. No. 3 – Unit III

- |            |          |
|------------|----------|
| a) Theory  | 08 Marks |
| b) Problem | 08 Marks |
| <b>OR</b>  |          |
| c) Problem | 16 Marks |

Q. No. 4 – Unit I

- |            |          |
|------------|----------|
| a) Theory  | 08 Marks |
| b) Problem | 08 Marks |
| <b>OR</b>  |          |
| c) Problem | 16 Marks |

- |          |            |                  |
|----------|------------|------------------|
| Q. No. 5 | a) Unit- I | Problem 04 Marks |
| b)       | Unit –II   | Problem 04 Marks |
| c)       | Unit-III   | Problem 04Marks  |
| d)       | Unit-IV    | Problem 04 Marks |

## **4T4-: MONETARY ECONOMICS-II**

### **Unit I: Commercial Banking**

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

### **Unit II: E-Banking & Core Banking**

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

### **Unit III: Banks and Customers Relationship and Services**

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

### **Unit : IV Central Bank**

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

**Books Recommended:**

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

## Question Paper Pattern

### Semester-IV

#### 4T4-Monetary Economics- II

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

Time :- 3 hours

Marks-80

Q.1.	(a) UNIT – I		08 Marks
	(b) UNIT – I		08 Marks
		OR	
	(c) UNIT – I		16Marks
Q.2.	(a) UNIT – II		08 Marks
	(b) UNIT – II		08 Marks
		OR	
	(c) UNIT – II		16Marks
Q.3.	(a) UNIT – III		08 Marks
	(b) UNIT – III		08 Marks
		OR	
	(c) UNIT – III		16Marks
Q.4.	(a) UNIT – IV		08 Marks
	(b) UNIT – IV		08 Marks
		OR	
	(c) UNIT – IV		16Marks
Q.5.	a) UNIT – I		04 Marks
	b) UNIT – II		04 Marks
	c) UNIT – III		04Marks
	d) UNIT – IV		04 Marks

**Semester-IV**  
**4T5-Compulsory English**

**Unit –I PROSE ITEMS FROM “BLOSSOMS”**

PROSE ITEMS FROM “BLOSSOMS” :

1. *Go! Kiss the World* - Subroto Bagchi
2. *The Gold Frame* - R.K.Laxman
3. *The Cabuliwallah* - Rabindranath Tagore
4. *The Struggle for an Education* - Booker T. Washington

**Unit –II POEMS FROM “BLOSSOMS”**

POEMS FROM “BLOSSOMS” :

1. *If* – Rudyard Kipling
2. *Stay Calm* - Grenville Kleiser
3. *Ballad of the Landlord* - Langston Hughes

**Unit –III**

(A) Comprehension of Unseen Passage

(B) Transformation of Sentences:

- a. Exclamatory-Assertive and vice-versa
- b. Change the Voice

**Unit –IV**

(A) Business Correspondence:

*Credit and Collection Letters* – Granting Credit/Refusing Credit,  
Reminders for payment

(B) Interoffice Memorandum/Office Order

**Prescribed Text** : *Blossoms* (Raghav Publishers)

**Reference Books (For Sem III & IV) :**

For Unit III – Learner’s English Grammar and Composition –  
N.D.V.Prasada Rao (S.Chand)

For Unit IV – 1. Business Correspondence and Report Writing – R.C.Sharma & Krishna Mohan (Tata

2. Developing Communication Skills – Krishna Mohan & Meera Banerji (Macmillan) (Tata  
McGraw- Hill)





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## **5T1- : Financial Accounting – IV**

### **Unit – I**

#### **Amalgamation and Absorption of Companies**

Introduction, Meaning, Characteristics, Objectives, Methods of purchase Consideration, Accounting Procedure of Amalgamation and Absorption.

**(Theory & Numericals)**

### **Unit – II**

#### **Reconstruction of Companies.**

(Internal and External Reconstruction of Companies)

Meaning, Characteristics, Objectives, Difference between Reconstruction and Reorganization, Accounting Procedure of Reorganization and Reconstruction.

**(Theory & Numericals)**

### **Unit – III**

#### **Accounts of Public Utility Companies (Electricity, Gas and Water Supply Companies)**

According to Double Accounting System-

Meaning, Main features of Double Accounting system, Objective of Double Accounting System, Difference between Double Accounting System and Single Accounting System, Merits, Demerits of Double Accounting System, Preparation of Final Accounts.

**(Theory & Numericals)**

### **Unit – IV**

#### **Valuation of Shares**

Meaning, Need of Valuation of Shares, Factors affecting the value of shares, Methods of valuation of shares, Net Assets Method/Intrinsic Value Method, Yield Method.

**(Theory & Numericals)**

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

#### **Books Recommended**

- Gupta R. L. – Advanced Financial Accounting – S. Chand & Sons
- Kumar, Anil S. – Advanced Financial Accounting – Himalaya PublicationHouse
- Shukla and Grewal : Advanced Accounts (S. Chand & Ltd. New Delhi)
- Jain and Narang : Advanced Accounts (Kalyani Publishers, Ludhiana)
- Sr. K. Paul : Accountancy, Volume –I and II (New Central Book Agency, Kolkata)
- R. K..Lele and Jawaharlal : Accounting Theory (Himalaya Publishers)
- Dr. L. S. Porwal : Accounting Theory (Tata McGraw Hill)
- Robert Anthony, D. F. Hawkins & K. A. Merchant : Accounting Text & Cases (Tata McGraawHill)
- Dr. S. N. Maheshwari : Corporate Accounting (Viakas Publishing House Pvt.Lit. New Haldi)
- Dr. Ashok Sehgal & Dr. Deepak Sehgal : Advanced Accounting (Taxmann, New Delhi)

**Question Paper Pattern**

**Semester -V**

## 5T1-Financial Accounting – IV

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

Time :- 3 hours

Marks-80

Q. No. 1 – Unit I

- a) Theory 08 Marks  
b) Problem 08 Marks  
**OR**  
c) Problem 16Marks

Q. No. 2 – Unit II

- a) Theory 08 Marks  
b) Problem 08 Marks  
**OR**  
c) Problem 16 Marks

Q. No. 3 – Unit III

- a) Theory 08 Marks  
b) Problem 08 Marks  
**OR**  
c) Problem 16 Marks

Q. No. 4 – Unit I

- a) Theory 08 Marks  
b) Problem 08 Marks  
**OR**  
c) Problem 16 Marks

Q. No. 5

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

## 5T2– :Cost Accounting

## **Unit – I**

### **Cost Accounting :-**

Meaning, Importance, Element of Cost, Cost-Absorption, Allocation of Overheads and Methods of costing, Difference between Cost Accounting and Financial Accounting. Simple Problems on Cost Sheet, Tender and Quotations. **(Theory & Numericals)**

## **Unit – II**

### **Reconciliation of Profit /Loss shown by Cost and Financial Accounts:**

Need for reconciliation of profit, reason for the difference between cost accounts and financial accounts, objectives of reconciliation statement, methods of preparation of reconciliation statement. **(Theory & Numericals)**

## **Unit – III**

### **Process Cost Accounting :**

Methods of costing, advantages and limitations of process costing, difference between job costing and process costing, Normal loss, Abnormal loss and Abnormal effectives, **(Theory & Numericals)**

## **Unit –IV**

### **Contract Costing:**

Features of contract costing, Types of contracts, Elements of contract cost, Nature of contract-completed contract, incomplete contract**(Theory & Numericals)**

### **- Books Recommended -**

- S. N Maheshwari : Cost Accounting Theory and problems –Shri Mahavir Book Depot, New Delhi
- V.K. Saxena : Cost Accounting Text Book- Sultan Chand and Sons New Delhi
- M.C. Shukls
- R. S. N. Pallai, V Bhagavathi
- S. M. Sh
- Nigam R. S.
- Jain S. P.
- Gawada, J Made

**Question Paper Pattern  
Semester –V  
5T2-Cost Accounting  
Compulsory Paper- II**

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

Time :- 3 hours

Marks-80

Q. No. 1 – Unit I

- |           |            |           |          |
|-----------|------------|-----------|----------|
| a) Theory | 08 Marks   |           |          |
|           | b) Problem | <b>OR</b> | 08 Marks |
|           | c) Problem |           | 16Marks  |

Q. No. 2 – Unit II

- |            |          |           |  |
|------------|----------|-----------|--|
| a) Theory  | 08 Marks |           |  |
| b) Problem | 08 Marks | <b>OR</b> |  |
| c) Problem | 16 Marks |           |  |

Q. No. 3 – Unit III

- |            |          |           |  |
|------------|----------|-----------|--|
| a) Theory  | 08 Marks |           |  |
| b) Problem | 08 Marks | <b>OR</b> |  |
| c) Problem | 16 Marks |           |  |

Q. No. 4 – Unit I

- |            |          |           |  |
|------------|----------|-----------|--|
| a) Theory  | 08 Marks |           |  |
| b) Problem | 08 Marks | <b>OR</b> |  |
| c) Problem | 16 Marks |           |  |

- |            |          |    |                  |
|------------|----------|----|------------------|
| Q. No. 5 - | Unit- I  | a) | Problem 04 Marks |
|            | Unit –II | b) | Problem 04 Marks |
|            | Unit-III | c) | Problem 04Marks  |
|            | Unit-IV  | d) | Problem 04 Marks |

## 5T3-MANAGEMENT PROCESS

**Objective:** To equip the students with the knowledge of Management Process and inspire them to acquire required quality to face the managerial challenges.

### **Unit I:-**

**Management and Administration:** - Management concept, levels of management, importance & functions of various levels of management. Administration- meaning, concept and functions of administration. Differences between Management and Administration.

### **Unit II:-**

**Managerial Development & Group Dynamics:** - Need for developing managerial skills, skills required of a manager, classification of managerial skill, methods of developing skills of managers, group dynamics ,meaning & significance, types of groups, group formation development, group composition.

### **Unit III:-**

**Managerial Style:** - Meaning and types of managerial styles X and Y Theory of Macgregor, factors' influencing managerial style, organization conflict- traditional and modern approaches to conflict, Management as a profession, significance of professional manager in current scenario,

### **Unit IV:-**

**Motivation:** Definition, Meaning and concept of motivation, kinds of motivation and its importance, Theories of motivation- Maslow's theory of need hierarchy, Herzberg's theory of motivation, relationship between motivation & productivity.

### **Refefence:**

1. Sherlekar”Management Value Oriented Holistic Approach” Himalaya Publishing.
2. Stephen Robbins : Organizational Behaviour, Prentice Hall of India.
3. Terry George: Principles of Management.
4. R.S.Dewedi “Human Relation and organizational behaviour.
5. Shejwalkar and Ghanekar : Principal and Practices of Management
6. Sharma, : Organisational behaviour
7. Saxena, Principal and Practices of Management

**QUESTION PAPER PATTERN**  
**BCOM – III: SEMESTER V**  
**5T3-Management Process**

**TIME:- 3 Hours]**

**[Full Marks:- 80**

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

- Q.1.
- |     |          |          |
|-----|----------|----------|
| (a) | UNIT – I | 08 Marks |
| (b) | UNIT – I | 08 Marks |
|     | OR       |          |
| (c) | UNIT – I | 16Marks  |
- Q.2.
- |     |           |          |
|-----|-----------|----------|
| (a) | UNIT – II | 08 Marks |
| (b) | UNIT – II | 08 Marks |
|     | OR        |          |
| (c) | UNIT – I  | 16Marks  |
- Q.3.
- |     |            |          |
|-----|------------|----------|
| (a) | UNIT – III | 08 Marks |
| (b) | UNIT – III | 08 Marks |
|     | OR         |          |
| (c) | UNIT – I   | 16Marks  |
- Q.4.
- |     |           |          |
|-----|-----------|----------|
| (a) | UNIT – IV | 08 Marks |
| (b) | UNIT – IV | 08 Marks |
|     | OR        |          |
| (c) | UNIT – I  | 16Marks  |
- Q.5.
- |    |            |          |
|----|------------|----------|
| a) | UNIT – I   | 04 Marks |
| b) | UNIT – II  | 04 Marks |
| c) | UNIT – III | 04Marks  |
| d) | UNIT – IV  | 04 Marks |

## 5T4: Indian Economy – I

### Unit I:

#### **Indian Economy & Planning**

Economic Planning- Characteristics, Rationale, Features, Objectives of Economic Planning. Strategy of India's Development Plans. Objectives and Evaluation of 11<sup>th</sup> Plan. Objectives of 12<sup>th</sup> Plan. Resources allocation and financing of five years plans. Regional Planning in India- Aspects of regional planning , Conceptualization, Magnitude & Challenges. Achievements and shortcomings of India's Economics Planning. NITI Aayog-Aims, Objectives & Structure. From Economic Planning to NITI Aayog- Differences in the two Approaches.

### Unit II:

#### **Indian Economy & Policy**

Concept of Economic Growth & Economic Development. Characteristics of underdeveloped/ developing countries. Broad features of Indian economy. Natural resources- Land, soil, water, forest, mineral. Infrastructure - Sources of Energy in India. Power, Coal, Oil and Gas, Atomic, Non-conventional Sources, India's Energy Strategy. Transport System in India- Railways, Road, Water & Air Transport.

### Unit III-

#### **Population & Unemployment**

India's Population: Size and Growth Trends, Causes of Population Explosion, Consequences on Economic Development, Remedies, Population Policy. Employment and Unemployment- Trends, Structure of Employment in India. Nature & Estimates of Unemployment. Urban & Rural Unemployment- Causes, Effect, Government Policy for Removing Unemployment.

### Unit IV:

#### **India's Public Finance**

Public Expenditure-Classification, Role of Public Expenditure in India, Causes of increase in Public Expenditure. Public Revenue-Sources of Public Revenue in India. Public Debt- Meaning, Concept, Classification, Role, Problem and Remedies. India's Fiscal Deficit-Causes, Recent Policy Measures towards Controlling Fiscal Deficit.

### **Books Recommended:**

1. Indian Economy, Datt & Sundharam, S Chand
2. The Indian Economy: Problems and Prospects, D .R.Gadgil.
3. Globalization And Indian Economy, R.Chaddha, Sumit Enterprises.
4. Indian Economy : Problems of Development and Planning, A.N.Agrawal, New Age International.
5. Indian Economy, Misra & Puri, Himalaya Publishing House Pvt. Ltd.
6. Government of India- Five Year Plans.
7. Government of India- Economy Survey.
8. Reserve Bank of India- Annual Reports on Currency and Finance.
9. Indian Economics, Rashi Arora, Mumbai

**Question Paper Pattern**  
**Semester –V**  
**Elective–I**  
**5T4- Indian Economics – I**

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

Time :- 3 hours

Marks-80

Q.1.

- (a) UNIT – I
- (b) UNIT – I

08 Marks

08 Marks

OR

- (c) UNIT – I

16Marks

Q.2.

- (a) UNIT – II
- (b) UNIT – II

08 Marks

08 Marks

OR

- (c) UNIT – I

16Marks

Q.3.

- (a) UNIT – III
- (b) UNIT – III

08 Marks

08 Marks

OR

- (c) UNIT – I

16Marks

Q.4.

- (a) UNIT – IV
- (b) UNIT – IV

08 Marks

08 Marks

OR

- (c) UNIT – I

16Marks

Q.5.

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

04 Marks

04 Marks

04Marks

04 Marks

## 5T5.1 : Marketing Management

### Unit – I

**Introduction:** Meaning and Concept of Marketing and Marketing Management. Traditional and Modern concept of Marketing, Functions and importance of Marketing Management, Market segmentation: - evaluation, criteria's, advantages and disadvantages of market segmentation, types

### Unit-II

**Market and pricing policies:** Meaning, concept and characteristics of Consumer Market, Industrial Market and Service Market, their difference, government and reseller market, online market: - issues and challenges **Pricing policies:** - meaning, types and factors governing them.

### Unit – III

**Product Planning and Distribution:** Product Planning – New Product Development – Product Life Cycle – Branding and Packaging , Distribution Channels for Consumer Product, Industrial Product and Service Product, Function of Distribution of Channels, Factors Affecting Distribution of Channels.

### Unit – IV

**Consumer behavior and Promotion:**

Consumer behavior: - Meaning, concept and factors affecting consumer behavior, Customer Satisfaction, measurement of Customer Satisfaction, After Sales Services and its role in modern business, **Promotion:** techniques of promotion, Personal Selling; Advertising, Direct Marketing. E-marketing

### Suggested Books:

1. Marketing Management, Philip Kotler and Kevin Lane Keller: Prentice Hall of India / Pearson Education, New Delhi.
2. Marketing Management, V. J. Ramaswami and S. Namakumari:, Macmillan Business Books, Delhi.
3. Principles of Marketing Management, Dr. Arvind Shende, Dr. Dilip Vairagade, Anuradha Prakashan, Nagpur.
4. Services Marketing; S M Jha; Himalaya Publishing House.
5. Industrial Marketing Practices in India- S.L. Gupta, Sanjeev Bahadur and Hitesh Gupta Excel Books, New Delhi.
6. [foi.ku](http://foi.ku) O;oLFkku&MkW-es?kk ukusVdj&lkbZukFk izdk”ku]ukxiqj

**Question Paper Pattern**  
**Semester –V**  
**Elective Group–I**  
**5T5.1- Marketing Management**

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

Time :- 3 hours

Marks-80

Q.1.	(a) UNIT – I	08 Marks
	(b) UNIT – I	08 Marks
	OR	
	(c) UNIT – I	16Marks
Q.2.	(a) UNIT – II	08 Marks
	(b) UNIT – II	08 Marks
	OR	
	(c) UNIT – I	16Marks
Q.3.	(a) UNIT – III	08 Marks
	(b) UNIT – III	08 Marks
	OR	
	(c) UNIT – I	16Marks
Q.4.	(a) UNIT – IV	08 Marks
	(b) UNIT – IV	08 Marks
	OR	
	(c) UNIT – I	16Marks
Q.5.	a) UNIT – I	04 Marks
	b) UNIT – II	04 Marks
	c) UNIT – III	04Marks
	d) UNIT – IV	04 Marks

**Semester –V**  
**Elective Group–I**

**UNIT- I:           Basic of Auditing**

**5T6.2 : Auditing**

(i) **Audit, Auditing and Auditor:** Meaning, definition, object and scope of Audit and auditing, basic principles governing an audit, Advantage and Disadvantages of Audit, Difference between Internal Audit and External Audit, **Types of Audit:** Meaning, Objective and Importance of Continuous Audit, Annual Audit, Periodical Audit, Internal Audit.

(ii) **Internal Control and Internal Audit System:** Meaning, definition, advantages and disadvantages of Internal Control, Internal Check, Internal Audit, EDP Audit: Meaning of EDP audit, Control in EDP (Electronic Data Processing) Environment- General EDP Control, Application Control

**UNIT- II: Audit Working and Procedure.**

**i) Audit Planning, Evidence** Audit programme: Meaning and Definition, Objective, Advantages and Disadvantages of Audit Programme, Formulation of audit programme, precaution to be taken for preparation of audit programme.

**ii) Audit Documentation and Evidence:** Meaning, definition, content, advantages of audit note book, audit working paper, essential of good audit working paper, Ownership and custody of audit working paper, Audit evidence, Method of obtaining audit evidence

**UNIT-III**

(i) **Standard on Auditing:** Standard Auditing Policies- Introduction of auditing standard issued by ICAI (From AAS-1 to AAS -30 and AAS-34)

**ii) Vouching & Verification**

**Vouching:** Meaning and definition of vouching, objective, importance and limitation of vouching, Vouching procedure and precaution to be taken for vouching of - Cash book, purchase book, sales book.

**iii) Verification of Assets and Liabilities:** Meaning, object, importance and limitation of Verification. Audit of Fixed Assets, Current Assets, General principle regarding verification of assets, Audit of Liabilities, General principle of regarding verification of liabilities.

**UNIT- IV: Company Audit & Audit Report**

(i) **Company Auditor:** Legal provision related with appointment of auditor under Companies Act 2013, Qualification and disqualification of auditor, Right, Power, and liabilities of company auditor, civil and criminal liabilities of company auditor, Legal provision related with remuneration, removal of company auditor.

(ii) **Company Audit :** Meaning, definition, feature, objective, advantages and criticism of Financial audit, Management audit, Special audit, Cost Audit, Difference between Financial audit and cost audit, Management audit and financial audit.

**iii) Audit report and Certificate:** Meaning, definition, content, scope and significance of audit report

**Reference Books:**

- Aruna Jha: Students Guide to Auditing and Assurance, Taxman Publication, New Delhi
- S.D. Sharma: Auditing Principle and Practice, Taxman Publication , New Delhi
- Dr. Arvind shende, Dr. Dilip Vairagade; Auditing-Anuradha Prakashan, Nagpur.
- L. N. Chopde, D.H. Choudhari, Dr. Baban Taywade: Auditing – Sheth Publishers
- Dr. K. R. Dixit: Auditing – Vishwa Publishers & Distributors, Nagpur
- B. N. Tandon, S. Sudharsanam, S. Sundharabahu: Practical Auditing – S. Chand & Company Ltd.
- S. K. Mehta: Auditing , Diamond Publication Pune

**Question Paper Pattern**  
**Semester –V**  
**Foundattion –I**  
**5T6.2Auditing**

**TIME:- 3 Hours]**

**[Full Marks:- 80**

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Q.1.	(a)	UNIT – I	08 Marks
	(b)	UNIT – I	08 Marks
		OR	
	(c)	UNIT – I	16Marks
Q.2.	(a)	UNIT – II	08 Marks
	(b)	UNIT – II	08 Marks
		OR	
	(c)	UNIT – I	16Marks
Q.3.	(a)	UNIT – III	08 Marks
	(b)	UNIT – III	08 Marks
		OR	
	(c)	UNIT – I	16Marks
Q.4.	(a)	UNIT – IV	08 Marks
	(b)	UNIT – IV	08 Marks
		OR	
	(c)	UNIT – I	16Marks
Q.5.	a)	UNIT – I	04 Marks
	b)	UNIT – II	04 Marks
	c)	UNIT – III	04Marks
	d)	UNIT – IV	04 Marks

**Allocation of marks for all subjects-**

<b>1a</b>	<b>Two periodical class tests</b>	<b>08marks</b>
<b>1b</b>	<b>An assignment/Viva/Group Discussion/Seminar based on curriculum to be assessed by the teacher concerned</b>	<b>08marks</b>
<b>1c</b>	<b>Overall conduct as a responsible learner</b>	<b>04marks</b>
<b>1</b>	<b>Internal assessment Total marks</b>	<b>20 marks</b>
<b>2</b>	<b>Unit- I            20 marks</b> <b>Unit-II            20 marks</b> <b>Unit-III           20 marks</b> <b>Unit-IV           20 marks</b>  <b>Semester wise End Examination marks</b>	<b>80 marks</b>
	<b>Total marks per subject</b>	<b>100 marks</b>

## **B.Com. Third Year**

### **Semester-VI**

#### **6T1-Financial Accounting- V**

##### **Unit-I-** Accounts of Holding Company-

Introduction, Meaning of Wholly-owned subsidiary, partly-owned subsidiary, preparation of Consolidated Balance Sheet and Profit and Loss Account, simple problem on involving two companies only.

##### **Unit-II-** Insurance Claims

Introduction, loss of stock Average clause practical problem on loss of stock.

##### **Unit-III-** Investment Accounts

Meaning , Need, Utility and objectives, Sales and Purchase of different types of Securities, Simple problem on Investment and Securities.

##### **Unit-IV-** Profit prior to incorporation-

Meaning Methods of ascertain the pre-incorporation profit, Issue and Redemption of preference shares Redemption out of new issue of shares Redemption at premium out of new issue of shares, Redemption out of profit.

##### **Books**

S. N. Maheshwar :- Financial Accounting – Vikas Publishing House, New Delhi

□□ Gupta R. L. – Advanced Financial Accounting – S. Chand & Sons

□□ Kumar, Anil S. – Advanced Financial Accounting – Himalaya Publication House

□□ Shukla and Grewal : Advanced Accounts (S. Chand & Ltd. New Delhi)

□□ Jain and Narang : Advanced Accounts (Kalyani Publishers, Ludhiana)

□□ Sr. K. Paul : Accountancy, Volume –I and II (New Central Book Agency, Kolkata)

□□ R. K. Lele and Jawaharlal : Accounting Theory (Himalaya Publishers)

□□ M. A. Arulnandam :- Advance Accounting – Himalay Publication

24

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

**Question Paper Pattern**  
**Semester -VI**  
**6T1-Financial Accounting – V**

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

Time :- 3 hours

Marks-80

Q. No. 1 – Unit I

- |            |           |          |
|------------|-----------|----------|
| a) Theory  |           | 08 Marks |
| b) Problem |           | 08 Marks |
|            | <b>OR</b> |          |
| c) Problem |           | 16Marks  |

Q. No. 2 – Unit II

- |            |           |          |
|------------|-----------|----------|
| a) Theory  |           | 08 Marks |
| b) Problem |           | 08 Marks |
|            | <b>OR</b> |          |
| c) Problem |           | 16 Marks |

Q. No. 3 – Unit III

- |            |           |          |
|------------|-----------|----------|
| a) Theory  |           | 08 Marks |
| b) Problem |           | 08 Marks |
|            | <b>OR</b> |          |
| c) Problem |           | 16 Marks |

Q. No. 4 – Unit I

- |            |           |          |
|------------|-----------|----------|
| a) Theory  |           | 08 Marks |
| b) Problem |           | 08 Marks |
|            | <b>OR</b> |          |
| c) Problem |           | 16 Marks |

Q. No. 5

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

**Semester-VI**  
**6T2-Management Accounting**

**Unit-I**

**Management Accounting :-**

Meaning, Scope, Importance, and Limitations of Management Accounting. Difference between Cost Accounting and Management Accounting, Role of Management Accounting. Break -Even Point Analysis (**Theory & Numericals**)

**Unit – II**

**Business Budget & Budgetary Control:**

Meaning, Characteristics, Objectives ,Advantages, Limitations. Classification &Types of Budgets. Problems on Cash Budget and Flexible Budget Only (**Theory & Numericals**)

**Unit – III**

**Ratio Analysis:**

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

**Unit – IV**

**Fund Flow Analysis:**

Meaning, Sources of fund, Uses of fund, Distinguish between fund flow statement and Balance Sheet. Preparation of Statement showing Changes in Working Capital, Profit from operation, Fund flow Statement (**Theory & Numericals**)

### **Books Recommended –**

- S. N Maheshwari : Cost Accounting Theory and problems –Shri Mahavir Book Depot, New Delhi
- V.K. Saxena : Cost Accounting Text Book- Sultan Chand and Sons New Delhi
- M.C. Shukls – T.S. – Grewal, M.P. Gupta – Cost Accounting – S. Chand , New Delhi
- R. S. N. Pallai, V Bhagavathi – Cost Accounting – S. Chand, New Delhi
- S. M. Shukla :- Cost Accounts (Hindi)
- Nigam R. S. – Advanced Cost Accounting , S. Chand & Company
- Jain S. P. – Advanced Cost Accounting – Kalyani Publication
- Gawada, J Made – Advanced Cost Accounting – Himalaya Publication House
- Pillai R. S. N. – Management Accounting – S. Chand & Co. Pvt. Ltd.
- Agrawal N. K. – Managements Accounting – Galgotia Publication
- Singh, Jagwant - Managements Accountings – KitabMahal
- Rathnam P. V. - Managements Accountings – KitabMahal
- Sharma R. K. - Managements Accountings – Kalyani Publication

**Question Paper Pattern  
Semester –VI  
6T2-Management Accounting**

**Time :- 3 hours**

**Marks-80**

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

Q. No. 1 – Unit I	a) Theory	08 Marks	
	b) Problem	08 Marks	
	<b>OR</b>		
	c) Problem	16Marks	
Q. No. 2 – Unit II	a) Theory	08 Marks	
	b) Problem	08 Marks	
	<b>OR</b>		
	c) Problem	16 Marks	
Q. No. 3 – Unit III	a) Theory	08 Marks	
	b) Problem	08 Marks	
	<b>OR</b>		
	c) Problem	16 Marks	
Q. No. 4 – Unit I	a) Theory	08 Marks	
	b) Problem	08 Marks	
	<b>OR</b>		
	c) Problem	16 Marks	
Q. No. 5 -	Unit- I	a)	Problem 04 Marks
	Unit –II	b)	Problem 04 Marks
	Unit-III	c)	Problem 04Marks
	Unit-IV	d)	Problem 04 Marks

**Semester VI**  
**6T3-Advanced Statistics**

**Unit I**

Correlation- Types of correlation, Karl Pearson's coefficient of correlation in Bivariate frequency table, probable error, interpretation of 'r', Rank Correlation Method.

**Unit II**

Regression Analysis- Lines of Regression/Regressions Equation, Coefficient of regression for a Bivariate frequency table.

**Unit III**

Index Number- Uses of I N, Types of I No. Methods of Index Number. Test of consistency of Index No.- unit test Time Reversed Test, Factor cost of living Index No.

**Unit IV**

. Time series Analysis-Introduction components of a Time series- a) Trend b) Short Term Variation c) Irregular variation d) Measurement of Trend- (Simple Problems)  
Graphic Methods, Methods of Seminar, Methods of Curve by the square  
Methods of Moving Average

## **6T4- Indian Economy – II**

### **Unit I: Indian Agriculture**

Nature, Role of Agriculture in Indian Economy. Cropping Pattern in India and its Determining Factors. Land Reforms. Cooperative Farming & Marketing. Green Revolution: Impact and Constraints. Cause & Remedies to Low Agricultural Production and Productivity. Agriculture Marketing-Problems & Remedies. Agricultural Labour - Problems & Remedies. Sources of Agriculture Finance. NABARD ( National Bank for Agriculture and Rural Development). Financial Inclusion. Agricultural Price Policy- Objectives and Constituents. Agricultural Subsidies in India. Crop & Live Stock Insurance -Problems and Remedies.

### **Unit II: Indian Industry**

Industrial Policy 1991. Small Scale and Cottage Industries- Role, Performance, Problems and Remedies. Public Sector Industries - Role, Performance, Problems and Remedies. Privatization of Public Sector Industries: Meaning, Methods of Privatization Policy in India. Arguments in favor and against privatization. Policy of Disinvestment. Industrial Sickness in India- Definition, Causes, Effects, Remedial Measures. Indian Trade Union Movement: Role, Functions, Strength and Weaknesses.

### **Unit III: Indian Service Sector**

Growth of Services Sector in India. Nature, Scope, Trends & Importance of Service Sector in Current Scenario. Share of Service Sector in India's Employment Generation. Contribution of Service Sector to India's GDP. Government's reforms in various Services. IT & ITES Sector-Trend, Role & Importance. Challenges and Opportunity in IT & ITES Sector. Banking & Insurance Sector- Importance of Banking and Insurance Industry in India's Service Sector, Challenges and Opportunities.

### **Unit IV: India's International Trade**

Foreign Trade -Concept and Meaning, Advantages, Disadvantages, Composition and Direction of India's Exports & Imports. Special Economic Zones- Concept, History, Benefits, Arguments against SEZS. Foreign Capital and Aid- Need, Role, Problems. India's External Debt. Multinational Corporations(MNCs)- Role, Importance, Advantages and Disadvantages. Impact of MNCs on Indian Economy. Liberalization, Privatization, Globalization(LPG)- Meaning, Role, Impact of LPG on Indian economy. World Trade Organization (WTO)- Objectives, Working and Functions, WTO & India.

### **Books Recommended:**

1. Indian Economy, Datt & Sundharam, S Chand.
2. The Indian Economy: Problems and Prospects, D .R.Gadgil.
3. Globalization And Indian Economy, R.Chaddha, Sumit Enterprises.
4. Indian Economy : Problems of Development and Planning, A.N.Agrawal, New Age International.
5. Indian Economy, Misra & Puri, Himalaya Publishing House Pvt. Ltd.
6. Government of India- Five Year Plans.
7. Government of India- Economy Survey.
8. Reserve Bank of India- Annual Reports on Currency and Finance.

**Question Paper Pattern**  
**6T4- Indian Economy – II**

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

Time :- 3 hours

Marks-80

- Q.1.
- |  |     |          |          |
|--|-----|----------|----------|
|  | (a) | UNIT – I | 08 Marks |
|  | (b) | UNIT – I | 08 Marks |
|  |     | OR       |          |
|  | (c) | UNIT – I | 16Marks  |
- Q.2.
- |  |     |           |          |
|--|-----|-----------|----------|
|  | (a) | UNIT – II | 08 Marks |
|  | (b) | UNIT – II | 08 Marks |
|  |     | OR        |          |
|  | (c) | UNIT – I  | 16Marks  |
- Q.3.
- |  |     |            |          |
|--|-----|------------|----------|
|  | (a) | UNIT – III | 08 Marks |
|  | (b) | UNIT – III | 08 Marks |
|  |     | OR         |          |
|  | (c) | UNIT – I   | 16Marks  |
- Q.4.
- |  |     |           |          |
|--|-----|-----------|----------|
|  | (a) | UNIT – IV | 08 Marks |
|  | (b) | UNIT – IV | 08 Marks |
|  |     | OR        |          |
|  | (c) | UNIT – I  | 16Marks  |
- Q.5.
- |  |    |            |          |
|--|----|------------|----------|
|  | a) | UNIT – I   | 04 Marks |
|  | b) | UNIT – II  | 04 Marks |
|  | c) | UNIT – III | 04Marks  |
|  | d) | UNIT – IV  | 04 Marks |

**Elective Group- II**  
**6T5.1- Human Resource Management**

**UNIT-I**

**Introduction**

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

**UNIT-II**

**Recruitment selection and training**

**Recruitment:** - meaning, source; selection process and importance, placement and induction, career planning v/s manpower planning

**Training:** - meaning, method, training and development,

**UNIT-V**

**Labour welfare and Collective bargaining**

**Labour welfare:** - Safety and Health Measures Workers Participation in Management - Objectives for Wage Incentive - Fringe Benefits

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

**UNIT-IV**

**Human resource planning and accounting**

Human Resource Planning - Human Capital Investment - Expenditure vs. Productivity  
Meaning and Definition of Human Resource Accounting, Importance; Human Resource Accounting - Measurement of Human Value addition into Money Value

**Suggested Books:**

1. Human Resource Management - Dr. C.B. Gupta - Sultan and Sons.
2. Personnel & Human Resource Management - P. Subba Rao - Himalaya Publishing House.
3. Human Resource and Personnel Management - K. Aswathappa - Tata Mc Graw Hill Publishing Co. Ltd.

Human Resource Management, Dr. Arvind shende, Dr. Dilip Vairagade, Dr. Devendra. Mohture, Anuradha Prakashan, Nagpur.

4. Personnel Management & Human Resources - C.S. Venkata Rathnam & B.K. Srivastava. TMPL.

5. ekuoh; lallk/ku O;oLFkkiu & MkW-es?kk ukusVdj&lkbZukFk izdk”ku]ukxiqj

**Question Paper Pattern**  
**6T5.1- Human Resource Management**

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

Time :- 3 hours

Marks-80

Q.1.

- |     |          |          |
|-----|----------|----------|
| (a) | UNIT – I | 08 Marks |
| (b) | UNIT – I | 08 Marks |

OR

- |     |          |         |
|-----|----------|---------|
| (c) | UNIT – I | 16Marks |
|-----|----------|---------|

Q.2.

- |     |           |          |
|-----|-----------|----------|
| (a) | UNIT – II | 08 Marks |
| (b) | UNIT – II | 08 Marks |

OR

- |     |          |         |
|-----|----------|---------|
| (c) | UNIT – I | 16Marks |
|-----|----------|---------|

Q.3.

- |     |            |          |
|-----|------------|----------|
| (a) | UNIT – III | 08 Marks |
| (b) | UNIT – III | 08 Marks |

OR

- |     |          |         |
|-----|----------|---------|
| (c) | UNIT – I | 16Marks |
|-----|----------|---------|

Q.4.

- |     |           |          |
|-----|-----------|----------|
| (a) | UNIT – IV | 08 Marks |
| (b) | UNIT – IV | 08 Marks |

OR

- |     |          |         |
|-----|----------|---------|
| (c) | UNIT – I | 16Marks |
|-----|----------|---------|

Q.5.

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

**Foundation Group II**  
**6T6.2- Industrial Law**

**Level of Knowledge:** Basic Conceptual Knowledge

**Objective:** To make students aware about Various Laws relating to Industries [with amendments up to June 2016 in respective Acts]

**Unit -I**

- (i) Indian Factories Act-1948: Important Definitions, Object & Scope, Provision regarding workers Health, Provision regarding Safety of Workers,
- (ii) Rules regarding Labour Welfare, Provision regarding Adults, women workers and Young Workers.
- (iii) Industrial Dispute Act-1947: Concept, Objectives and Significance, Authorities for settlement of Industrial Dispute-their work procedure & Powers,
- (iv) Concept and Distinction between Strike, Lockouts, Layoff & Retrenchments

**Unit-II**

- (i) Law relating to Wages: Object, Scope and Application of Minimum Wages Act-1948 and Payment of Wages Act 1936
- (ii) Law Relating to Bonus and Gratuity: Object, Scope and Application of Payment of Bonus Act 1965 and Payment of Gratuity Act 1972
- (iii) Law Relating to Employee State Insurance and Provident Fund: Object, Scope and Application of The Employee's State Insurance Act 1948 and Employee's Provident Fund & Miscellaneous Provision Act 1952
- (iv) Law Relating to Workmen Compensation and Maternity Benefits: Object, Scope and Application of Workmen Compensation Act-1923 and Maternity Benefits Act 1961

**Unit-III**

- (i) Child Labour (Prohibition and Regulation) Act 1986: Object Scope and Application
- (ii) Trade Union Act 1926: Object Scope and Application. Regsiteration of Trade Union.
- (iii) International Labour Organization (ILO): Background and Importance of ILO and its impact on Indian Labor Laws
- (iv) Contract Labour Act: Object Scope and Application

**Unit-IV**

- (i) Meaning and Nature of Industrial Estate, Software Technology Park, SEZ, Co-operative Industrial Estate
- (ii) Intellectual Property Rights Law In India: Object and Scope of Patent, Copyrights, Trademark and Industrial Design
- III) Procedure for registration of Trademarks and Copyrights.
- (IV) Environment Protection Act 1986: Objective and Scope, Location of Industries, Processes & Operation, offense and Penalties

**Reference Books:**

- Business Law Including Company Law, Gulshan, S S and Kapoor, G K: , New Age International (P) Ltd., Publishers
- Business Law, M.C. Kuchhal and Vivek Kuchhal , Vikas Publishing House, New Delhi
- Business and Corporate Laws, V.S. Datey, Taxman, New Delhi
- Mercantile Law, N.D. Kapoor, Sultan Chand & Sons, Educational Publishers, New Delhi.
- Business & Industrial Law , Dr. Arvind shende, Dr. Mohture, Dr. Dixit, Anuradha Prakashan Nagpur.

**Question Paper Pattern  
Foundation Group II  
6T6.2- Industrial Law**

**TIME:- 3 Hours]**

**[Full Marks:- 80**

Q.1.	(a) UNIT – I	08 Marks
	(b) UNIT – I	08 Marks
	OR	
	(c) UNIT – I	16Marks
Q.2.	(a) UNIT – II	08 Marks
	(b) UNIT – II	08 Marks
	OR	
	(c) UNIT – I	16Marks
Q.3.	(a) UNIT – III	08 Marks
	(b) UNIT – III	08 Marks
	OR	
	(c) UNIT – I	16Marks
Q.4.	(a) UNIT – IV	08 Marks
	(b) UNIT – IV	08 Marks
	OR	
	(c) UNIT – I	16Marks
Q.5.	a) UNIT – I	04 Marks
	b) UNIT – II	04 Marks
	c) UNIT – III	04Marks
	d) UNIT – IV	04 Marks

**Allocation of marks for all the subjects**

<b>1a</b>	<b>Two periodical class tests</b>	<b>08marks</b>
<b>1b</b>	<b>An assignment/Viva/Group Discussion/Seminar based on curriculum to be assessed by the teacher concerned</b>	<b>08marks</b>
<b>1c</b>	<b>Overall conduct as a responsible learner</b>	<b>04marks</b>
<b>1</b>	<b>Internal assessment Total marks</b>	<b>20 marks</b>
<b>2</b>	<p><b>Unit- I            20 marks</b></p> <p><b>Unit-II            20 marks</b></p> <p><b>Unit-III           20 marks</b></p> <p><b>Unit-IV            20 marks</b></p> <p style="text-align: center;"><b>Semester wise End Examination marks</b></p>	<b>80 marks</b>
	<b>Total marks per subject</b>	<b>100 marks</b>



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8- Lkgk;d dqylfpo ¼O;ko;k;hd

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11- izHkkjh vf/kdkjh ¼izdk'ku

foHkkx½

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