

B.Com.Final  
Examination 2014

Prospectus No.2014153

संत गाडगे बाबा अमरावती विद्यापीठ  
SANT GADGE BABA AMRAVATI UNIVERSITY

वाणिज्य विद्याशाखा  
(FACULTY OF COMMERCE)

अभ्यासक्रमिका  
वाणिज्य स्नातक अन्त्य,परीक्षा २०१४  
(त्रिवर्षीय अभ्यासक्रम)

**PROSPECTUS**  
of  
The B.Com. Final Examination 2014  
(Three Year Degree Course)



2013

Price Rs. /-

Visit us at [www.sgbau.ac.in](http://www.sgbau.ac.in)

PUBLISHED BY  
**Dineshkumar Joshi**  
Registrar  
Sant Gadge Baba  
Amravati University  
Amravati- 444 602

- 
- © “या अभ्यासक्रमिकेतील (Prospectus) कोणताही भाग संत गाडगे बाबा अमरावती विद्यापीठाच्या पूर्वानुमती शिवाय कोणासही पुनर्मुद्रित किंवा प्रकाशित करता येणार नाही.”
- © “No part of this prospectus can be reprinted or published without specific permission of Sant Gadge Baba Amravati University.”

**SANT GADGE BABA AMRAVATI UNIVERSITY, AMRAVATI****SPECIAL NOTE FOR INFORMATION OF THE STUDENTS**

- (1) Notwithstanding anything to the contrary, it is notified for general information and guidance of all concerned that a person, who has passed the qualifying examination and is eligible for admission only to the corresponding next higher examination as an ex-student or an external candidate, shall be examined in accordance with the syllabus of such next higher examination in force at the time of such examination in such subjects papers or combination of papers in which students from University Departments or Colleges are to be examined by the University.
- (2) Be it known to all the students desirous to take examination/s for which this prospectus has been prescribed should, if found necessary for any other information regarding examinations etc., refer the University Ordinances Booklet the various conditions/provisions pertaining to examination as prescribed in the following Ordinances.

Ordinance No. 1	:	Enrolment of Students.
Ordinance No. 2	:	Admission of Students
Ordinance No. 4	:	National cadet corps
Ordinance No. 6	:	Examinations in General (relevant extracts)
Ordinance No. 18/2001	:	An Ordinance to provide grace marks for passing in a Head of passing and Improvement of Division (Higher Class) and getting Distinction in the subject and condonation of deficiency of marks in a subject in all the faculties prescribed by the Statute NO.18, Ordinance 2001.
Ordinance No. 9	:	Conduct of Examinations (relevant extracts)
Ordinance No. 10	:	Providing for Exemptions and Compartments
Ordinance No. 19	:	Admission of Candidates to Degrees.
Ordinance No. 109	:	Recording of a change of name of a University student in the records of the University.

Ordinance No. 6/2008	:	For improvement of Division/Grade.
Ordinance No.19/2001	:	An Ordinance for Central Assessment Programme, Scheme of Evaluation and Moderation of answerbooks and preparation of results of the examinations, conducted by the University, Ordinance 2001.

**Dineshkumar Joshi**

Registrar

Sant Gadge Baba Amravati University

**PATTERN OF QUESTION PAPER ON THE UNIT SYSTEM**

The pattern of question paper as per unit system will be broadly based on the following pattern.

- (1) Syllabus has been divided into units equal to the number of question to be answered in the paper. On each unit there will be a question either a long answer type or a short answer type.
- (2) Number of question will be in accordance with the unit prescribed in the syllabi for each paper i.e. there will be one question on each unit.
- (3) For every question long answer type or short answer type there will be an alternative choice from the same unit. However, there will be no internal choice in a question.
- (4) Division of marks between long answer and short answer type question will be in the ratio of 40 and 60.
- (5) Each short answer type question shall Contain 4 to 8 short sub question with no internal choice.

I) i. Agricultural Management	Theory	70	24
	Internal	30	11
ii. Co-operative Management	Theory	70	24
	Internal	30	11
II) i. Principles of Marketing	Theory	70	24
	Internal	30	11
ii. International Marketing	Theory	70	24
	Internal	30	11
III) i. Fundamentals of Insurance	Theory	70	24
	Internal	30	11
ii. Indian Banking System	Theory	70	24
	Internal	30	11
IV) i. Internet and World Wide Web	Theory	70	24
	Practical	30	11
ii. Essential of E-Commerce	Theory	70	24
	Internal	30	11
* V) i. Computer Programming with VB. Net & Oracle	Theory	70	24
	Practical	30	11
ii. Business Accounting with Computer Applications	Theory	70	24
	Practical	30	11
**VI) i. ERP, MIS & DSS	Theory	70	24
	Internal	30	11
ii. Business with WWW	Theory	70	24
	Practical	30	11

\* The papers mentioned in Group (V) are compulsory for B.Com. Computer Application course

\*\* The papers mentioned in Group (VI) are compulsory for B.Com. Computer Management. course.

### Scheme for internal marks

For 15 Marks :	Class Room Test	...	05 Marks
	Home Assignment	...	05 Marks
	Seminar/Group Discussion	...	05 Marks
For 30 Marks :	2 Class Room Test	...	10 Marks
	(5 Marks each)		
	Home Assignment	...	10 Marks
	Seminar/Group Discussion	...	10 Marks

Sd/-

Amravati.  
Date: 10/4/2012

(Dr.M.K.Khedkar)  
Vice Chancellor

\*\*\*

### \* ORDINANCE NO. 147

### EXAMINATIONS LEADING TO THE DEGREE OF BACHELOR OF COMMERCE (वाणिज्य स्नातक)

- The following shall be the examinations, leading to the Degree of Bachelor of Commerce (वाणिज्य स्नातक) namely :-
  - the B.Com. Part-I (वाणिज्य स्नातक भाग-१) Examination,
  - the B.Com. Part-II (वाणिज्य स्नातक भाग-२) Examination, and
  - the B. Com. Final (वाणिज्य स्नातक अन्त्य) Examination.
- The duration of the Degree Course under this Ordinance shall be of three academic years with the B.Com. Part-I (वाणिज्य स्नातक भाग-१) Examination at the end of the first academic year, the B.Com. Part-II (वाणिज्य स्नातक भाग-२) Examination at the end of the second academic year and the B. Com. Final (वाणिज्य स्नातक अन्त्य) Examination at the end of the third year.
- The Examinations specified in the preceding paragraph shall be held twice a year at such places and on such dates as may be appointed by the Academic Council.
- Subject to compliance with the provisions of this Ordinance and of other Ordinances in force from time to time, an applicant for admission to:-
  - the B. Com. Part-I (वाणिज्य स्नातक भाग-१) Examination shall have :-

- passed the 12th Standard Examination of the Maharashtra State Board of Secondary and Higher Secondary Education, with English at Higher or Lower level and Modern Indian Languages 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 recognised as equivalent thereto; in such subjects and with such standards of attainments as may be prescribed;

\* As amended by Ordinance No.1 of 1980, 43 of 1980, 4 of 1981, 30 of 1981, 12 of 1983, 19 of 1983, 7 of 1985, 4 of 1986, 17 of 1987, 10 of 1992, 4 of 1998, 2 of 1999, 9 of 2000, 11 of 2000, 16 of 2001 and 18 of 2003.

- i. English.
- ii. Any one of the Languages as per Syllabus.
2. Commerce Discipline :
  - i. Economics (Money, International Trade and Public Finance)
  - ii. Advanced Accounting and Auditing.
  - iii. Mathematics and Statistical Techniques.
  - iv. Business Planning and Policies.
3. Applied Components :  
Any one subject from the Applied Component Group given below.  
Applied Component Group
  - i) Business Data Processing.
  - ii) Taxation in India.
  - iii) Advertising, Sales Promotion and Sales Management.
  - iv) Office Management and Secretarial Practice.
  - v) Principles and Practice of Insurance.
  - vi) Tax procedure and practices.

- (Notes : 1. The Examinee must offer same subject from the applied Component group which he had offered for B.Com.I Examination.
2. The Examinees who offered the subject 'Computer Fundamentals and Operating System' for B.Com.Part-I from applied component group will have to offer the subject ' Business Data Processing' for B.Com.-Part II from the applied Component Group.).

Provided that every examinee shall be examined in the Language as offered for the B.Com. Part-I Examinations.

- ◆ (BB) An examinee admitted in the Academic session 2004-2005 for the B.Com.Part-II (वाणिज्य स्नातक भाग-२) and to be examined in Summer-2005 shall be examined in the following subjects namely:-

1. Languages :
  - i. English
  - ii. Any one of the languages as per syllabus
2. Commerce discipline:
  - i. Corporate Accounting

◆ Shall have force from the academic session 2004-2005 for B.Com. Part-II Examination

- ii. Business Mathematics and Statistics
- iii. Income Tax & Auditing
- iv. Money and Financial System
- v. Information Technology and Business Data Processing.

Provided that every examinee shall be examined in the language as has been offered for the B.Com.Part-I, examination.

- @ 9. (C) An examinee for the B. Com. Final (वाणिज्य स्नातक -अन्त्य) Examination shall be examined in the following subjects namely :-

1. Languages :
  - i) English
  - ii) Any one of the Languages as per Syllabus.
2. Commerce Discipline :
  - i. Economics (Economics of Development)
  - ii. Cost & Management Accounting.
  - iii. Business and Industrial Laws.
  - iv. Business Administration.
3. Applied Component :  
Any one subject from the Applied Component Group given below :  
Applied Component Group
  - i) Computer Applications.
  - ii) Taxation in India.
  - iii) Advertising, Sales Promotion and Sales Management.
  - iv) Office Management and Secretarial Practice.
  - v) Principles and Practice of Insurance.
  - vi) Tax procedure and practices.

- (Notes : 1. The Examinee must offer the same subject from the applied component group which he had already offered for B.Com.-Part-I Examination.
2. The Examinees who offered the subject 'Business Data Processing' for B.Com.-II from applied component group will have to offer the subject 'Computer Application' for B.Com.-III for the applied component group.)

Provided that every examinee shall be examined in the Language as has been offered for the B.Com.Part-II Examination.

14. Unsuccessful examinees at the above examinations can be readmitted to the same examination on payment of a fresh fee and such other fees as may be prescribed.

@15 (A) Any person who has passed the First Degree Examination of this university in any Faculty except Commerce shall be admitted to the Examination in the additional subjects prescribed for the B. Com. Examinations, without being required to prosecute a regular course of studies in the subjects in a College, Such an examinee will be required to take the papers of subject from any of the group (except languages) comprised in any of the Boards of Studies prescribed for B. Com. Part-I Examination and the corresponding subjects from the same Boards of Studies prescribed for B. Com. Part-II and Final Examination simultaneously, and on securing not less than the minimum marks prescribed for the subjects shall be issued a Certificate of having passed the examination in that Additional Subjects as the case may be.

(B) The application for admission to the Examination under (A) above shall be submitted to the Registrar not less than three months before the date of commencement of the Examination.

16. Provisions of Ordinance No. 18 of 2001, relating to an Ordinance to provide grace marks for passing in a head of passing and improvement of Division (Higher class) and getting distinction in the subject and condonation of deficiency of marks in a subject in all the faculties prescribed by the Statute No.18, Ordinance 2001, and of Ordinance No.10 relating to grant of Exemptions and Compartment shall apply to the Examinations under this Ordinance.
17. As soon as possible after the examination, but not later than 30th June, next following, in case of examinations held in March-April and 28th February next following, in case of examinations held in October-November, the Board of Examinations shall publish a list of successful examinees arranged in three Divisions. The names of the examinees passing the examination as a whole in the minimum prescribed period and obtaining the prescribed number of places in the First or Second Division shall be arranged in Order of Merit as provided in the Examinations in General Ordinance No. 6.

Provided that the merit lists only be published for Summer Examination.

18. Notwithstanding anything to the contrary in this Ordinance, no person shall be admitted to an examination under this Ordinance, if he has already passed the same examination or an equivalent examination of any other University.
19. Examinees successful at B. Com. Part-I (वाणिज्य स्नातक भाग-१) Examination and B. Com. Part-II (वाणिज्य स्नातक भाग-२) Examination shall be entitled to receive a certificate signed by the Registrar and those passing the B.Com Final (वाणिज्य स्नातक अन्त्य) Examination shall on payment of the prescribed fees receive a Degree in the prescribed form signed by the Vice-Chancellor.

\* \* \* \* \*

**= APPENDIX - C****(वाणिज्य स्नातक अन्त्य)****B. Com. Final Examination.**

Subject	Paper	Maximum Marks	Minimum Marks
1) Languages :			
i. English	Paper	50	18
ii. Any one of the following Languages (Marathi, Hindi, Sanskrit, Urdu, Pali & Prakrit and Supplementary English).	Paper	50	18
2) Commerce Discipline :			
i. Economics (Economics of Development)	Paper	100	35
ii. Cost & Management Accounting.	Paper	100	35
iii. Business and Industrial Law	Paper	100	35
iv. Business Administration	Paper	100	35
3) Applied Component :			
Any One Subject from the following.	Paper	100	35
i) Computer Applications.	Theory	60	21
	Practical	40	14
ii) Taxation in India.	Theory	100	35
iii) Advertising, Sales Promotion and Sales Management.	Theory	100	35
iv) Office Management and Secretarial Practice.	Theory	100	35
v) Principles and Practice of Insurance.	Theory	100	35
vi) Tax procedure and practices	Theory	80	28
	Practical	20	7

- (Notes:**
1. The Examinee must offer the same subject from the applied component group which he had already offered for B.Com.Part-I Examination.
  2. The Examinees who offered the subject 'Business Data Processing' for B.Com.-II from applied component group will have to offer the subject 'Computer Application' for B.Com.-III from the applied component group).

\* \* \* \* \*

**AMRAVATI UNIVERSITY.**

The Executive Council dated 1/2-4-1977 has prescribed the Teaching Periods in the various subject as follows :

**COMMERCE FACULTY**

B.Com.Part-I	Accountancy	5 Periods per week.
	* Principles of Economics.	5 Periods per week.
	Other Subjects.	4 Periods per week.
	English	4 Lectures and 1 tutorial per week. (For a batch of 20 Students. A batch will not exceed 20 by more than 10% of 20)
	Other Languages	4 Periods per week.
B.Com.Part-II & B.Com.(Final)	* For all subjects except Languages	5 Periods per week.
	*II For Languages	
	1.For English	3 Periods per week.
	2.For Marathi & Other Indian Languages.	2 Periods per week.

\* Latest amended by the Executive Council, Dated 27/28-4-1979.

\*\*\*\*\*

**+ APPENDIX-C****( वाणिज्य स्नातक अन्त्य )****B.Com. Final Examination.**

Subject	Theory Practical	Maximum Marks	Minimum Marks
<b>1) Languages :</b>			
i. English	Theory	50	18
ii. Any one of the Languages as per syllabus	Theory	50	18
<b>2) Commerce Discipline:</b>			
i. Cost & Management Accounting	Theory	100	35
ii. Business Environment	Theory	100	35
iii. Business Regulatory Framework & Company Law	Theory	100	35
iv. Any One Combination from the following			
I) i. Financial Management	Theory	70	21
	Practical	30 *	14
ii. Financial Market Operations	Theory	70	21
	Practical	30 *	14
II) i. Principles of Marketing	Theory	70	21
	Practical	30 *	14
ii. International Marketing	Theory	70	21
	Practical	30 *	14
III) i. Fundamentals of Insurance	Theory	70	21
	Practical	30 *	14
ii. Indian Banking System	Theory	70	21
	Practical	30 *	14
IV) i. Internet and World wide Web	Theory	70	21
	Practical	30	14
ii. Essentials of E-Commerce	Theory	70	21
	Practical	30	14

**\* SCORE SYSTEM IN PRACTICAL**

- Two best out of three periodical class tests held in a given course shall carry a weightage of 15 marks.
- A better of the two assignment-based class presentations to be selflessly assessed by the teacher concerned shall account for 5 marks.
- Active participation in routine class instructional deliveries shall become the basis for award of another 5 marks.
- Overall conduct as a responsible student, mannerism and articulation, and exhibit of leadership qualities in organizing related academic activities shall claim consideration worth 5 marks.

\*\*\*\*\*

**Detailed Syllabus for B.Com. Final****1. LANGUAGES****(Effective from the Session 2012-2013)****(1) ENGLISH (COMPULSORY)****Time: 2 Hours****Marks : 35****Texts Prescribed-****1. FRAGRANT ASPIRATIONS :**

An Anthology of Prose & Poetry  
Published by- S.Chand & Co. Nagpur

**Lessons Prescribed :**

- |                              |                       |
|------------------------------|-----------------------|
| 1. Globalisation             | — Joseph Stiglitz     |
| 2. The First Case            | — M.K.Gandhi          |
| 3. The Fly                   | — Katherine Mansfield |
| 4. Of Travel                 | — Francis Bacon       |
| 5. Popular Superstitions     | — Joseph Addison      |
| 6. What I Require from Life  | — J.B.S.Haldane       |
| 7. The Function of Education | — J. Krishnamurti.    |
| 8. The Doctor's Word         | — R.K.Narayan         |

**Poems Prescribed :**

- |   |                               |
|---|-------------------------------|
| 1. Stay Calm                            | — Grenville Kleiser           |
| 2. "Thou Art Indeed Just, Lord"         | — G.M.Hopkins                 |
| 3. Yussouf                              | — James Russel Lowell         |
| 4. A Psalm of Life                      | — Henry Wadsworth Longfellow. |
| 5. Say Not The Struggle Naught Availeth | — Arthur Hugh Clough.         |
| 6. The Village School Master            | — Oliver Goldsmith            |
| 7. From Hamlet                          | — William Shakespeare         |
| 8. Ode to Autumn                        | — John Keats.                 |

**Distribution of Marks-****"Fragrant Aspirations" :**

An Anthology of Prose & Poetry

- |  |            |
|--|------------|
| Q.1 Any 4 Short answer questions out of 7 (4 Marks each) | — 16 Marks |
| Q.2 Any 4 Short answer questions out of 7 (3 Marks each) | — 12 Marks |
| Q.3 ESSAY (Essay expected in about 300 words)            | — 07 Marks |

---

**Total — 35 Marks**

\*\*\*\*\*

## २) हिन्दी ( अनिवार्य )

समय - २ घंटे

कुल अंक : ३५

**पाठ्यपुस्तक -** हिन्दी गद्य - संकलन, संपादिका - मधुलिकाराय  
**प्रकाशक -** एस चंद्र एण्ड कम्पनी लि. रामनगर, नई दिल्ली  
 पाठ्यक्रम का इकाइयों में अंक विभाजन एवं प्रश्नों का स्वरूप निम्नानुसार है।

**इकाई एक -** उत्साह, उसने कहा था, खोकाबाबू का प्रत्यावर्तन, (१० अंक)  
 साहित्य का स्तर एवं घीसा इन पाँच पाठों में से एक दीर्घोत्तरी प्रश्न पूछा जाएगा।

**इकाई दो -** धिक्कार, अशोक के फूल, अपनी अपनी हैसियत, मानवीय (१५ अंक)  
 मूल्यों के प्रतिष्ठापक एवं जीवन-मृत्यु इन पाँच पाठोंमेंसे तीन-तीन प्रश्नों के दो समूह होंगे, जिनमें से किसी एक समूह के प्रश्नों के उत्तर देने होंगे। प्रत्येक प्रश्न पर समान ५ अंक और तीन प्रश्नों पर कुल अंक होंगे -१५।

**इकाई तीन - निबंध लेखन -** (१० अंक)  
 (वाणिज्य, उद्योग अथवा कृषी विषयों में से ही निबंध लेखन दिया जाए)

**सूचना -** १. प्रत्येक प्रश्न के लिए विकल्प दिया जाए।  
 २. दीर्घोत्तरी प्रश्न का उत्तर लगभग १०० पंक्तियों में अपेक्षित है।  
 ३. लघूत्तरी प्रश्न का उत्तर लगभग २५ पंक्तियों में अपेक्षित है।  
 ४. निबंध लेखन के लिए कम से कम पाँच विषय विकल्प के रूप में दिए जाएँ एवं निबंध कम से कम पाँच पाँच सौ शब्दोंका होना चाहिए।

५. **अंतर्गत मूल्यांकन** - (१५ अंक)  
 १) इकाई मूल्यांकन - ५ अंक  
 २) गृहपाठ - ५ अंक  
 ३) परिसंवाद / समूहचर्चा - ५ अंक

**संदर्भ ग्रंथ -**

- व्यावसायिक हिन्दी - आर.एन.दुबे,प्रभाकर गुप्ता- प्र. नेशनल पब्लिशिंग हाऊस, दिल्ली.
- आधुनिक हिन्दी निबंध - डॉ. बापूराव देसाई - चिन्तन प्रकाशन कानपूर.

## ३) संस्कृत (आवश्यक)

वेळ - २ तास

एकूण गुण : ३५

**पुस्तकाचे नांव -** संस्कृत - स्तबक :। भाग-३, जय पब्लिकेशन्स, पुसद.

**संपादक -** प्रा. कु. अलका बेडेकर, डॉ. ज्योती नाईक, डॉ. माधुरी कलकोटे

भाग-१ महाकवी भवभूतीकृत उत्तररामचरितम् नाटक पंचमोऽङ्क - २० गुण  
 भाग-२ भर्तृहरिकृत नीतिशतकम् मधील निवडक श्लोक - १० गुण  
 भाग-३ व्याकरण - ०५ गुण

अ) १,४,६,१० या गणांच्या परस्मैपदी प्रथम भुतकाळी रूपे  
 ब) पितृ, मातृ, सर्व या नाम-सर्वनामाची रूपे

**अभ्यासक्रम व गुण विभाजन खालीलप्रमाणे करण्यात आले आहे.**

वेळ : २ तास

एकूण गुण - ३५

**भाग -१ -**

प्रश्न-१ - तीन पैकी दोन श्लोकांचा अनुवाद - १० गुण  
 प्रश्न-२ - दोन पैकी एक दीर्घोत्तरी प्रश्न - १० गुण

**भाग-२ -**

प्रश्न-३ - तीन पैकी २ श्लोकांचा अनुवाद - १० गुण

**भाग-३ -**

प्रश्न -४- आठ पैकी पाच रूपे ओळखा - ०५ गुण  
 (शब्दरूपे व धातुरूपे एकत्रित)

**संदर्भग्रंथ :**

- उत्तरराम चरितम् - संपादक, प्रा. दि.मो. हातवळणे, सातारा
- उत्तररामचरितम् - संस्कृत सिरीज ऑफीस, वाराणसी
- नीतिशतकम् - भाषांतर - डॉ. माधुरी कलकोटे, परिमल प्रकाशन, पुसद.
- अभिनव संस्कृत व्याकरण - नवनीत पब्लिकेशन्स (इं) लि. शारदाश्रमाजवळ, भवानी शंकर रोड, दादर- मुंबई - ४०००२८

**सूचना -** अंतर्गत मूल्यांकनासाठी १५ गुण असून त्याचे विभाजन खालील प्रमाणे आहे.

- |   |   |        |
|---|---|--------|
| १) समूहचर्चा किंवा चर्चासत्र (परिसंवाद) | : | ०५ गुण |
| २) घटक चाचणी                            | : | ०५ गुण |
| ३) गृहपाठ                               | : | ०५ गुण |



**UNIT-IV** The following lessons from Text :

07

سوداگرو سوداگری

**UNIT-V** Communication skill 04  
(a) Official letters:  
(b) Commercial letters :  
Orders, Sale, Purchases letters. etc.

### 6) SUPPLEMENTARY ENGLISH

**Time: 2 Hours** **Marks : 35**

#### 1. Current English for Language Skills

Ed. by M.L.Tikko and A.E. Subramanian

Published by Macmillan India Ltd. Nagpur.

#### Lessons Prescribed :

- |       |                              |                                |
|-------|------------------------------|--------------------------------|
| i)    | The Book of Nature           | — Jawaharlal Nehru             |
| ii)   | A Day's Wait                 | — Ernest Hemingway             |
| iii)  | I was Gandhi's Jailer        | — Patrick Quinn                |
| iv)   | Too Dear                     | — Leo Tolstoy                  |
| v)    | My Greatest Olympic Prize    | — James Owens                  |
| vi)   | The Owl Who Was God          | — James Thurber                |
| vii)  | My Struggle For An Education | — Booker T. Washington         |
| viii) | Maori Villages               | — M. Brown                     |
| ix)   | Hari                         | — Nayantara Sahgal             |
| x)    | Michael Goes Climbing        | — The Children's Encyclopedia. |

#### 2. Great Expectations :

Retold by Patricia Atkinson.

Published by Macmillan India Ltd. Nagpur.

#### Distribution of Marks.

#### 1. Current English for Language Skills.

- Q.1 Any 4 short-answer questions out of 7 .. 20 marks  
(5 Marks each)  
(Answers expected in about 100 words each)

#### 2. Great Expectations

- Q.2 Any 3 short-answer questions out of 6 .. 15 Marks  
(5 Marks each)  
(Answers expected in about 100 words each.)

**Total .. 35 Marks**

## 2) COMMERCE DISCIPLINE

### (i) COST AND MANAGEMENT ACCOUNTING

(To be implemented from the session 2012-13)

**Time : 3 Hours**

**Marks : 70**

**Objective :** This course exposes the students to the basic concepts and tools used in Cost and Management Accounting and provides an understanding of the application of accounting techniques for management.

**Unit-I-** 1.1 Introduction of Cost Accounting : Nature and scope of cost accounting; Cost concepts and classification; Methods and techniques; Installation of costing system.  
1.2 Management Accounting : Meaning, nature, scope and functions of management accounting; Role of management accounting in decision making; Management accounting v/s financial accounting; Tools and techniques of management accounting.

**Unit-II-** 2.1 Accounting for overheads : Classification, absorption of overhead, Determination of overhead rates.  
2.2 Cost Ascertainment : Unit or single costing, Problems on cost statement, Tender and quotations.

**Unit-III-** 3.1 Reconciliation of cost and financial accounts : Meaning, reasons for variations, Different treatment of items, Items appearing only in cost accounts. Problems on reconciliation of cost accounts with financial accounts.  
3.2 Process Costing : Principles- Distinction between process and job order Advantages and disadvantages of process costing-losses and wastage. Joint and By-Products, Methods of assigning joint costs. Accounting for Joint and By-Product, Problems on process costing.

**Unit-IV-** 4.1 Financial statement : Ratio Analysis, Classification of ratio-Profitability ratios, Turnover ratios, Advantages of ratio analysis. Limitations of accounting ratios, Problems on Ratio, Analysis on profit and loss account basis.  
4.2 Break Even Analysis : Break-Even concept. Direct costing and break-even indications, Break even indications and management decisions, Use of P/V Ratio for decision making, Cost-Profit-Volume relationship, Fixed cost variation. Problems on Break-Even Analysis.

#### **Unit-V- Budget and Budgetary control :**

- Meaning, objectives, Merit and limitations, Types of Budget. Fixed and flexible budgeting. Zero base budgeting. Responsibility accounting, Performance budgeting.
- Problems on cash Budget and flexible Budget.

- 1.3 Indian Trade & Industry- Balance of Trade & Balance of payment, Industrial sickness, Current Trends in Indian Industries.
- 1.4 Indian Agricultural- Main feature, Problems, Agriculture finance, Role of Agriculture in the Development of Indian Economy, Govt. Policy to Agriculture.

#### **Unit-II-Problem in Development of India.**

- 2.1 Human Resource in India: Population structure, Characteristics, Human resource as a production factor, Role of Indian human resource in Global scenario.
- 2.2 Unemployment in India- Causes, classification impact, remedies.
- 2.3 Indian Poverty- Concept, nature, causes, remedies, Role of Govt. in poverty abolition, vicious circle of poverty.
- 2.4 Regional imbalance & social injustice in India.

#### **Unit-III-Role of Government.**

- 3.1 Indian Industrial Policy : Concept, nature & significance, Indian Industrial policy-1956, 1980, 1991, 2007.
- 3.2 Free Trade policy, Export- Import policy, Foreign direct investment policy, SEZ.
- 3.3 L.P.G.- Concept, Effects on various sectors of Indian Economy, Constitutional approaches regarding new Economic policy.
- 3.4 Regulation of Foreign Investment.

#### **Unit-IV-Planning in India.**

- 4.1 Concept, Objects & Brief History of five year plan.
- 4.2 Detail study of Tenth five year plan & objective of Eleven five year plan.
- 4.3 Finance Commission : Objectives, Functions, Role in allocation of resources, Detail study of Eleven finance Commission.
- 4.4 Current trends in central & state planning impact of global economic changes on Indian planning.

#### **Unit-V-International Business Environment.**

- 5.1 International Trading Environment.
- 5.2 Foreign Trade & Economic Growth.
- 5.3 International Economic Grouping- SAFTA, SARC, European Union, Central American Common Market.
- 5.4 International Economic Institutions : GATT, IMF, World Bank, WTO, Counter Trade & N-Deal.

#### **Books Recommended-**

1. Indian Economy- Dutt. R, K.Sundarama, S. Chand, Delhi.
2. The International Business Environment - Sundaram & Black- Prentice Hall, New Delhi.
3. Indian Economy- Agrawal A.N.- Vikas Publishing House, New Delhi.

4. Environmental Economics, Hedge Lan – Mc Millan, Hampshire.
5. व्यावसायिक पर्यावरण : डॉ.आत्माराम पळनीटकर
6. भारतीय नियोजन आणि आर्थिक विकास : डॉ.श्री.आ.देशपांडे, विद्या प्रकाशन, नागपुर

\*\*\*

#### **(iii) BUSINESS REGULATORY FRAMEWORK AND COMPANY LAW**

**Time: 3 Hours**

**Marks:70**

**UNIT-I :** Indian Contract Act, 1872. Principle of Contracts Sections 1 to 75 Specific Contracts.

**UNIT-II:** Special Contracts : Indemnity, Guarantee; Bailment and pledge; Agency.

Consumer Protection Act 1986 : Salient features; Definition of Consumer; Grievance redressal machinery.

The Right to information Act, 2005 : Salient features, Definitions, Procedure of obtaining information, Method of Disposal, Central and State information Commission, functions and duties of Commissions and Appeal over it.

**UNIT-III:** Sale of Goods Act, 1930

Formation of contracts of Sale ; Goods and their classification, price; Conditions and warranties; Transfer of property in goods; Performance of the contract of sales; Unpaid seller and his rights, Sale by auction; Hire purchase agreement.

Negotiable Instruments Act 1881 : Definition of negotiable instruments; Features; Promissory note; Bill of exchange & Cheque; Holder and holder in the due course; Crossing of a Cheque, Types of crossing; Negotiation; Dishonour and discharge of negotiable instrument.

**UNIT-IV:** Joint stock Company : Meaning; Kinds; Classification of company.

Formation of company : Promoter-duties, Liabilities and position. Incorporation of company, Memorandum of association, Articles of association and prospectus of company.

**UNIT-V :** Shares : Share capital; Members; Share capital transfer and transmission of shares.

Company Meetings- Kinds, quorum, voting resolutions, minutes.

service training. Financial assistance to Co-operative sector from Govt., Reserve Bank of India and S.B.I. and N.C.D.C. State Co-operative Bank and NABARD.

- Unit-III :** **Study of the working of :**
- Agricultural Credit Co-operative Societies.
  - Marketing Co-operative Societies.
  - District Co-operative Bank.
  - Industrial Co-operative Societies.
- Unit-IV :** Planning, Organisation, Direction, Controlling and Co-ordination of Co-operative Societies. Holding meetings of Co-operative Societies. Problems of Co-operative Societies.
- Unit-V :** Feature of Maharashtra Co-operative Societies Act. 1960. Bye-Laws of Co-operative Societies. Study of bye-Laws of selected types of Co-operative such as primary Agricultural Credit Co-operative Society, Dairy Co-operative Society, Consumer Co-operative Store.

**Reference Books :**

- Theory, History and practice of Co-operation by R.D.Bedi.
- Farm Credit and Co-operative in India by Naidu.
- सहकार सिध्दांत आणि व्यवहार : गो.स. कामत

\*\*\*\*\*

**COMBINATION-II  
(MARKETING)**

**i) PRINCIPLES OF MARKETING**

**Time: 3 Hours**

**Marks:70**

**Objective: -** To help the students to understand the concept of marketing and its applications.

**Unit I: INTRODUCTION TO MARKETING**

- Marketing – nature, scope and importance in Business and Economy.
- Concepts of Marketing – Production concept, Product concept, Selling concept, Marketing concept, & Modern Marketing concept.
- Marketing environment – External & Internal Environment Marketing Mix (4 P.s)
- Market Segmentation: Concept and bases
- Consumer behavior – Concept and factors affecting.

**Unit II: PRODUCT DECISION**

- Product – Concepts and types
- Product – Planning and development
- Packaging role and functions
- Brand name and Trade Mark
- Product Life Cycle.

**Unit III: PRICING DECISION**

- Price – meaning, objectives and importance
- Factors – affecting price of a product/service
- Pricing methods, Types discounts and rebates

**Unit IV: DISTRIBUTION DECISION.**

- Distribution Channels – Concept, functions and Types
- Factors affecting Choice of Distribution Channel.
- Retailers and Wholesaler
- Physical distribution of Goods – Transportation and Warehousing

**Unit V: PROMOTION DECISION**

- Promotion – Concept, Methods, and optimum mix
- Advertising media – Types and their relative merits and limitation
- Characteristics of an effective advertisement.
- Personal selling- concept, functions, of salesman classification of a successful sales person, selling as a career.

**Reference books.**

- Marketing Management by Kotler. Prentice Hall of India.
- Marketing Management by Varshneya and Gupta. Sultanchand and Sons.
- Marketing Principles and Practice, by S.A.Chunawalla. Himalaya Publishing House.

**ii) INTERNATIONAL MARKETING**

**Time: 3 Hours**

**Marks:70**

**Objective: -** To acquainting student with the operation of Marketing in International Environment

**Unit I: INTRODUCTION**

- International marketing – Nature Definition & Scope.
- International Marketing Environment – External and Internal.
- Domestic Marketing V/s International Marketing, Transaction
- Foreign Market identification & Selection.

4. Mishra M.N. : Life Insurance Corporation of India, Vols. I,II&III, Raj Books, Jaipur.
5. Gupta O.S. : Life Insurance, Frank Brothers, New Delhi.

## ii) INDIAN BANKING SYSTEM

**Time: 3 Hours**

**Marks:70**

### Unit-I INDIAN BANKING SYSTEM.

- 1.1 Concept, Meaning and Brief History of Banking.
- 1.2 Structure and Organization of Banking.
- 1.3 Types of Banking- Unit Banking, Branch Banking, E-Banking, Retail Banking.
- 1.4 Banking Services- A.T.M., Debit Card, Credit Card, Agency Services.
- 1.5 Nature, Scope and Importance of Banking Services.
- 1.6 Current Trends in Banking Services in India.

### Unit-II CO-OPERATIVE AND DEVELOPMENT BANKS.

- 2.1 Co-operative Bank- Meaning, Structure, Functions and Importance.
- 2.2 Regional rural Bank- Meaning, Objectives and Importance in rural development.
- 2.3 Development Bank- Concept, Objectives and Significance in Economic development.

### Unit-III COMMERCIAL AND PRIVATE BANKS.

- 3.1 Commercial Banks- Meaning, Definition, and Structure.
- 3.2 Functions and Importance of Commercial Banks.
- 3.3 Private Banks- Concept and Meaning, Role of Private Banks in Indian Economy.
- 3.4 Foreign Banks- Concept, Working Services regarding in India.

### Unit-IV STATE BANK OF INDIA AND RESERVE BANK OF INDIA.

- 4.1 Definition, Brief History, Organization of State Bank of India.
- 4.2 Objectives, Functions of State Bank of India.
- 4.3 Importance in Economic Development of State Bank of India.
- 4.4 Definition, Objectives and Functions of Reserve Bank of India.
- 4.5 Monetary Policy of Reserve Bank of India.
- 4.6 Credit Control, Measures, and their effectiveness.

### Unit-V REGULATION OF BANKS.

- 5.1 Banking Regulation Act. 1949- Brief History and Social Control.

- 5.2 Applications of Banking Regulation Act. 1949.
- 5.3 Regulation of Bank by Reserve Bank of India.
- 5.4 Regulation of Commercial Banks.
- 5.5 Regulation of Co-operative Banks.
- 5.6 Regulation of Private Banks.

### BOOKS RECOMMENDED :

1. Panandikar S.G and Mithani D.M.: Banking in India, Orient Longman.
2. Reserve Bank of India : Functions & Working.
3. Sayers R.S. : Modern Banking, Oxford University Press.
4. Shekhar and Shekhar : Banking Theory and Practice, Vikas Publishing House, New Delhi.
5. Tennan M.L. : Banking Law and Practice in India, Indian Law House, New Delhi.
6. Dr.Sudhir Bodhankar, Dr.Medha Kanetkar : भारतीय बैंकिंग प्रणाली-Shri Sainath Prakashan, Dharampeth, Nagpur.

\*\*\*\*

## COMBINATION-IV (E-COMMERCE)

### i) INTERNET AND WORLD WIDE WEB

**Time: 3 Hours**

**Marks :100**

**( Theory: 70 Marks; Practical + Viva: 30 Marks )**

**Objective:** The course aims at familiarizing the students with the basic concepts and ground rules of Internet and the various services it offers including designing of website, and how to access information from depositories in the world wide web.

### Unit-I : The mechanism of the Internet :

Distributed computing; Client-Server computing; Internet Protocol Suite; Protocol stack; Open system interconnection reference model (OSIRM) based on the international organization for standardization(Application Layer, Presentation Layer, Session Layer, Transport layer, Network Layer, Datalink Layer and Physical Layer); TCP/IP protocol suite model; Mechanism transmitting the message across the network and function of each layer; Processing of data at the destination.

### Unit-II : Internet Enabled Services:

Electronic mail; Mechanism to log on to the network; Mechanism to send and receive E-Mail; Usenet and Newsgroup; File transfer protocol(FTP); Telnet; Gopher;

**Unit-III: Applications in B2B:**

Applications of b2b; Key technologies for b2b; Architectural models of b2b; Characteristics of the supplier-oriented marketplace, buyer-oriented marketplace, and intermediary-oriented marketplace; Benefit of b2b on procurement reengineering, Just in Time delivery in b2b; Internet based EDI from traditional EDI; Marketing issues in b2b.

**Unit-IV : Applications in Governance :**

EDI in governance; E-government; applications of internet; Concept of government -to-business, business-to-government, and citizen-to-government; E-governance models; Private sector interface in e-governance.

**Unit-V : Emerging Business Models :**

Retail model; Media model; Advisory model; Made-to-order model; Do-it-yourself model; Information model; Emerging hybrid models; Emerging models in India.

**BOOKS RECOMMENDED:**

1. Agarwala Kamalesh N. and Agrawal Deeksha :  
Bride to Online Storefront; Macmillon India, New Delhi.
2. Agarwala Kamalesh N. and Agrawal Deeksha :  
Business on the Net-Introduction to E-Commerce; Macmillon India, New Delhi.
3. Agarwala Kamalesh N. and Agrawal Deeksha :  
Bulls, Bears and The Mouse-An Introduction to Online Stock Market Trading; Macmillon India, New Delhi.
4. Tiwari Dr. Murli Dr.:  
Education and JE-Governance; Macmillon India, New Delhi.
5. Afuah A. and Tucci C.:  
Internate Business Models and Strategies, Mc Graw Hill, New York.

**Internal Assessment Scheme**

1. Student will have to work under the guidance of the teacher and submit project report before one month of the commencement of the theory examination.
2. Student will have to work for project report throughout the year.  
He will visit different industries and consultants to seek their help and prepare project report under the guidance of the teacher.
3. A record of internal assessment must preserve and be presented by concern teacher for inspection if needed by concern authority upto six months from the date of declaration of result.
  - i) Weightage between theory and sessional should be 70%

and 30% respectively.

- ii) 30% marks will be based on continues evaluation of the student assignment, Class test, Seminars and Education tours and Project Report.

**NOTE:** Minimum three assignment and three Class test and one educational tour should be conducted clearing the year.

\*\*\*\*\*

**COMBINATION - V****(Computer Application)**

**(To be implemented from the session 2012-13)**

**(i) COMPUTER PROGRAMMING WITH****VB.NET & ORACLE**

**Time 3 hours)**

**(Marks-100**

(70 Marks for Theory and 30 Marks for Practical)

- Unit - I : Introduction to VB. Net, VB. Net project, design object, classes, Application object relationship, class design.
- Unit-II : VB. Net Language : Variables, Expressions, Statements Blocks, Structure variables, enumervates, Classes object, Control structures : Selection structures, Sub functions & parameters, errors & exceptions, scope.
- Unit-III : Object & Arrays : Data & object, Structures, Organizing data, arrays, collections, inheritance, Polymorphism. Winforms application : Winforms basics, user interface, Form Dialogus boxes, other options, Forms styles, Database & files in VB.Net.
- Unit-IV : Introduction to ORACLE : History & standardisation of SQL, Elements of SQL Database object, reserve words, Keywords, Variable, Data type operators. Types of SQL : DDL (Data Definition Language), (DML) Data manipulation language and **(DCL)** Data Control Language.
- Unit-V : PL/SQL : Introduction, Variable, Initialization of variable, Dynamic data types, Control Loop statements.

**Reference Books :**

1. Microsoft Press : MS Visual Basic .net step by step.
2. Microsoft Press : Programming MS Visual Basic. net.
3. Oracle Press : Oracle.
4. PL/SQL in 21 days (Techmedia) SAMS : Oracle PL/SQL.

**Practical :** At least 05(Five) practicals should be conducted on each unit.

#### Scheme of Examination

Year	Paper	Total Marks		Minimum Passing Marks	
		T	P	T	P
B.Com.III	Business Accounting with Computer Applications	70	*30	24	11

#### Division of Marks for Practical.

Record Preparation	05 Marks
Practical	15 Marks
Description	05 Marks
Viva	05 Marks

**Total ... 30 Marks**

(Use answer book for practical provided by the university)

**Note :** B.Com.III practical batch will be of 20 students.

**Practical :** Based on syllabus.

\*\*\*\*\*

#### COMBINATION - VI

(Computer Management)

(To be implemented from the session 2012-13)

(i) ERP, MIS & DSS

**Time : 3 Hours**

**Marks : 70**

**Unit-I** **ERP Introduction :** ERP, ES, potential of ERP-ES, Reasons, Evaluation modules, solutions, standards, model, Implementation, Benefits, success, factors, case study.

**Unit-II** **ERP system :** ERP Project, Life cycle, client server computing, architecture, Introduction to SAP, ERP system evaluations, case study of M&M & HLL net in C.

**Unit-III** **Introduction to MIS :** Importance, concept, Definition IT & MIS, Nature & scope, characteristics, functions, structure, classification, Decision support, OAS, BES, FIS marketing IS, HRIS.

**Unit-IV** **DSS :** Development of MIS : System development stages, Approaches, system Analysis, system decisions, Implementation modes, planning, evaluation, maintainance.

**Unit-V** **DSS :** Decision making, model, types, purpose level, knowledge of outcomes. Methods Decisions theory, utility decision free optimisation techniques, Information & system concept.

#### Reference Books :

1. Text Book & ERP- Mc Millan India.
2. Management Information system- Mc Millon India.
3. Alexis Leon. "ERP Demystified", Tata Mc Graw Hill.
4. Rahul V.Altekar "Enterprise wide Resource planning" Tata Mc Graw Hill.
5. Vinodkumar Garg & Venkitakrishan N.K. "Enterprise Resource planning concept & practice" P.H.I.
6. George M.Markakas, "Decision support" 2<sup>nd</sup> Edition Pearson Education,2005.
7. Efraim Turban, Jay E Aronson, Ting-peng Liang, "Decision support systems" 7<sup>th</sup> Edition, Pearson Education, 2006.

#### Scheme of Examination

1. Weightage between theory and sessional should be 70% and 30% respectively.
2. 30% marks will be based on continuous evaluation of the students assignment, class test, case study & seminars.
3. Minimum two assignment, two class test, and four case studies should be conducted in a year.

#### Break-up of 30 Marks is as under

Assignment	05 Marks
Class Test	05 Marks
Case Study	20 Marks

**30 Marks**

#### Minimum passing marks :

Theory ...	24 Marks
Internal Assessment...	11 Marks

\*\*\*\*\*