

B.Com.Part-I
Examination 2015

Prospectus No.2015151

संत गाडगे बाबा अमरावती विद्यापीठ
SANT GADGE BABA AMRAVATI UNIVERSITY

वाणिज्य विद्याशाखा
(FACULTY OF COMMERCE)

अभ्यासक्रमिका
वाणिज्य स्नातक भाग-१, परीक्षा २०१५
(त्रिवर्षीय अभ्यासक्रम)

PROSPECTUS
of
The B.Com. Part-I Examination 2015
(Three Year Degree Course)



2014

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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 (relevent 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 defficiency of marks in a subject in all the faculties prescribed by the Statute NO.18, Ordinance 2001.
Ordinance No. 9	:	Conduct of Examinations (relevent 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.

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

1. The following shall be the examinations, leading to the Degree of Bachelor of Commerce (वाणिज्य स्नातक) namely :-
 - (i) the B.Com. Part-I (वाणिज्य स्नातक भाग-१) Examination,
 - (ii) the B.Com. Part-II (वाणिज्य स्नातक भाग-२) Examination, and
 - (iii) the B. Com. Final (वाणिज्य स्नातक अन्त्य) Examination.
2. 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.
3. 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.
4. Subject to compliance with the provisions of this Ordinance and of other Ordinances in force from time to time, an applicant for admission to:-
 - (A) the B. Com. Part-I (वाणिज्य स्नातक भाग-१) Examination shall have :-
 - (i) 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.

- (ii) been unsuccessful at the Intermediate (10+2 Pattern) Examination of the University;
 - (iii) The Students seeking admission for vocational subject under U.G.C. Scheme, shall be eligible who fulfil the following condition, besides the admission qualification laid down in paras 4(A) i) & ii) above.
The Students who has passed 10+2 with the subjects Accounting & Business Studies.
 - (iv) Only 30 students will be eligible for admission for Vocational subject on merit basis.
- (B) The B. Com. Part-II (वाणिज्य स्नातक भाग-२) Examination shall have :-
- (i) passed the (वाणिज्य स्नातक भाग-१) B. Com. Part-I Examination of the University with English as one of the subjects of passing or an examination recognised as equivalent thereto; and
- (C) B. Com. Final (वाणिज्य स्नातक अन्त्य) Examination shall have passed B. Com. Part-II (वाणिज्य स्नातक भाग-२) Examination of this University.
5. A collegiate candidate shall have prosecuted a regular course of study for not less than one academic year before being admitted to B. Com. Part-I (वाणिज्य स्नातक भाग-१) or the B.Com. Part-II (वाणिज्य स्नातक भाग-२) or the B.Com. Final (वाणिज्य स्नातक अन्त्य) Examination.
 6. An applicant for the B. Com. Part-I (वाणिज्य स्नातक भाग-१) or the B. Com. Part-II (वाणिज्य स्नातक भाग-२) or the B. Com. Final (वाणिज्य स्नातक भाग-३) Examination shall have passed an examination specified in Clauses (A), (B) and (C) of Paragraph 4 respectively, not less than one academic year prior to his admission to the respective examination.
 7. Without prejudice to the other provisions of Ordinance No. 6 relating to the Examinations in General, the provisions of Paragraphs 5, 7, 8, 10, 27 and 32 of the said Ordinance shall apply to every Collegiate candidate.
 8. The fee for each of the examinations shall be as prescribed by the Competent Authority, time to time.
 - #9. (A) An examinee for the B. Com. Part-I (वाणिज्य स्नातक भाग-१) 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. Book keeping & Accountancy.
 - ii. Principles of Business Management.
 - iii. Principles of Economics.
3. Applied Component :
Any one subject from the applied component group given below:
 - i) Computer Fundamentals and Operating System.
 - ii) Taxation in India.
 - iii) Advertising, Sales Promotion and Sales Management.
 - iv) Office Management and Secretarial Practice.
 - v) Principles and Practice of Insurance.

OR

Any one subject from the following vocational subjects under U.G.C. Scheme.

- i) Tax Procedure and Practices.
- ii) Advertising, Sales Promotion and Sales Management.
- iii) Tourism and Travel Management.

*(AA) An examinee admitted in the Academic session 2003-04 for the B.Com. Part-I (वाणिज्य स्नातक भाग-१) and to be examined in Summer-2004 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) Business Economics
 - ii) Financial Accounting
 - iii) Principles of Business Management
 - iv) Computer Fundamentals & Operating System.

\$9. (B) An examinee for the B. Com. Part-II (वाणिज्य स्नातक भाग-२)

* Shall have force from the academic session 2003-2004 for B.Com. Part-I Examination

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 (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

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

ii. Any one of the languages as per syllabus

2. Commerce discipline:

- i. Corporate Accounting
- 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.

■(CC)An examinee admitted in the academic session 2005-2006 for the B.Com.Final (वाणिज्य स्नातक अन्त्य) and to be examined in Summer 2006 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. Cost & Management Accounting
- ii. Business Environment
- iii. Business Regulatory Frame work & Company Law
- iv. Any one combination from the following:
 - I. a) Financial Management
b) Financial Market Operations
 - II. a) Principles of Marketing
b) International Marketing
 - III a) Fundamentals of Insurance
b) Indian Banking system
 - IV a) Internet and world wide web
b) Essentials of E-Commerce

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

10. (A) The scope of the subjects shall be as indicated in syllabi.
#(B) Notwithstanding anything to the contrary, examinee shall have an option to offer any of the Medias - Marathi, Hindi or English for the Practical Part of the examination in the subject 'Accountancy' at any of the Examinations for M.Com./B. Com. degree irrespective of the Media offered by them for Theory Examination.

■ Shall have force from the academic session 2005-2006 for B.Com. Final Examination

11. The maximum marks which each subject carries and the minimum marks which an examinee must obtain in order to pass the B.Com. Part-I (वाणिज्य स्नातक भाग-१) or the B. Com. Part-II (वाणिज्य स्नातक भाग-२) or the B.Com.Final (वाणिज्य स्नातक अन्त्य) Examination as the case may be, shall be as indicated in Appendices "A" "B" and "C" respectively.

The maximum marks, which each subject carries and the minimum marks which an examinee must obtained in order to pass B.Com.Part-I (वाणिज्य स्नातक भाग-१) or B.Com.Part-II (वाणिज्य स्नातक भाग-२) or the B.Com.Final (वाणिज्य स्नातक अन्त्य) examination, Who shall be admitted in the academic session 2003-2004 for B.Com. Part-I, (वाणिज्य स्नातक भाग-१), 2004-2005 for B.Com. Part-II, (वाणिज्य स्नातक भाग-२) and 2005- 2006 for B.Com.Final (वाणिज्य स्नातक अन्त्य) and shall be examined in Summer-2004, Summer-2005, and Summer-2006 respectively, shall be as indicated in appendices A,B, and C respectively appended to the related regulation.

12. (a) There shall be no classification of examinees successful at the B. Com. Part-I (वाणिज्य स्नातक भाग-१) and B.Com. Part-II (वाणिज्य स्नातक भाग-२) Examinations.
- (b) Division at the B. Com. Final (वाणिज्य स्नातक अन्त्य) Examination shall be declared on the basis of the aggregate marks at 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) Examinations taken together.
- Provided that the division of a candidate who has passed the B.Com.Final (वाणिज्य स्नातक अन्त्य) Examination after passing the Intermediate Examination of the University or the Intermediate Commerce or the B. Com. Part-I(वाणिज्य स्नातक भाग-१) Examination of any other University shall be declared on the basis of the aggregate of marks obtained by him in the qualifying Examination calculated in proportion to the total marks allotted to the B. Com. Part-I(वाणिज्य स्नातक भाग-१) and the marks of the B. Com. Part-II (वाणिज्य स्नातक भाग-२) and of the B. Com.Final (वाणिज्य स्नातक अन्त्य)Examinations taken together.
- (c) Successful examinees at the B. Com. Part-I (वाणिज्य स्नातक भाग-१) the B. Com. Part- II (वाणिज्य स्नातक भाग-२) and of the the B. Com. Final (वाणिज्य स्नातक अन्त्य) Examinations taken together and obtaining 60% or more marks in the

aggregate shall be placed in the First Division; those obtaining less than 60% but not less than 45% in the Second Division and all other successful examinees in the Third Division.

13. Successful examinees in the B. Com. Part-I (वाणिज्य स्नातक भाग-१), the B. Com. Part-II (वाणिज्य स्नातक भाग-२), and B.Com. Final (वाणिज्य स्नातक अन्त्य) Examinations shall be awarded Distinction in each subject of the respective Group in which examinees obtain 75% or more marks in that subject at the respective 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.

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% APPENDIX - A

(वाणिज्य स्नातक भाग-१)

B. Com. Part-I Examination.

Subject	Theory Practical	Maximum Marks	Minimum Marks
1) Languages :			
i. English	Theory	100	30
ii. Any one of the following Languages. (Marathi, Hindi, Sanskrit, Urdu, Pali & Prakrit and Supplementary English)	Theory	100	30
2) Commerce Discipline :			
i. Book Keeping and Accountancy.	Theory	100	30
ii. Principles of Business Management.	Theory	100	30
iii. Principles of Economics	Theory	100	30
3) Applied Component :			
Any one Subject from the following			
i) Computer fundamentals and Operating System.	Theory Practical	60 40	18 12
ii) Taxation in India.	Theory	100	30
iii) Advertising, Sales Promotion and Sales Management.	Theory	100	30
iv) Office Management and Secretarial Practice.	Theory	100	30
v) Principles and Practice of Insurance.	Theory	100	30
OR			
Any One Subject from the following Vocational Subjects Under U.G.C.Scheme.			
i) Tax Procedure and Practices.	Theory Sessional	80 20	24 6
ii) Advertising, Sales Promotion and Sales Management.	Theory Sessional	80 20	24 6
iii) Tourism and Travel Management.	Theory Sessional	80 20	24 6

+ APPENDIX -B

(वाणिज्य स्नातक भाग-२)

B. Com. Part-II 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 (Money, Income, International Trade and Public Finance)	Paper	100	35
ii. Advanced Accounting & Auditing	Paper	100	35
iii. Mathematics and Statistical Technics.	Paper	100	35
iv. Business Planning & Policies	Paper	100	35
3) Applied Component:			
Any one Subject from the following	Paper	100	35
i) Business Data Processing	Theory Practical	60 40	21 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 Practical	80 20	28 7

- (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.)

= 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 Practical	60 40	21 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 Practical	80 20	28 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 *II For Languages	5 Periods per week.
	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.

REGULATION NO. 41 OF 2003

Examinations leading to the Degree of Bachelor of Commerce (वाणिज्य स्नातक) (Three Year Degree Course) Regulation 2003.

Whereas it is expedient to make Regulation in respect of Examinations leading to the Degree of Bachelor of Commerce (वाणिज्य स्नातक) (Three Year Degree Course) for the purposes hereinafter appearing, the Management Council is hereby pleased to approve following Regulation.

1. This Regulation may be called " Examination leading to the Degree of Bachelor of Commerce (वाणिज्य स्नातक) (Three Year Degree Course) Regulation 2003.
2. This Regulation shall come into force from
 - i) the Academic session 2003-04 for B.Com.Part-I,
 - ii) the Academic session 2004-2005 for B.Com.Part-II, and
 - iii) the Academic session 2005-2006 for B.Com.Final.
3. The schemes of examinations and teaching in respect of B.Com.Part- I, B.Com.Part- II and B.Com.Final course shall be as provided under appendices A, B, and C appended with this Regulation respectively.

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(वाणिज्य स्नातक भाग-१)
०.०००. ००००-० ००००००००००

Subject	Theory Practical	Maximum Marks	Minimum Marks
1) Languages:			
i. English	Theory	100	30
ii. Any one of the Languages as per syllabus	Theory	100	30
2) Commerce Discipline:			
i. Business Economics	Theory	100	30
ii. Financial Accounting	Theory	100	30
iii. Principles of Business Management	Theory	100	30
iv. Computer Fundamentals & Operating System	Theory Practical	60 40	18 12

+ ००००००००-०
(वाणिज्य स्नातक भाग-२)
०.०००. ००००-०० ००००००००००

Subject	Theory Practical	Maximum Marks	Minimum Marks
1) Languages :			
i. English	Theory	50	18
ii. Any one of the Languages as per syllabus	Theory	50	18
2) Commerce Discipline:			
i. Corporate accounting	Theory	100	35
ii. Business Mathematics and Statistics	Theory	100	35
iii. Income Tax & Auditing	Theory	100	35
iv. Money & Financial System	Theory	100	35
v. Information Technology, and Business Data Processing	Theory Practical	60 40	21 14

18
+ ००००००००-०
(वाणिज्य स्नातक अन्त्य)
०.०००. ०००० ००००००००००

Subject	Theory Practical	Maximum Marks	Minimum Marks
1) Languages :			
i. English	Theory	50	18
ii. Any one of the Languages as per syllabus	Theory	50	18
2) Commerce Discipline:			
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 Practical	70 30 *	21 14
ii. Financial Market Operations	Theory Practical	70 30 *	21 14
II) i. Principles of Marketing	Theory Practical	70 30 *	21 14
ii. International Marketing	Theory Practical	70 30 *	21 14
III) i. Fundamentals of Insurance	Theory Practical	70 30 *	21 14
ii. Indian Banking System	Theory Practical	70 30 *	21 14
IV) i. Internet and World wide Web	Theory Practical	70 30	21 14
ii. Essentials of E-Commerce	Theory Practical	70 30	21 14

* ००००० ०००००० ०० ००००००००००

- i) Two best out of three periodical class tests held in a given course shall carry a weightage of 15 marks.
- ii) A better of the two assignment-based class presentations to be selflessly assessed by the teacher concerned shall account for 5 marks.
- iii) Active participation in routine class instructional deliveries shall become the basis for award of another 5 marks.
- iv) 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.

DIRECTION**Subject : Scheme of examination for B.Com. Part-I**

No. 8/2010 date : 5/5/2010

Whereas, Regulation No. 41 of 2003 relating to the examinations leading to the Degree of Bachelor of Commerce (वाणिज्य स्नातक) (Three Year Degree Course) is in existence in the University.

AND

Whereas, the scheme of examinations for B.Com.Part-I is provided in Regulation No 41 of 2003, under Appendix-A.

AND

Whereas, the Academic Council has resolved to accept the provision of internal assessment marks for B.Com.Part-I, II & Final examinations in its meeting held on 9/11/2009 vide item No. 46.

AND

Whereas, the Academic Council has resolved to accept the revised scheme of examinations for B.Com.Part-I, II & Final, in its meeting held on 9/11/2009 vide item No. 46.

AND

Whereas, the Academic Council has accepted the changes in existing scheme of examination for B.Com.Part-1 to be implemented from the academic session 2010-2011.

AND

Whereas, the Academic Council in its meeting held on 9/11/2009 vide item NoA6 has resolved to refer the matter to the Ordinance Committee for amending the respective Regulation.

AND

Whereas, the changes in scheme of examination is required to be incorporated in Appendix-A appended with the main Regulation No 41 of 2003 relating to the Examination leading to the Degree of Bachelor of Commerce (वाणिज्य स्नातक) (Three Year Degree Course).

AND

Whereas, original Regulation No. 41 of 2003 is required to be amended for changing the scheme of examination for B.Com Part-I.

AND

Whereas, the revised scheme of examination for B.Com1 Part-I is to be made available from the academic session 2010-2011.

AND

Whereas, the matter for changing the scheme of examinations for theory and internal assessment marks is required to be regulated by the Regulation, and making amendment in Regulation is time consuming process.

Now, therefore, I, Dr. Kamal Singh, Vice-Chancellor, Sant Gadge Baba Amravati University, Amravati in exercise of the powers conferred upon me under section (8) of section 14 of the Maharashtra Universities Act, 1994, do hereby direct as under-

- 1) This Direction may be called, "Examinations leading to the Degree of Bachelor of Commerce (वाणिज्य स्नातक) (Three Year Degree Course) Direction, 2010.
- 2) This direction shall come into force from the date of its issuance.
- 3) The revised scheme of examinations for theory and internal assessment marks for B.Com Part-I from the academic session 2010-2011 shall be as given below-

Subject		Maximum Marks	Minimum Marks
I) Languages:			
i) English	Theory	70	21
	Internal	30	09
ii) Anyone of the languages as per syllabus	Theory	70	21
	Internal	30	09
2) Commerce Discipline:			
i) Business Economics	Theory	70	21
	Internal	30	09
ii) Financial Accounting	Theory	70	21
	Internal	30	09
iii) Principles of Business Management	Theory	70	21
	Internal	30	09
iv) Computer Fundamentals & Operating System	Theory	60	18
	Practical	40	12

Scheme for internal marks		
For 30 Marks :	2 Class Room Test (5 Marks each)	...10 Marks
	Home Assignment	...10 Marks
	Seminar/Group Discussion	...10 Marks

Amravati
Date: 3/5/2010

Sd/-
(Dr.Kamal Singh)
Vice-Chancellor

Prescribed for B.Com.Part-I Examination

1. LANGUAGES

(i) COMPULSORY ENGLISH

Marks : 70 for Theory

Time: 3 Hours

30 for Internal Assessment.

Text Book Prescribed for Study

1) PRUDENCE: (As per the model Curriculum of the U.G.C. for B.Com.I and published by Orient Blackswan)

2) SYNERGY: Communication in English and study skills (Published by Orient Blackswan).

Unit-I All prose lessons from the prescribed text book PRUDENCE.

Unit-II All poems from the prescribed text book- PRUDENCE

Unit-III Grammar based on strictly on the text book-PRUDENCE

(A) Change the Narration

(B) Change the Voice

(C) Tense Froms

(D) Synonyms and Antonyms

(E) Idioms and phrases.

Unit-IV Communication Skill

The following chapters from the text book prescribed- SYNERGY.

(A) Notices, Agendas & Minutes

(B) Business Correspondence

(C) Nonverbal Communication.

Distribution of Marks (70:30 Ratio)

Textual Components

Q.1- Prose- From PRUDENCE

Answer Question

Any five to be attempted out of seven

5x5 =25 Marks

Each Carrying 5 Marks

Q.2- Poetry- From PRUDENCE

Answer Question

Any three to be attempted out of five

5x3 =15 Marks

Each Carrying 5 Marks

Q.3- Grammer Exercise (Textual):-

(a) Narration Any one out of two

1x2 = 02 Marks

(b) Voice Any two out of four

2x2 = 04 Marks

(c) Tense Froms Any three out of five

1x3 = 03 Marks

(d) Antonyms and synonyms

1x3 = 03 Marks

Any three out of five

(e) Idioms and phrases Any three out of five

1x3 = 03 Marks

Q.4- Writing Skill :- (From "SYNERGY")

Communication in English and Study Skills

(1) Notices, Agenda and Minutes

05 Marks

Any one out of two

(2) Business Correspondence

05 Marks

Any one out of two

(3) Nonverbal Communication

05 Marks

Any one out of two

Total marks for theory question paper 70 Marks

(ii) Any one of the following Languages.

१) मराठी (आवश्यक)

वेळ: ३ तास)

(गुण- ७०

पुस्तकाचे -ांव : ज्ञानादीप : भाज-१

प्रकाशकाचे -ांव : ओरिएंट ब्लॅकस्वा-आ प्रायव्हेट लिमिटेड २१ जामाजी मार्ज, बॅलार्ड

इस्टेट, मुंबई - ४००००१

अ-गुप्त मजिजा

विभाज अ- वैचारिज :

- | | |
|------------------------------|------------------------|
| १. बुध्दीचा महिमा | - सा-ने जुरुजी |
| २. लोकाशाहीचे पंचप्राज | - भीमराव रामजी आंबेडकर |
| ३. धर्म, तत्वज्ञान व विज्ञान | - पं.जवाहरलाल -नेहरु |
| ४. जीव-गातील जंरार | - पु.ज.सहस्रबुध्दे |
| ५. जाडजेबाबा | - प्र.जे.अत्रे |
| ६. चिंतन | - ए.पी.जे.अब्दुल जलाम |
| ७. सामाजिज आजि आर्थिज | - बा.ह.जलियाजंर |
| लोकाशाहीचा पाया रच-गारी | |
| चळवळ | |

विभाज ब - ललित :

- | | |
|-----------------------|-------------------------|
| ८. सुर सापडला | - यशवंतराव चव्हाज |
| ९. पंतोजी | - महात्मा जांधी |
| १०. संस्कार | - वा.जु.चोरघडे |
| ११. डॉ.पंजाबराव | - डॉ.वि.भि.जोलते |
| १२. अ-गुत्तरित प्रमेय | - जेशव मेश्राम |
| १३. आमच्या माँ साहेब | - डॉ.निर्मलजुमार फडजुले |
- इतक्या सुंदर असत्या तर ... ।

- इजाई : पाँच - व्यावसायिज पत्र (एज पत्र) (10 अंज)
1. वित्तीय एवं शासकीय संस्थाओ से पत्र व्यवहार ।
 2. आदेश एवं माल प्राप्ति जी स्वीकृती ।
 3. शिजायत, दावा एवं समझौता ।
- इजाई छ : - पारिभाषिज प्रशासनिज शब्दावली - (10 अंज)
- (अंजेजी जे दस पारिभाषिज प्रशासनिज शब्दों जे हिंदी मे तज-नीजी अर्थ पूछे जाएँजे । प्रत्येज शब्द जे लिए एज अंज दिया जाए)

सूच-पा -

1. इजाई एज और दो जे अंतर्जत पूछे जा-नेवाले सभी प्रश्न लघूत्तरी होंजे । प्रश्न-ों जे उत्तर लजभज 25 पँक्तियों मे अपेजित हे ।
2. इजाई चार और पाँच मे पूछे जए पत्र जम से जम 150 शब्दों जे हो-ने चाहिए ।
3. सभी प्रश्न विज ल्य जे साथ ही पूछे जाएँजे ।
4. अंतर्जत मूल्यांज-पा - (30 अंज)
 1. दो- इजाई मूल्यांज-पा (5+5 अंज) -10 अंज
 2. जूहपाठ -10 अंज
 3. परिसंवाद /समूह चर्चा -10 अंज

संदर्भ जंथ -

1. सामा-य हिंदी बोधायन- डॉ.रामदयाल जोषा एवं डॉ.विजयजुमार सिंघई, प्रजाशज-जन्ना प्रजाश-पा, जबलपूर, (म.प्र.)
2. प्रयोज-मूलज हि-दी- (प्रारूपज, टिप्पज तथा संजेपज) डॉ.राजेशजुमार पाराशर, प्रजाशज- राष्ट्रभाषा प्रचार समिती, वर्धा.
3. हिंदी भाषा एवं देव-नाजरी लिपि - डॉ.जजतपाल शर्मा, अरुजोदय प्रजाश-पा, दिल्ली.
4. प्रयोज-मूलज हिंदी : सिध्दांत और प्रयोज - दंजल झाल्टे, वाजी प्रजाश-पा, -ई दिल्ली.
5. हि-दी भाषा व साहित्य : स्वरुप एवं सिध्दांत- डॉ.बलभीमराज जोरे, विजास प्रजाश-पा, साजेत-नाजर ज-पा-पूर- 14
6. प्रयोज-मूलज एवं व्याजरजिज हि-दी - डॉ.सु-नील जोजी, आधुनिज प्रजाश-पा दिल्ली .
7. यातज हिंदी ज स्वरुप - भोला-नाथ तिवारी, प्रभात प्रजाश-पा, दिल्ली
8. पत्र लेज-पा एवं प्रारुप - ओ.पी.अज्रवाल, अवध प्रजाश-पा, आजरा.
9. व्यावसायिज हि-दी - आर ए-पा.दुबे, प्रभाजर जुप्ता, -श-नाल पब्लिशिज हाऊस, दिल्ली.
10. व्यावहारिज पत्र लेज-पा - डॉ.जे.पी.शहा, मेहता पब्लिशिज हाऊस, पुजे.

३) संस्कृत (आवश्यक)

एजुज जुज : 70

वेळ : 3 तास

पुस्तज-चे -गांव - संस्कृत स्तबज :। भाज-1

संपादज - प्रा.जु.अलज बेडेजर, डॉ.ज्योती -आईज, डॉ.माधुरी जलजोटे

प्रजाशज - परिमल प्रजाश-पा, पुसद, जि.यवतमाळ.

- 1) हितोपदेशे मित्रलाभ : (भाज-1) - 30 जुज
 - 1) जजमृजजथा ।
 - 2) लोभः वि-पाशस्य जारजम् ।
 - 3) अज्ञातजुलशीले-पा सज्यं हाणिजारजम् ।
 - 4) धूर्तवज्रज : शृजालः ।
 - 5) अतिलोभस्य परिजामः ।
- 2) भासजृत स्व-पावासवदत्तम् - (भाज - 2) - 18 जुज
 - 1) चतुर्थोडज्जः
- 3) व्याजरज व पत्रलेज-पा - (भाज-3) 22 जुज
 - अ) व्याजरज - शब्दरुपे व धातुरुपे
 - ब) व्यावसायिज पत्र लेज-पा

अभ्यासज्र म व जुज विभाज-पा जालीलप्रमाजे ज रज्यात आले आहे.

एजुज जुज : 70

वेळ : 3 तास

भाज -1 हितोपदेशे मित्रलाभः - 30 जुज

- प्रश्न-पा - 1 ती-पा पैजी दो-पा उता-पांचे भाषांतर - 10 जुज
- प्रश्न-पा - 2 अ) दो-पा पैजी एज दीर्घोत्तरी प्रश्न-पांचे उत्तर - 10 जुज
- ब) ती-पा पैजी दो-पा वाक्यांचे संदर्भासह स्पष्टीजरज 10 जुज

भाज 2- स्व-पावासवदत्तम् - चतुर्थोडज्जः 18 जुज

- प्रश्न-पा 3- ती-पा पैजी दो-पा श्लोज-पांचे भाषांतर- 06 जुज
- प्रश्न-पा 4- अ) चार पैजी दो-पा संदर्भासह स्पष्टीजरजे - 06 जुज
- ब) दो-पा पैजी एज दीर्घोत्तरी प्रश्न-पा - 06 जुज

भाज-3 - व्याजरज व व्यावसायिज पत्रलेज-पा- 22 जुज

- प्रश्न-पा 5 - अ) अजारा-त पुलिंजी व -पासजलिंजी तसेव आजारा-त व -06 जुज

ईजारा-त स्त्रीलिंजी शब्द - (देव, व-पा, माला, -पादी)

रुपे ओळजा- सहा पैजी ती-पा

ब) जज 1, 4, 6, 10 पररसमैपदी धातुंची वर्तमा-पा व आजार्थ रुपे ओळजा-

06 जुज

सहा पैजी ती-पा (पट् जुप् , सित्र्य जथ्)

प्रश्न-6 व्यावसायिज पत्र लेज-1 -

चौजशी पत्रे व आदेशपत्रे - दो-1 पैजी एज

10 जुज

संदर्भ जंथ-

- 1) श्री -नारायजपंडिततृत हितोपदेश : (मित्रलाभ) - चौजम्बा संस्कृत सिरीज वाराजसी, चौजम्बा प्रजाश-1, वाराजसी
- 2) भासविरचितम् स्वप्नवासवदत्तम् साहित्य सद-1, अमरावती. चौजम्बा संस्कृत सिरीज, वाराजसी
- 3) व्यावसायिज संदेशवह-1 - तत्व व व्यवहार लेजज - डॉ.संजय जप्ता-1, डॉ.संतोष सदर, बजाज पब्लिजेश-स, अमरावती.
- 4) हि-दी जार्यालय निर्देशिजा - लेजज - जोपी-नाथ श्रीवास्तव, सामायिज प्रजाश-1, जटवाडा.
- 5) Modern Business, Correspondance, Hindi Kitabs Limited, Bombay.

सूचि-1 - अंतर्जत मूल्याज-नासाठी 30 जुज असू-1 त्याचे जुज विभाज-1 जालीलप्रमाजे राहिल.

- | | | |
|--|---|----|
| 1) समूहचर्चा जिं वा चर्चासत्र (परिसंवाद) | - | 10 |
| 2) घटज चाचजी | - | 10 |
| 3) जृहपाठ | - | 10 |

४) पाली आणि प्राकृत (अनिवार्य)

वेळ : 3 तास

जुज : 70

अ) सूज्म वाच-1 -

30 जुज

- 1) सरजत्तय(जुद्धज निजाय)
- 2) दससिजजापदं
- 3) धम्मचक्कपवत्त-1 (महावज्ज)
- 4) जल्यजधम्माजातज
- 5) जिज्ज जातज

ब) स्थुल वाच-1 -

30 जुज

- 1) अड्.जुलिमालसुत्त (मज्झिम निजाय)
- 2) तज्हावज्ज (धम्मपद)
- 3) यमजवज्ज
- 4) सुनितथेर (थेरजाथा)

ज) व्यावसायिज संदेशवह-1 -

10 जुज

1) व्यावसायिज पत्रव्यवहार

2) जाहिरात जला

3) व्यावसायिज पत्र लेज-1

4) निबंध (सामाजिज, आर्थिज, वाजिज्य व सांस्कृतिज)

जुज विभाजजी

विभाज अ -	सुज्मवाच-1 -	पाठ ज.1 ते 5	30 जुज
विभाज ब -	स्थुलवाच-1 -	पाठ ज.1 ते 4	30 जुज
विभाज ज -	व्यावसायिज पत्रव्यवहार-		10 जुज

(स्वरुप, प्रजार, उद्दिष्टे व महत्व, चौजशी आदेश, मुलतत्त्वे, पत्राची सजावट व प्रारुप)

1. जाहिरात जला-

जाहिरात म्हजजे जाय ? उद्दिष्टे, माध्यमे, महत्व, जाहिरातीचे फायदे, जाहिरातीचे तंत्र, जाहिरातीचा जाहजवर होजारा प्रभाव.

2. निबंध - (सामाजिज, आर्थिज, वाजिज्य विषयज व सांस्कृतिज)

प्रश्न पत्रिजा जुज विभाजजी

प्रश्न-1 ला -विभाज-अ मधील जद्य पाठावरील मुळ पाली उताऱ्याचे ती-1 पैजी 20 जुज दो-1चे भाषांतर (उतारा 10 ओळीचा राहिल)

प्रश्न-2 रा- विभाज-ब मधील पद्य पाठावरील मुळ पाली चार जाथा पैजी 10 जुज दो-1 चे ससंदर्भ भाषांतर

प्रश्न-3 रा- अ) जद्य पाठावरील दीर्घोत्तरी प्रश्न-2 पैजी 1 सोडवा 10 जुज

ब) पद्य पाठावरील दीर्घोत्तरी प्रश्न-2 पैजी 1 सोडवा 10 जुज

प्रश्न-4 था- पद्य लघुत्तरी - टिपजात्मज 4 पैजी 2 सोडवावे 10 जुज

प्रश्न-5 वा- 1) व्यावसायिज संदेशवह-1 व जाहिरात जला 05 जुज

2) निबंध 05 जुज

संदर्भ जंथ :

- | | | |
|---------------------|---|------------------------------------|
| 1) जातजपालि | : | इजतपुरी संस्कृरज, -नालंदा संस्कृरज |
| 2) धम्मपदपालि | : | इजतपुरी संस्कृरज, -नालंदा संस्कृरज |
| 3) मज्झिमनिजायपालि | : | इजतपुरी संस्कृरज, -नालंदा संस्कृरज |
| 4) थेरजाथापालि | : | इजतपुरी संस्कृरज, -नालंदा संस्कृरज |
| 5) दिधनिजायपालि | : | इजतपुरी संस्कृरज, -नालंदा संस्कृरज |
| 6) पालि निबंध | : | डॉ.हरिशंजर शुक्ला |
| 7) जुद्यजनिजाय पालि | : | इजतपुरी प्रजाश-1, -नालंदा संस्कृरज |

सूच-ग : अंतर्गत मूल्यांज-गासाठी 30 जुज असू-ग, त्याचे जुज विभाज-ग जालीलप्रमाजे राहिल.

- | | | |
|------------------------------|---|----|
| 1) समुहचर्चा जिंवा चर्चासत्र | - | 10 |
| 2) घटज्चाचजी | - | 10 |
| 3) जृहपाठ | - | 10 |

5) URDU (COMPULSORY)

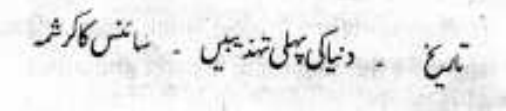
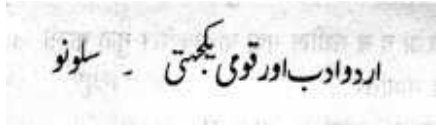
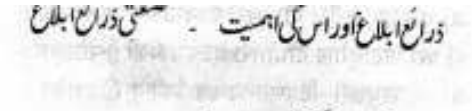
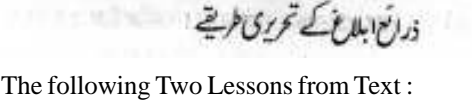
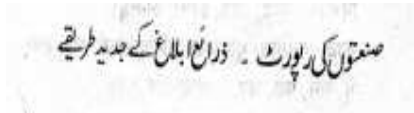
Time: 3 Hours.

Marks: 70

TEXT PRESCRIBED: SHUA-E-ADAB (Part-I)

Published by TAFSA Printers & Publishers, Amravati.

UNIT WISE DISTRIBUTION OF MARKS

UNIT-I	The following Five Lessons from Text :	15
		
UNIT-II	The following Lessons from Text :	15
		
UNIT-III	The following Three Lessons from Text :	15
		
		
UNIT-IV	The following Two Lessons from Text :	10
		
UNIT-V	Communication skill	15

(a) Official letters

(b) Commercial letters, Orders, Sale Purchase letters, etc.

6) SUPPLEMENTARY ENGLISH

Marks : 70

Time : 3 Hrs

Text Prescribed-

Practical English Prose and Verse edited by G.E.B. COE Orient Longman.

Unit I - Prose:-

25 Marks

The following prose lessons are prescribed for study.

- 1) A slip of Tongue – J. E. B. Gray
- 2) Socrates and the school master - F. L. Brayne
- 3) Good Manners – J. C. Hill
- 4) The Bottle Imp – R. L. Stevenson
- 5) Playing the English Gentleman – Mahatma Gandhi
- 6) The Home coming – Robindranath Tagore
- 7) The miracle of Radio – H. Shipp
- 8) Robin – Jim Corbett

Unit II - Poetry:-

20 Marks

The following poems are prescribed for study.

- 1) The Daffodils – William Wordsworth
- 2) Break Break Break – Allred Lord Tennyson
- 3) The wild swans – B. Yeats
- 4) All in June – W. H. Davies
- 5) Adlestrop – Edward Thomas
- 6) The Solder – Rupert Brooke
- 7) To the Indian who Died in Africa – T. S. Eliot
- 8) That Whitsun – Philip Larkin

Unit III - Precis writing:-

5 Marks

Unit IV - Comprehension of an Unseen passage:-

5 Marks

Unit V - Composition :-

15 Marks

(An essay of about 300 words on Social, Economic, Commercial problems of India)

Book recommended :

- 1) Strengthen your writing by V. R. Narayanswami – Published by Orient Long man.

Distribution of Marks

Unit-I Practical English prose and verse – edited by G.E.B. COE		
Q. 1) Long Answer Questions		10 Marks
(One to be attempted out of two)		
Q. 2) Short Answer Questions		15 Marks
(Any three to be attempted out of five)		
Unit-II		
Q. 3) Poetry section		20 Marks
Short Answer Question		
(Four to be attempted out of Six)		
Unit-III		
Q. 4) Precis Writing.		5 Marks
Unit-IV		
Q. 5) Comprehension of an unseen passage		5 Marks
Unit-V		
Q. 6) An essay of about 250 words to be attempted out of the given five Topics.		15 Marks

		70 Marks

2. COMMERCE DISCIPLINE**(i) BUSINESS ECONOMICS**

Time:3 Hours Marks : 70

Unit-I : NATURE AND SCOPE OF ECONOMICS :

- 1.1 Definition of Economics : Adam Smith, Marshall, Robbins & J.K. Mehata.
- 1.2 Nature of Economic Law Types, Limitations and importance.
- 1.3 Micro & Macro Economics, Meaning, Merits and Demerits.
- 1.4 Managerial Economics: Concept and objectives.
- 1.5 Basic problems of an Economy.
- 1.6 Working of Price Mechanism

Unit-II : DEMAND :

- 2.1 Law of Demand, Elasticity of Demand :
- 2.2 Concept, Importance and Measurement of Elasticity of Demand.
- 2.3 Determinants of Elasticity of Demand.
- 2.4 Average Revenue, Marginal Revenue and Elasticity of Demand.
- 2.5 Price income and cross Elasticities.
- 2.6 Concept and Characteristics of Indifference Curve.

Unit-III : PRODUCTION FUNCTION :

- 3.1 Law of Variable Proportions.
 - 3.2 Concept of ISO-quants.
 - 3.3 Economic regions and optimum factor Combination.
 - 3.4 Internal and External economics and diseconomics.
- THEORY OF COST:
- 3.5 Short-run and long-run cost curves.
 - 3.6 Traditional and Modern approaches.

Unit-IV : MARKET STRUCTURES :

- 4.1 Meaning & classification of Markets.
Decisions of Business.
- 4.2 A) **Perfect Competition :**
Meaning and Characteristics.
- 4.3 B) **Monopoly :** Determination of price under monopoly.
Equilibrium of a firm, Comparison between competition and monopoly. Multi-plant monopoly.
Price discrimination, Practical applications,
- 4.4 C) **Monopolistic Competition :**
Meaning and characteristics, Price and output determination under monopolistic competition.
Product differentiations selling cost, Comparison with perfect competition. Excess capacity under monopolistic competition.
- 4.5 D) **Oligopoly:**
Characteristics, indeterminate pricing and output.
Classical Models of Oligopoly; Price leadership;
Collusive Oligopoly; Kinked demand curve.

Unit-V : 5.1 A) FACTOR PRICING :

Marginal Productivity theory and demand factors:

Nature of supply of factors inputs.

5.2 B) **WAGES:**

Determination of wage rates under perfect competition and monopoly. Exploitation of Labour.

5.3 C) **RENT:**

Concept, Ricardian and Modern Theories of Rent: Quasi-Rent.

5.4 D) **INTEREST:**

Concept and Time preference, Loanable funds and Liquidity Preference Theory of Interest.

5.5 E) **PROFIT:**

Concepts and dynamic and risk bearing theory of Profit

BOOKS RECOMMENDED:

1. Ahuja H.L. : Business Economics : S.Chand & Co.New Delhi.
2. Business Economics : Pimpalkar, Bapat, Joshi, Orient-Longmans.
3. Koustsoyianni A Modern Micro Economics: Macmillan New Delhi.
4. अर्थशास्त्राचे सिध्दांत - प्रा.जी.एन्.झामरे, पिंपळापूर प्रकाशन.
5. व्यावसायिक अर्थशास्त्र - डॉ.रा.य.माहोरे, अंशुल पब्लिकेशन, नागपूर.
6. अर्थशास्त्रके सिध्दांत - जोशी, सिंग, श्रीवास्तव, जयपूर.
7. आधुनिक सुक्ष्मअर्थशास्त्र - के.पी.एम्.सुंदरम्.
8. व्यावसायिक अर्थशास्त्र - प्रा.एच.आर.तिवारी, डॉ.के.के.पाटील, डॉ.बी.बी.तायवाडे आणि वाय.पी.सिंग : अद्वैत प्रकाशन, अकोला.
9. Business Economics : Dr.Sudhir Bodhankar, Dr.Medha Kanetkar, Shri Sainath Prakashan, Nagpur.
10. Business Economics : Dr. (Mrs.) Pushpa Tayade- Shree Mangesh Prakashan , Ramdaspath, Nagpur-10.
11. Business Economics (English Edition):Dr.G.N. Zamare-Pimpalpure & Co. Publishers, Nagpur.
12. व्यावसायिक अर्थशास्त्र (मराठी आवृत्ती) :डॉ.जी.एन.झामरे-Pimpalpure & Co. Publishers, Nagpur.

(ii) FINANCIAL ACCOUNTING

Time : 3 Hours

Marks : 70

Objective: To impart basic Accounting knowledge as applicable to business.

Unit-I 1.1 Meaning and scope of Accounting Need, development and definition of Book keeping and Accounting, Branches of Accounting, Objective of Accounting, Accounting principles, concepts and conventions.

1.2 Accounting Transactions : Classification of Accounts, Rules of debit & credit, Journal & ledger, Rules regarding posting and balancing of ledger Account, Sub-division of Journal, Trial Balance.

Unit-II 2.1 Final Accounts of Individuals: Manufacturing Account, Trading Account, Profit and loss Account, Balance sheet with adjustments.

2.2 Rectification of errors : Types of errors, Rectification entries and suspense Account.

Unit-III3.1 Depreciation Methods : Concepts of depreciation, Different methods of depreciation. Problem on-

I) Straight line Method.

II) Reducing Balance Method.

3.2 Accounts of Non-trading Institutions.

Unit-IV4.1 Special Accounting areas : Accounts of Co-operative Societies.

4.2 Accounting for Agriculture farms.

Unit-V Insolvency Account of and individuals : Law's of insolvency-Provisions for preferential creditors, Meaning of insolvency, Procedure of insolvency, Problems on Insolvency Accounts.

BOOKS RECOMMENDED

- * Anthony, R. N. and Reece, J. S. : Accounting Principles; Richard Irwin Inc.
- * Gupta, R. L. and Radhaswamy, M : Financial Accounting; Sultan Chand and Sons. New Delhi.
- * Monga J. R. Ahuja Girish, and Sehgal Ashok : Financial Accounting; Mayur Paper Back, Noida.
- * Shukla, M. C., Grewal T.S., and Gupta, S. C. : Advanced Accounts ; S Chand & Co New Delhi.
- * Compendium of Statement and Standards of Accounting ; The Institute of Chartered Accountants of India, New Delhi.
- * Agarwala A. N., Agarwala K. N. : Higher Sciences of Accountancy ; Kitab Mahal, Allahabad. (Hindi and English)
- * Ashok Banerjee : Financial Accounting ; Excel Books, New Delhi – 110028.
- * N. Vinayakam, P.L.Mani, K.L.Nagarajan : Principles of Accountancy ; Eurasia Publishing House (Pvt.) Ltd., New Delhi – 110 055.
- * R.R.Gupta : Advanced Accountancy.
- * Jain, Narang (Kalyanipulli) : Advanced Accountancy.

- * William Pickles : Accountancy.
- * A. Mukherjee, M. Hanif : Modern Accountancy ; Tata McGraw Hill Publishing Co. Ltd.
- * P.C.Tulsian : Accountancy ; Tata McGraw Hill Publishing Co. Ltd.
- * Monga, Gandhi, Kadu : Advanced Accounts ; National Publishing House.
- * S. Chakravorti : Advanced Accounting.
- * Fundamentals of Accounting : R.L.Gupta & V.K.Gupta, Sultanchand & Sons.
- * Fundamentals of Accounting : T.P.Ghosh, Sultanchand & Sons.
- * Financial Accounting : Payal Prakashan, Nagpur
- * Financial Accounting : V.R.Mohota, Rashi publication, Arni, Distt. Yavatmal.
- * Financial Accounting : Dr.Gajanan Patil, Dr.Shakil Sattar, Dr.Anil Bhavsar, Dr.Dattatraya Gujrathi-Das Ganu Prakashan, Nagpur
- * Financial Accounting : Dr.Kanetkar Medha, Dr. Baheti D.R.- Shri Sainath Prakashan, Nagpur.
- * Financial Accounting : L.N. Chopde, D.H. Choudhary, Dr. Raju, L. Rathi, Sheth Publishers Pvt. Ltd., Mumbai-31

हिन्दी

- रूपराम गुप्त, विद्यासरन गुप्त : एडवांस्ड एकाउन्टेन्सी; आगरा बुक स्टोअर्स.
 डॉ. एस.एम.शुक्ला : अडव्हान्स अकौन्टेन्सी.
 सक्सेना, वैश्य : उच्च लेखाकर्म
 डॉ.एम.पी.खंडेलवाल : उच्चतक लेखाकर्म.
 ए.एन.अग्रवाल : उच्चतर लेखाविज्ञान.
 जे.के.अग्रवाल : बृहत लेखाकर्म.
 गुप्ता, अग्रवाल : एडवान्सड एकाउन्ट्स; एस.चान्द.

मराठी

- डॉ. शुक्ल, डॉंगरे, मोहता : लेखा तत्व आणि व्यवहार ; पिंपळपुरे अॅण्ड कं. पब्लिशर्स, नागपुर.
 प्रा. अरविंद शेंडे, प्रा.अब्दुल बारी : वित्तिय लेखांकन भाग-१ ; अनुराधा प्रकाशन, नागपुर.
 प्रा. अरविंद शेंडे, प्रा.अब्दुल बारी : आर्थिक लेखांकन भाग-१ ; अनुराधा प्रकाशन, नागपुर.
 गजानन पाटील, भरत मेघे, विलास चोपडे : आर्थिक लेखांकन ; दत्त सन्स, सदर, नागपुर.
 प्रा.भ.नी.गर्गे, प्रा.वि.द.पेंढारकर, ज.अ.पाध्ये : उच्च लेखाकर्म ; मंगेश प्रकाशन.

- प्रा.लांजेवार, गुल्हाने, कडु : लेखाकर्म भाग-१ ; संगम प्रकाशन.
 नाथ, लांजेवार, भागवत : उच्च लेखाकर्म भाग-१ ; महाराष्ट्र राज्य ग्रंथ निर्मिती मं.
 प्रा.ए.एस.उखळकर : उच्च लेखाकर्म भाग-१ ; विद्या प्रकाशन.
 रोडे, स्मार्थ, ढोन्बरे : प्रथम वर्ष जमाखर्च - खंड १ ; एस.चांद कं.लि.

(III) PRINCIPLES OF BUSINESS MANAGEMENT

TIME : 3 Hours

Marks :70

Objective- To develop the basic managerial skills among the students to face domestic as well as global business challenges.

Unit I: INTRODUCTORY

- 1.1 Business – Meaning, Nature, Scope & objectives.
- 1.2 Management Concept – Nature, Importance and Process.
- 1.3 Managerial Role & it's importance.
- 1.4 Development of Management Science- F. W. Taylor, Feyol's Contributions.

Unit II: PLANNING

- 2.1 Planning- Concept & process.
- 2.2 Types of Planning.
- 2.3 Strategic planning- Meaning and Formulation.
- 2.4 Decision Making- Definition & process.

Unit III: ORGANIZING

- 3.1 Organizing- Concept & nature.
- 3.2 Authority and Responsibility.
- 3.3 Centralization & Decentralization- Concept, Advantages & Disadvantages.
- 3.4 Organization structure- Forms and contingency factors.

Unit IV : DIRECTING

- 4.1 Motivation - Meaning, Importance, Type of Motivation, Maslaw theory.
- 4.2 Incentive- Concept, Financial and Non financial Incentives.
- 4.3 Moral - Meaning and Importance.
- 4.4 Communication- Meaning, Verbal and Non verbal Communication, Barries to communication.

Unit V : CONTROLLING

- 5.1 Concept and process of control.
- 5.2 Techniques of controls.
- 5.3 Effective Control Systems
- 5.4 Leadership- Concept, Theories and style.

Reference books:

- * Management Concept and Practices, by Manmohan Prasad, Himalaya Publishing House.
- * Essentials of Management by Wehrich and Koonts. Tata McGraw Hill.
- * Management Concept & Principles, by Manmohan Prasad, Himalaya Publication.
- * Management by Stonel & Foceman. Prentice Hall of India.
- * Fundamentals of Management by Robbins. Pearson Education.
- * Management Principles and Practices, by Prasad, Lallan & Gulshan.S.Chand.
- * व्यवसाय व्यवस्थापनाचे सिध्दांत - Prof. S.M.Kolte, Pimpalapur & Co. Publishers, Nagpur.
- * व्यवसाय प्रबंधनाची मुलतत्वे : डॉ. आनंद दत्तात्रय भोसले - नभ प्रकाशन, शाम नगर, अमरावती.
- * Principles of Business Management : L.N. Chopde, D.H. Choudhary, Dr. Raju L. Rathi - Sheth Publishers Pvt. Ltd. Mumbai-31

(IV) COMPUTER FUNDAMENTALS AND OPERATING SYSTEM

Time:3 Hours

Marks:100

(60 Marks for theory + 40 Marks for Practical)

Objective: The objectives of this course are to provide basic information of computer, Word Processing and Presentation.

Unit-I Fundamentals of Computer :

Introduction: Definition of Computer, Evolution of Computer, Characteristics of Computer, Generations of Computer, Types of Computer (By Logic and By size).

Basic Computer Organization : Computer Block Diagram, Input Unit, Output Unit and CPU: Memory Unit, Arithmetic Unit, Control Unit.

Unit-II

Storage : Primary Storage : Concept of Memory, RAM: Read-Write: SRAM, DRAM; Read-Only: ROM, PROM and EPROM.

Secondary Storage : Concept of Secondary Storage, Secondary Storage, Devices: Magnetic Tape, Magnetic Disk, Floppy Disk, Hard disk, Compact disk, Optical Disk, Pen drive, Memory card, Data Card.

Software : Concept of Software, Types of Software : Application Software & System Software.

Languages : Concept of Computer Languages, Machine Language, Assembly Language, High Level Language, 4th Generational Languages.

Unit-III**Operating System :** Concept of Operating System.

MS-DOS : Introduction to MS-DOS, MS-DOS Commands : **Internal Commands :** DIR, COPY, DEL, TYPE, REN, CD, MD, RD, PROMPT, COPY CON; **External Commands :** FORMAT, DISKCOPY, X-COPY, BACK UP, RESTORE, CHKDSK, PATH, ATTRIB, EDIT.

Window : Window XP/Vista : Introduction to Windows, Features of Windows, Types of Windows : Application Window, Document Window & Dialog box, Desktop, Icons : My Computer, My Documents, Recycle Bin, Internet Explorer, Task Bar, Properties, Management of the Files & Folders.

Unit-IV

MS Word 2003/2007/Higher : Concept of Word processing, **Working With MS-WORD:** MS-Word Screen, Working with Menus, Creating and Saving Document, Formatting Text and Document Setup, Header & Footer, Creating tables and chart, Inserting Clip Arts, Links, Text Box, Word Arts, Drop Cap, Mail Merge, Printing a Document.

Unit-V

Ms PowerPoint 2003/2007/Higher : Concept of Presentation, MS-PowerPoint Screen, Creating, Saving and Opening presentations, Adding text, Clips & Word Art to Slides, Working with different Slide Views, Background features, Gallery, Color Layout, Slide Effects & Slide Show, Saving and Printing.

BOOKS RECOMMENDED :

1. Fundamentals of Computers-V Rajarman (PHI)
2. Computer Fundamentals- B.Ram (WE)
3. Introduction to IBMPC & Applications-Taxali.
4. MS-OFFICE (PHI)
5. MS-OFFICE (BPB)
6. MS-OFFICE (TMH)
7. Yeats: Systems Analysis & Design; Macmillan India, New Delhi.
8. Basics of Computer and Business Mathematics, By Dr. Rajiv Ashtikar, Dr.Santosh Sadar and Prof. Vilas Chopade: Payal Prakashan, Nagpur.
9. Computer Fundamentals & Operating System : Supriya Bhagade-Pimpalapur & Co. Pub., Nagpur.
10. संगणक मूलतत्वे आणि चलन प्रणाली- Prof. S.M. Kolte, Pimpalapur & Co. Publishers, Nagpur.

Practicals based on Syllabus.

1. DOS Commands & Window XP/Vista.
2. MS Word 2003/2007/Higher.
3. MS PowerPoint 2003/2007/Higher.

Note: B.Com-I Practical Batch will be of 20 students

SCHEME

Year	Paper	Total	Marks	Min. Passing	Marks
		T	P	T	P
B.COM.I	Computer Fundamentals & Operating System.	60	*40	18	12

***Division of Marks for Practical**

Record preparation	10 Marks
Practical	15 Marks
Discription	10 Marks
Viva	5 Marks
TOTAL ..	<u>40 Marks</u>

(Use Answer Book for practical provided by the University)
