

NOTIFICATION

No. 112 /2018

Date : 12 October, 2018

Subject : Implementation of New Syllabi of B.Com. (Accounting and Finance) as per semester and credit & Grade System in the Faculty of Commerce & Management from the session 2018--2019 & onwards.

It is notified for general information of all concerned that, the authorities of the University have accepted new syllabi of **B.Com.(Accounting and Finance) Semester-I to Semester-VI** as per semester and Credit and Grade system in the faculty of Commerce and Management, which is to be implemented from the session 2018-2019 and onwards in phasewise manner as per Appendix-A appended to this notification.

Sd/-
Registrar
Sant Gadge Baba Amravati University
Amravati.

Appendix – A

**B. Com. –I (Accounting and Finance)
Semester – I
(Compulsory English)**

Theory :- 40 Marks

Time :- 2 Hours

Text Prescribed for study: RAYS OF LETTERS

(As per model curriculum of the U.G.C. for B.Com. Part- I and published by Raghav Publisher and Distributors, Mahal, Nagpur.)

Unit I : PROSE

1. The Eyes are not Here — Ruskin Bond
2. The Romance of a Busy Broker — O. Henry
3. Bores — E.V. Lucas
4. The Lost Child — Mulk Raj Anand

Unit II : POETRY

1. The World is too — William Wordsworth Much With us
2. Once Upon a time — Gabriel Okara
3. If — Rudyard Kipling

Unit III: GRAMMAR (strictly based on the prescribed text)

- A. Articles
- B. Synonyms & Antonyms
- D. Tense Forms

Unit IV : BUSINESS CORRESPONDENCE AND WRITING SKILLS

(As given in the prescribed text.)

- A. Letter Writing (Formal)
Applications for Job/Complaint/Order

Distribution of Marks (40 : 10)

A) Theory 40 Marks

Textual Components:

Que. 1– PROSE

Que. 1 Any three long answer questions to be attempted out of four each carrying four marks.
4X3=12 Marks

Que. 2- POETRY

Que.2 Any three long answer questions to be attempted out of Six each carrying four marks. 4X3=12 Marks

Que.3 :- Multiple Choice Questions: 08 Marks

Eight questions each carrying one mark.

Que. 4 GRAMMAR (TEXTUAL)

- a) Articles- 01
- b) Synonyms & Antonyms-02

Que. 5- BUSINESS CORRESPONDENCE AND WRITING SKILLS- 05 marks

a) Letter Writing

- i) Formal Letter
(Application for Job/Complaint/Order) 5X1 = 5 Marks
(Any one out of two)

B) Internal Assessment — 10 Marks

- (i) Class Test — 05 Marks.
- (ii) Home Assignment — 05Marks.

वाणिज्य स्नातक (Accounting and Finance)

मराठी (आवश्यक (

गुण विभागणी

Semester - I

वेळ 2 : तास

एकूण गुण 50 : गुण

लेखी परीक्षा 40 : गुण

अंतर्गत परीक्षा 10 : गुण

प्रश्ननिहाय गुण विभागणी (गुण 40 एकूण)

प्रश्न 1	ला विभाग) अ वैचारिक (	1 दीर्घोत्तरी प्रश्न	08 गुण
प्रश्न 2	ला (विभाग ब ललित (	1 दीर्घोत्तरी प्रश्न	08 गुण
प्रश्न 3	रा विभाग) क कविता (	2 लघुत्तरी प्रश्न (प्रत्येकी 4 गुण(	08 गुण
प्रश्न 4	था (विभाग ड उपयोजित मराठी (	2 लघुत्तरी प्रश्न (प्रत्येकी 4 गुण(	08 गुण
प्रश्न 5	वा (विभाग अ, ब, क, ड (	8 वस्तुनिष्ठ प्रश्न (प्रत्येकी 1 गुण(	08 गुण

१. टिप - अभ्यासक्रमातील अ, ब, क, ड या विभागावर आधारित प्रत्येकी २ प्रश्न
२. सत्र १ ते ६ मध्ये उपयोजित लेखन या करिता पुस्तक / संदर्भ ग्रंथ - "उपयोजित मराठी" संपादक - केतकी मोडक व इतर

अंतर्गत मूल्यमापन (एकूण 10 गुण)

एकूण 10 गुणांची अंतर्गत मूल्यमापन परीक्षा राहिल.

गुण विभागणी

(1 घटक चाचणी (Class Test)	05 गुण
(2 गृहपाठ (स्वाध्याय) (Home Assignment)	05 गुण

टीप परीक्षांमध्ये दोन्ही या मूल्यमापन अंतर्गत व परीक्षा लेखी : स्वतंत्रपणे उत्तीर्ण होणे आवश्यक असेल 16 पैकी 40 परीक्षा लेखी (1 .असतील आवश्यक प्रमाणे खालील गुण किमान त्यासाठी .
(2 आवश्यक गुणअंतर्गत मूल्यमापन आवश्यक गुण 4 पैकी 10

सूचना :

(1 घटक चाचणी ही अभ्यासक्रमावर आधारित असेल आणि सत्रामध्ये किमान दोन वेळा चाचणी घेवून अंतिम परीक्षेत सरासरी गुणदान ग्राह्य धरण्यात यावे.
(2 गृहपाठ हा पाठ्यपुस्तकांव्यतिरिक्त इतर कोणत्याही भाषिक कौशल्य विकसित करणा-या विषयावर असावा.

वाणिज्य स्नातक (Accounting and Finance)

मराठी (आवश्यक (

Semester - I

पुस्तकाचे नाव : अनुबंध भाग - 1 (सत्र (1- संपादक : डॉ. अशोक नामदेव पळवेकर, डॉ. पंडित गोबरा राठोड, डॉ. अनंत सिरसाट प्रकाशकाचे नाव : राघव पब्लिशर्स अँड डिस्ट्रिब्यूटर्स , नागपूर

एकूण 40 गुण

वेळ 2 तास

अनुक्रमणिका

घटक : अ - वैचारिक

- (1) नवीन ग्रंथांची आवश्यकता : लोकहितवादी
(2) शेती सुधारण्याचे उपाय : जोतीराव फुले

घटक : ब - ललित

- (1) वेणु : बाबा पद्मनजी
(2) इहलोकचा स्वर्ग : हरी नारायण आपटे
(3) सांजवात : आनंदीबाई शिर्के

घटक : क - कविता

- (1) संतवाणी : ज्ञानेश्वर / जनाबाई तुकाराम /
(2) स्वर्ग, पृथ्वी आणि मनुष्य : केशवसुत
(3) धर्मांतर म्हणजे देशांतर नव्हे : लक्ष्मीबाई टिळक
(4) हिरीताचं देनं घेनं : बहिणाबाई चौधरी

घटक : ड - उपयोजित लेखन

- (1) प्रसारमाध्यमांसाठी लेखन : संतोष शेणई
(2) सारांश लेखन 3/1 शब्दांत सारांश (संदर्भ ग्रंथ - "उपयोजित मराठी" संपादक - केतकी मोडक व इतर)

वाणिज्य स्नातक (Accounting and Finance)

-हिंदीअनिवार्य-

(Semester-I, II, III, IV, V, VI)

-अंकविभाजन-

समय-2घण्टे

पुर्णांक-50अंक

लेखीपरीक्षा-40अंक

आन्तरिकमुल्यांकन-10अंक

प्रश्ननिहायअंकविभाजन (पुर्णांक40अंक)

- प्रश्न-1 (विभागअ-गद्यखण्ड) -1दीर्घोत्तरीप्रश्न- 08अंक
प्रश्न-2 (विभागब-गद्यखण्ड) -2लघुत्तरीप्रश्न- 08अंक
प्रश्न-3 (विभागक-पद्यखण्ड (कविता) -2लघुत्तरीप्रश्न- 08अंक
प्रश्न-4 (विभागड-व्यावहारीकभाषाएवंव्याकरण) -2लघुत्तरीप्रश्न- 08अंक
प्रश्न-5 (विभागई-अ, ब, क) -8वस्तुनिष्ठप्रश्न(प्रत्येकपर1अंक) - 08अंक

-आन्तरिकमूल्यांकन-10अंक

1) पाठ्यपुस्तकपरगृहपाठ (HomeAss) -05अंक

2) घटकचाचणी (ClassTest) -05अंक

वाणिज्य स्नातक (Accounting and Finance)

हिन्दीअनिवार्य

प्रथमसत्र

समय: -2घंटे

पुर्णांक: -40

पाठ्यपुस्तक"गुंजन" :-

संपादक-डॉ. अरुणघोगरे, डॉ. तिर्थराजराय

प्रकाशक-राघवपब्लिशर्सएंडडिस्ट्रीब्युटर्स, नागपूर

अनुक्रमांक :-

इकाई-अ :- गद्यखण्ड-

- 1) मोटरकेछोटे (कहानी) - "प्रेमचंद"
- 2) रामप्रसादबिस्मिलकीआत्मकथा - "रामप्रसादबिस्मिल"

1×8=8अंक

इकाई-ब :- गद्यखण्ड-

- 1) आलमारी (कहानी) - ममताकालिया
- 2) बैरकोकेदिन (संस्मरण) - डॉ. कान्तिकुमारजैन

2×4=8अंक

इकाई-क :- पद्यखण्ड- (कविता)

- 1) रफू-यतीन्द्रमिश्रा
- 2) नदीऔरपहाड-राजेशमोहता

2×4=8अंक

इकाई-ड :- व्यावहारीकभाषाव्याकरण-

- 1) शब्दशुद्धि
- 2) पत्रलेखन

2×4=8अंक

इकाई-ई :- वस्तुनिष्ठप्रश्न

1×8=8अंक

**B.Com. – I (Accounting and Finance)
Semester – I
(Supplementary English)**

Theory :- 40 Marks

Time :- 2 Hours

Text Prescribed :

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

Unit I : PROSE

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

Unit II : POETRY

The following poems are prescribed for study.

1. The Daffodils — William Wordsworth
2. Break Break Break — Alfred Lord Tennyson
3. The Wild Swans — W.B. Yeats
4. All in June — W.H. Davies

Unit III : COMPOSITION :-

An essay of about 300 words on Social, Economic, Commercial and Information Technology Issues.

Distribution of Marks

A) Theory 40 Marks

Que. 1: PROSE

Any three long answer questions to be attempted out of four each carrying four marks 3X4=12 Marks

Que. 2 : POETRY

Any four long answer questions to be attempted out of four each carrying four marks. 3X4=12 Marks

Que. 3 : MULTIPLE CHOICE QUESTIONS

Four Multiple Choice Questions based on Prose, each carrying one mark : 4 Marks

Four Multiple Choice Questions based on Poetry, each carrying one mark : 4 Marks

Que. 4 : An essay of about 300 words to be attempted out of the five given topics. : 8 Marks

B) Internal Assessment — 10 Marks

(i) Class Test — 05 Marks

(ii) Home Assignment — 05 Marks

B.Com I
Accounting and Finance
Semester I
Financial Accounting I

Time : 3Hours

Theory: 80 Marks

Objectives : To impart basic Accounting Knowledge as applicable to business.

- Unit-1:** Meaning, definition, scope, need and development of Book keeping & Accounting. Objectives, principles Concepts and conventions and Accounting Standards. Limitations of Financial Accounting, Rules of Account, Accounting cycle- Journal, Ledger, Trial balance preparation.
- Unit-2:** **Subsidiary Book:** Subsidiary Book, Purchases Book, Purchases Return Book, Sales Book, Sales Return Book, Bills Receivable Book, Bills Payable Book.
Cash Book – Single column/Simple Cash Book, Double column Cash Book, Triplecolumn Cash Book and petty Cash Book.
- Unit-3:** **Final Accounts of individual-** Manufacturing Account, Trading Account, Profit & Loss Accounts, Balance Sheet with Adjustment.
- Unit-4:** Accounting for Hire purchase and Installment Purchase system.
- Unit-5:** Banking Transactions – Deposit & Withdrawal, Cheques, Types of Cheque, Bank Draft. Bank Reconciliation Statement :- Meaning, Importance & Need, Causes of Difference between Cash book & Pass book, Preparation of all types of Bank reconciliation Statement.

Books Recommended:

1. Financial Management, Dr. Manusmare, SaiJyoti Publication, Nagpur.
2. Advanced Accountancy :Dr.J.D.Gupta, Dr.S.S.Chandak, Dr.p.N.Ladhe, Shri BalajiPublication, Nagpur.
3. Advanced Accountancy Vol-I Jain S.P.&Narang K.L.;Kalyani Publishers.
4. J.R.Botliboi : Advanced Accountancy
5. R.R.Gupta : Advanced Accountancy
6. Shukla & Grewal : Advanced Accountancy
7. A.N.Agarwal : Higher Science of Accounting
8. R.L.Gupta, V.K.Gupta : Advanced Accounting
9. Mukherjee, M.Hanif : Modern Accountancy ; Tata McGraw Hill Publishing Co. Ltd.
10. P.C. Tulsian : Accountancy; Tata McGraw Hill Publishing Co. Ltd.
11. Monga, Gandhi, Kadu : Advanced Accounts; National Publishing House.
12. S. Chakravorti : Advanced Accounting.
13. Fundamentals of Accounting: R.L. Gupta & V.K. Gupta, Sultanchand & Sons.

B.COM - I
ACCOUNTING & FINANCE
SEMESTER I
Cost Accounting I

Time : 3 hours

Theory : 80 Marks

Objective :- The objective of this course is to enable the students to aware with cost accounting.

Unit I:-Cost Accounting- Meaning , Objectives Scope and nature of Cost Accounting
Importance and Advantages of Cost Accounting
Difference between Cost Accounting and Financial Accounting
Difference between Cost Accounting and Management Accounting
Limitations and principles of cost accounting
Definitions: Cost, Costing and Cost Accounting

Unit II:-Basic Cost Concepts—Elements of Cost, Types of cost, Classification of Cost on Different Bases, Methods and Techniques of Costing.

Material- Concept of materials, Purchasing Control and Procedure

Requisitioning for Stores- Re-ordering Level, Economic order quantity Minimum Level or Safety Stock level, Maximum Level, Danger Level, Average Stock Level

Unit III:-Unit costing - Cost sheet

Unit IV:-Tender quotation

Unit V :-Reconciliation of Cost and financial Account

Books Recommended:-

1. Cost Accounting, Dr. Bari, SaiJyoti Publication, Nagpur.
2. Lectures on costing by swaminathan :-S.Chand& Company (P) Ltd., New Delhi.
3. Cost Accounting C.S. Rayudu, Tata Mc Grow Hill & Co. Ltd., Mumbai
4. Cost Accounting By Ravi M. Kishor, Taxmann Ltd., New Delhi.
5. Principles & practices of cost accounting by N.K. Prasad, Book Syndicate Pvt. Ltd. Calcutta.

BCOM – I
ACCOUNTING AND FINANCE
SEMESTER I
Business Communication I

Time: 3 Hours

Theory-80 Marks

Objective: The objective behind Business Communication subject is to inform. In today's world, information is power. Communication brings power through information. The dissemination of information covers a wide range of areas, both internal and external.

Unit 1 Nature and process of communication

- 1.1 Meaning, Definitions of Communication
- 1.2 Objectives of Communication
- 1.3 Process of effective Communication
- 1.4 Elements of Communication
- 1.5 Importance of Communication in Corporate World
- 1.6 Types of Communication

Unit 2 Methods of communication

- 2.1 Nature and Definitions of Verbal Communication
- 2.2 Oral Communication: Definition, Advantages and Disadvantages
- 2.3 Written Communication: Definition, Advantages and Disadvantages
- 2.4 Guidelines for Making Effective Verbal Communication
- 2.5 Non-Verbal Communication: Facial Expression, Gestures, Postures, Eye-Contact and Silence

Unit 3 Dimensions of corporate communication

- 3.1 Corporate world and Communication
- 3.2 Nature of Hierarchy in Corporate World
- 3.3 Downward Communication: Definition, Illustration, Merits and Demerits
- 3.4 Upward Communication: Definition, Illustration, Merits and Demerits
- 3.5 Horizontal Communication: Definition, Illustration, Merits and Demerits
- 3.6 Vertical Communication: Definition, Illustration, Merits and Demerits
- 3.7 Grapevine Communication: Definition, Illustration, Merits and Demerits

Unit 4 Soft skills

- 4.1 Listening and Communication a) Nature and definition of listening b) Importance of effective listening in communication c) Active and Passive listening d) Barriers of Effective Listening
- 4.2 Meaning Elements and importance of soft skills
- 4.3 Effective Speaking
- 4.4 Interview Skills
- 4.5 Group discussion
- 4.6 Oral presentation

Unit 5 Modern Technology in business communication

- 5.1 Role of Information Technology in Business Communication
- 5.2 Advantages and Disadvantages
- 5.3 Word processor, Internet, E-mail, Video Conferencing, Tele-Conferencing
- 5.4 Overhead projector, LCD

BOOKS RECOMMENDATION:

1. Business Communication, Sai Prasad, SaiJyoti Publication, Nagpur
2. UrmilaRai&S.M.Rai Business Communications, Himalaya Publication House
2. Raman S. & Swami R. Business Communications, Professional Publications Madras
3. R.C. Sharma & Krishan Mohan, Business Correspondence & Report Writing. Tata McGraw Hill Delhi.
4. Nandanwar K.P. Ninawe A.S. & Nandanwar S.P. Essential of Business Communication, Prashant Publication, Jalgaon
5. Kaul, Business Communication, Prentice Hall, New Delhi.
6. Murphy & Peck, Effective Business Communications, Tata McGraw Hill, New Delhi.

B.Com I
Accounting & Finance
Semester I
Financial Management I

Time: 3 Hours

Theory-80 Marks

Objective : To Know the basic concept of FM and to teach basic application of FM techniques.

Unit No. I :- Introduction to Financial Management: Introduction, Meaning, Importance, Scope & Objectives Profit Vs Wealth Maximization.

Unit No. II:- Types of Financing: Introduction, Need of Finance & Sources of Finance: Long Term, Medium Term, And Short Term. Long Term Sources of Finance, Short Term Sources of Finance.

Unit No. III:- Capital Budgeting: Introduction of Capital Budgeting, Importance of Capital Budgeting, Process of Capital Budgeting, Techniques of Capital Budgeting (Payback Period Method, ARR Method, NPV Method, PI Method, IRR Method)

Unit No. IV:- Leverage: Introduction of Leverage, Types of Leverage, Operating Leverage, Composite Leverage, Financing Leverage.

Unit No. V :- Cost of Capital: Introduction of Cost of Capital, Definition of Cost of Capital, Importance of Cost of Capital, Measurement of Cost of Capital, WACC

Note: Numerical shall be based on Unit: III, IV&V

Reference Book:

1. Financial Management, Dr. Manusmare, SaiJyotiPublicatio, Nagpur.
2. Fundamentals of Financial Management by D. Chandra Bose, PHI Learning Pvt. Ltd., New Delhi
3. Fundamentals of Financial Management by Bhabotosh Banerjee, PHI Learning Pvt. Ltd., New Delhi
4. Fundamentals of Financial Management by Vyuptakesh Sharma, Pearson Education, New Delhi
5. Fundamentals of Financial Management by J.C. Van Horne, Prentice Hall of India, New Delhi
6. Financial Management: Text and Problems by M.Y. Khan and P.K. Jain, Tata McGraw Hill, New Delhi
7. Financial Management: Theory and Practice by Prasanna Chandra, Tata McGraw Hill, New Delhi
8. Financial Management by I.M. Pandey, Vikas Publishing House, New Delhi.

BCOM-I
ACCOUNTING AND FINANCE
SEMISTER-I
Business Environment –I

Time: 3 Hours

Theory: 80 Marks

Objective: To understand the determinants of business environment and its terminologies.

Unit-I Business & Its Environment:

- 1.1 Concepts, Components Importance of B.E
- 1.2 National Income- Saving, Investments, Measurement & Distribution of National Income.
- 1.3 Indian Trade & Industry – Balance of Trade & Balance of Payment, Industrial Sickness & Current Trends in Indian Industry.
- 1.4 Indian Agriculture- Main Feature, Problems, Agriculture Finance, Role of Agriculture Finance, Role of Agriculture in the development of Indian Economy.
- 1.5 Environmental Analysis – (SWOT& PESTEL Analysis)

Unit-II Problems in Development:

- 2.1 Human Resources in India- Population Structure, Characteristics, Human Resources as a production factor, Role of Human Resources in Global Scenario.
- 2.2 Unemployment In India- Causes, classification, Impact of LPG Policy in employment creation.
- 2.3 Indian Poverty-Concept, Vicious Circle of Poverty, Causes, Remedies, Role of Govt.in poverty Abolition.
- 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 LPG-Concept, Effects on various sectors of Indian Economy, Constitutional approaches regarding the new Economic Policy.
- 3.4 Regulation of Foreign Investment

Unit-IV Planning In India:

- 4.1 Concept, Objects & Brief History of Five year plans.
- 4.2 Detail Study of 10th five year plan& Objectives of Eleven five year Plan.
- 4.3 Finance Commission-Objectives, Functions, Role in allocation of resources, Detail study of 11th 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 Institution- GATT, IMF, World Bank, WTO, Counter Trade & N-Deal

Reference Books

1. Business Environment, Dr. Sanjay Kavishwar, SaiJyoti Publication, Nagpur.
2. Business Environment Text and Cases by M.B. Shukla, Taxman Publications, New Delhi
3. Global Economy and Business Environment by Francis Cherunilam, Himalaya Publication House, Mumbai
4. Business Environment: Text and Cases by Francis Cherunilam, Himalaya Publication House, Mumbai
5. Indian Economy by Dutt and Sundaram, S. Chand and Company Pvt. Ltd., New Delhi
6. Essentials of Business Environment by K. Aswathappa, Himalaya Publication House, Mumbai
7. Business Environment by Justin Paul, Tata McGraw Hill Education Pvt. Ltd., New Delhi

**B.Com. –I (Accounting and Finance)
Semester – II
(Compulsory English)**

Theory :- 40 Marks

Time :- 2 Hours

Text Prescribed for study : RAYS OF LETTERS

(As per model curriculum of the U.G.C. for B.Com. Part- I and published by Raghav Publisher and Distributors, Mahal, Nagpur.)

Unit I : PROSE

1. Each is Great in His Own Place — Swami Vivekananda
2. The Postmaster — Rabindranath Tagore
3. How I Became a Public Speaker — George Bernard Shaw
4. Prospects of Democracy in India — Dr. B.R. Ambedkar

Unit II : POETRY

1. Success is Counted Sweetest — Emily Dickinson
2. Laugh and Be Merry — John Masefield
3. The Impossible Dream — Joe Darion

Unit III : GRAMMAR (strictly based on the prescribed text)

- A. One Word Substitute
- B. Prepositions

Unit IV : BUSINESS CORRESPONDENCE AND WRITING SKILLS

A) E- mail

Distribution of Marks (40 : 10)

A) Theory 40 Marks

Textual Components:

Que. 1- PROSE

Que. 1 Any three long answer questions to be attempted out of four each carrying four marks. 4X3=12 Marks

Que. 2- POETRY

Que.2 Any three long answer questions to be attempted out of Six each carrying four marks. 4X3=12 Marks

Que.3 :- Multiple Choice Questions: 08 Marks

Four Multiple Choice Questions based on Prose,
each carrying one mark : 4 Marks

Four Multiple Choice Questions based on Poetry,
each carrying one mark : 4 Marks

Eight questions each carrying one mark.

Que. 4 GRAMMAR (TEXTUAL)

a) Articles- 01

b) Synonyms & Antonyms-02

Que. 5- BUSINESS CORRESPONDENCE AND WRITING SKILLS- 05 marks

a) Letter Writing

i) Formal Letter

(Application for Job/Complaint/Order) 5X1 = 5 Marks

(Any one out of two)

B) Internal Assessment — 10 Marks

(i) Class Test — 05 Marks.

(ii) Home Assignment — 05Marks.

वाणिज्य स्नातक (Accounting and Finance)

मराठी (आवश्यक)

Semester – II

पुस्तकाचे नांव : अनुबंध भाग-१ (सत्र-१) , संपादक : डॉ.अशोक नामदेव पवळेकर, डॉ.पंडीत गोबरा राठोड. डॉ. अनंत सिरसाट, प्रकाशकाचे नांव : राघव पब्लिशर्स एण्ड डिस्ट्रीब्युटर्स, नागपुर.

एकूण 40 गुण

वेळ 2 तास

अनुक्रमणिका

घटक : अ वैचारिक

1) भारतीय लोकशाहीचे भवितव्य काय ?

: डॉ.बाबासाहेब आंबेडकर

2) भाषा आणि लोकजीवन

: डॉ. देशपांडे कुसमावती

घटक : ब ललित

1) युवा कोण

: बाबा आमटे

2) कवितेचा जन्म

: बाबूराव बागूल

3) लाट

: हमीद दलवाई

घटक : क - कविता

1) शीगवाला

: नारायण सुर्वे

2) निरभ्र

: तुळशीराम काजे

3) मनातल्या मनात मी

: सुरेश भट

४) वटहुकूम

: श्रीपाद भालचंद्र जोशी

घटक : ड उपयोजित लेखन

१) अपाठित उतारा — प्रश्नोत्तरे , संदर्भ ग्रंथ — “उपयोजित मराठी”, संपादक — केतकी मोडक व इतर

वाणिज्य स्नातक (Accounting and Finance)

हिन्दी अनिवार्य

द्वितीय सत्र

समय : - 2 घंटे

पूर्णांक : - 40

इकाई- अ : - गद्यखण्ड-

- 1) लक्ष्मण रेखा- भगवानदास मोरवाल
- 2) असफल कवी- सम्मेलनों का सफल अध्यक्ष- हरिशंकर परसाई

1 x 8 = 8 अंक

इकाई- ब : - गद्यखण्ड-

- 1) तमाशा (कहानी) - पंकज सुधीर
- 2) स्वामी दयानंद (जीवनी) - मोहन राकेश

2 x 4 = 8 अंक

इकाई- क : - पद्यखण्ड (कविता) -

- 1) बादल राग- निराला
- 2) तप्त है फिर से जवानी- हरिश अरोडा

2 x 4 = 8 अंक

इकाई- ड : -

- 1) निबंध (एक व्यावसायिक विषयो पर)
- 2) देवनागरी लिपी की विशेषताएँ

2 x 4 = 8 अंक

इकाई- ई : - वस्तुनिष्ठ प्रश्न

1 x 8 = 8 अंक

B.Com. – I (Accounting and Finance)
Semester – II
(Supplementary English)

Theory: - 40 Marks

Time: - 2Hours

Text Prescribed :

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

Unit I : PROSE

The following prose lessons are prescribed for study.

1. Playing the English Gentleman — Mahatma Gandhi
2. The Home Coming — Rabindranath Tagore
3. The Miracle of Radio — H. Shipp
4. Robin — Jim Corbett

Unit II: POETRY

The following poems are prescribed for study.

1. Adlestrop — Edward Thomas
2. The Soldier — Rupert Brooke
3. To the Indian Who Died in South Africa — T.S. Eliot
4. That Whitsun — Philip Larkin

Unit III : COMPOSITION :-

An essay of about 400 words on Social, Economic, Commercial and Information Technology Issues.

Distribution of Marks

A) Theory 40 Marks

Que. 1: PROSE

Any three long answer questions to be attempted out of four each carrying four marks 3X4=12 Marks

Que. 2 : POETRY

Any four longanswer questions to be attempted out of four each carrying four marks. 3X4=12 Marks

Que. 3 : MULTIPLE CHOICE QUESTIONS

Four Multiple Choice Questions based on Prose,
each carrying one mark : 4 Marks

Four Multiple Choice Questions based on Poetry,
each carrying one mark : 4 Marks

Que. 4 :An essay of about 300 words to be attempted out
of the five given topics. : 8 Marks

B) Internal Assessment — 10 Marks

(i) Class Test — 05 Marks

(ii) Home Assignment — 05 Marks

B.Com I
Accounting and Finance
Semester II
Financial Accounting II

Time : 3Hours

Theory : 80 Marks

Objectives :To develop conceptual understanding of fundamentals of financial accounting system and to impart skills in accounting for various kinds of business transaction.

Unit-1: Rectification of errors: meaning, Types of errors, Rectification entries and suspense Account. and **Adjustments entries, Opening and Closing entries, transfer entries ,Capital & Revenue.**

Unit-2: Depreciation Methods :Meaning, Definition of depreciation, Different methods of depreciation.
Problem on:I) Straight line Method.II) Reducing Balance Method.

Unit-3: Provision&Reserve Account for Bills of Exchange .

Unit-4: Consignment Accounts- Meaning, Difference between Consignment and SalesProblems onConsignment

Unit-5: Joint venture account- Meaning and Need of Joint venture account , Difference between joint venture and partnership

Books Recommended :

1. Financial Accounting(English& Marathi), Saijyoti Publication, Nagpur.
2. Agarwala A. N., Agarwala K. N.: Higher Sciences of Accountancy; KitabMahal, Allahabad.
3. Ashok Banerjee : Financial Accounting; Excel Books, New Delhi-110028.
4. N. Vinayakam, P.L. Mani, K.L. Nagarajan : Principles of Accountancy; EurasiaPublishing House (Pvt.) Ltd., New Delhi-110 055.
5. R.R. Gupta : Advanced Accountancy. Jain, Narang (Kalyanipulli) : Advanced Accountancy. William Pickles : Accountancy.
6. Financial Accounting :PayalPrakashan, Nagpur.
7. Financial Accounting : V.R. Mohota, Rashi publication, Arni, Distt. Yavatmal.
8. Financial Accounting : Dr. GajananPatil, Dr. ShakilSattar, Dr. Anil Bhawsar, Dr. Dattatraya Gujrathi-Das GanuPrakashan, Nagpur.

B.Com. I
ACCOUNTING & FINANCE
Semester II
COST ACCOUNTING II

Time : 3 hours

Theory : 80 Marks

Objective :- The objective of this course is to enable the students to develop awareness of cost accounting .

Unit I :- Overhead- concept, classification of overhead on difference basic, Cost Allocation , Apportionment and absorption of overhead

Unit II:- Cost Control Techniques - Budget and budgetary control, meaning importance and types of Budgets, Steps involved in Budgetary Control, Essentials of a Budgetary Control system, Budget manual, Difference between Traditional budgeting and Zero Base Budgeting

Unit III:- Flexible Budget- Practical problems on Flexible Budgets

Unit IV:- Cash Budget- Practical problems on Cash Budgets

Unit V :- Break even analysis

Books Recommended :-

- Lectures on costing by swaminathan :- S.Chand & Company (P) Ltd., New Delhi.
- Cost Accounting C.S. Rayudu, Tata Mc Grow Hill & Co. Ltd., Mumbai
- Cost Accounting By Ravi M. Kishor, Taxmann Ltd., New Delhi.
- Principles & practices of cost accounting by N.K. Prasad, Book Syndicate Pvt. Ltd. Calcutta.

B.COM – I
ACCOUNTING AND FINANCE
SEMESTER II
Business Communication II

Time: 3 Hours

Theory-80 Marks

Objective: to improve the communication skill, develop proper attitudes for working in the organization. There is also a need to familiarize them with the systems, procedures and processes.

Unit 1 Barriers to effective Communication in corporate World

- 1.1 Nature, Definitions of Barrier
- 1.2 Physical Barriers
- 1.3 Psychological Barriers
- 1.4 Semantic Barriers
- 1.5 Measures of Removal of Barriers

Unit 2 Theory and Practice of Business Correspondence

- 2.1 Meaning and Importance of Business letter
- 2.2 Layouts of Business letter
- 2.3 email Writing Etiquettes
- 2.4 Types of letter: Letter of Application with Resume, Letter Of Inquiry, Letter of Order, Letter of Collection, Letter of Complaint and Letter of Sales

Unit 3 Employment Related Correspondence

- 3.1 Importance, Structure and Drafting the Application letter
- 3.2 Preparing the Resume
- 3.3 Letter of Appointment
- 3.4 Resignation and Job Refusal Letter
- 3.5 Job Acceptance and Consent letter

Unit 4 Interviews

- 4.1 Nature and Definitions of Interview
- 4.2 Types of interviews
- 4.3 Application of WASP Technique
- 4.4 Preparation made by the Interviewer
- 4.5 Preparation made by the Interviewee
- 4.6 Commonly asked Questions in The interview

Unit 5 Presentations

- 5.1 Principles Of Effective Presentation
- 5.2 Do's and Don'ts Of Effective Presentation
- 5.3 Effective use of OHP
- 5.4 Effective use of Power Point Presentation
- 5.5 Guidelines for Effective Presentation

BOOKS RECOMMENDATION:

1. Urmila Rai & S.M.Rai Business Communications, Himalaya Publication House
2. Raman S. & Swami R. Business Communications, Professional Publications Madras
3. R.C. Sharma & Krishan Mohan, Business Correspondence & Report Writing. Tata McGraw Hill Delhi.
4. Nandanwar K.P. Ninawe A.S. & Nandanwar S.P. Essential of Business Communication, Prashant Publication, Jalgaon
5. Kaul, Business Communication, Prentice Hall, New Delhi.
6. Murphy & Peck, Effective Business Communications, Tata McGraw Hill, New Delhi.

**BCOM-I
ACCOUNTING AND FINANCE
SEMISTER-II
AUDITING**

Time: 3 Hours

Theory: 80 Marks

Objective: To understand the basic Components of the Auditing.

Unit-I -Meaning of Auditing, Objectives Advantages, Types of Audit, Commencement of Business Audit

Unit-II -Internal Check System, Audit Programme, Routine Checking, & Vouching, Verification & Valuation of Assets & Liabilities.

Unit-III -Company Auditor, Appointment, Power, Duties, Liabilities

Unit-IV -Audit of Divisible Profit, Dividend, Audit Report, Types of Report.

Unit-V -Audit of Banking, Insurance & Educational Institution

Reference Books

1. Auditing, Prof. Bele, SaiJyoti Publication, Nagpur.
2. Contemporary Auditing by Kamal Gupta, Tata McGraw Hill, New Delhi
3. A Hand-Book of Practical Auditing by B.N. Tandon, S. Chand and Company, New Delhi
4. Fundamentals of Auditing by Kamal Gupta and Ashok Arora, Tata McGraw Hill, New Delhi
5. Auditing: Principles and Practice by Ravinder Kumar, Virender Sharma, PHI Learning Pvt. Ltd., New Delhi
6. Auditing and Assurance for CA IPCC by Sanjib Kumar Basu, Pearson Education, New Delhi
7. Contemporary Auditing by Kamal Gupta, McGraw Hill Education Pvt. Ltd., New Delhi
8. Fundamentals of Auditing by Kamal Arora and Ashok Gupta, Tata McGraw Hill, New Delhi.

**B.COM – I
Accounting and Finance
Semester II
Business Economics-I**

Time: 3 Hours

Theory-80 Marks

Objective: To understand the micro economic business theories.

Unit-I : INTRODUCTION :

- 1.1 Definition of Economics : Adam Smith, Marshall & Robbins.
- 1.2 Definition of J.K. Mehta, Amartya Sen & Mahanobis.
- 1.3 Economic Laws : Nature, Characteristics, Limitation & Importance.
- 1.4 Micro Economics-Meaning, Scope, Merits & Demerits, Importance.
- 1.5 Macro Economics-Meaning, Scope, Merits & Demerits, Importance.

Unit-II : UTILITY APPROACH :

- 2.1 Meaning and Definition.
- 2.2 Marginal diminishing Utility Theory.
- 2.3 Equi Marginal Utility Theory.
- 2.4 Demand : Meaning, Definition, Change in Demand.
- 2.5 Law of Demand & its Exceptions.

Unit-III : ELASTICITY OF DEMAND :

- 3.1 Concept and Types.
- 3.2 Measurements.
- 3.3 Determinants and Importance.
- 3.4 Indifference Curve : Meaning, Definition & Rate of Marginal Substitute. (MRS)
- 3.5 Characteristics of Indifference Curve.

Unit-IV : PRODUCTION FUNCTION :

- 4.1 Meaning and Definition.
- 4.2 Law of Variable proportion.
- 4.3 ISO quants : Concept & Characteristics.
- 4.4 Internal economies & diseconomies.
- 4.5 External economies & diseconomies.

Unit-V : COST AND REVENUE :

- 5.1 Meaning & Types of Cost.
- 5.2 Short run Cost Curve.
- 5.3 Long run Cost Curve.
- 5.4 Meaning & Types of revenue.
- 5.5 Total, Average & Marginal revenue Curve.

Books Recommended:

1. Business Economics, Dr. Samrudha, SaiJyoti Publication, Nagpur.
2. Business Economics, Prof. Jagtap, SaiJyoti Publication, Nagpur.
3. Mehta, P.L.: Managerial Economics – Analysis, Problem and Cases (S. Chand & Sons, N. Delhi, 2000)
4. Hirschey .M., Managerial Economics, Thomson South western (2003)
5. Salvatore, D.: Managerial Economics in a global economy (Thomson South Western Singapore, 2001)
6. Frank Robert.H, Bernanke. Ben S., Principles of Economics (Tata McGraw Hill (ed.3)
7. Gregory Mankiw., Principles of Economics, Thomson South western (2002 reprint)
8. Samuelson & Nordhas.: Economics (Tata McGraw Hills, New Delhi, 2002)
Pal Sumitra, Managerial Economics cases and concepts (Macmillan, New Delhi,2004)

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

Marks :- 40

Time :- 2 Hours

I) Text Prescribed -

Impressions

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

Unit- I :- Prose

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

Unit-II :- Poetry

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

Unit-III :- Communication skills

2) Book Prescribed :-

Synergy

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

Following chapters from Communication Skills are prescribed :-

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

DISTRIBUTION OF MARKS

1) Impressions :-

Unit – I – Prose :

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

(4 Marks each)

Unit-II- Poetry :-

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

(4 Marks each)

2) Unit-III Communication skills

SYNERGY :-

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

(4 Marks each)

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

Internal Assessment :- (10 Marks)

1) Home Assignment (05 Marks)

2) Unit Test (01) (05 Marks)

वाणिज्य स्नातक (Accounting and Finance)

मराठी (आवश्यक (

Semester - III

पुस्तकाचे नाव : अनुबंध भाग - 1 (सत्र -2(संपादक : डॉ. अशोक नामदेव पळवेकर, डॉ. पंडित गोबरा राठोड, डॉ. अनंत सिरसाट प्रकाशकाचे नाव : राघव पब्लिशर्स अँड डिस्ट्रिब्यूटर्स , नागपूर

एकूण 40 गुण

वेळ 2 तास

अनुक्रमणिका

घटक : अ - वैचारिक

- (1) स्वातंत्र्य :संकल्पना आणि व्यवहार: डॉ साळुंखे .ह .आ .
- (2) प्रशासक नेता : प्रा द्वादशीवार सुरेश .

घटक : ब - ललित

- (1) गोदो : नामदेव कांबळे
- (2) अवधूत : रमेश अंधारे
- (3) दिंडी गेली पुढे ! : किशोर सानप

घटक : क - कविता

- (1) अद्याप : प्रभा गणोरकर
- (2) माय : सपाचपोळ .ग .
- (3) सावज : नारायण कुळकर्णी कवठेकर
- (4) जखम : उषाकिरण आत्राम
- (5) देणं : जयराम खेडेकर

घटक : ड - उपयोजित लेखन

- 1) कार्यालयीन पत्रव्यवहार स्वरूप : वैशिष्ट्ये आणि प्रकार, दिवेकर कल्याणी. डॉ. संदर्भ ग्रंथ - “उपयोजित मराठी”, संपादक – केतकी मोडक व इतर

वाणिज्य स्नातक (Accounting and Finance)
हिन्दी अनिवार्य
सत्र- तृतीय

समय :- 2 घंटे

पूर्णांक :- 40

पाठ्यपुस्तक- "ज्ञानदा"

संपादक- प्रो. (डॉ.) ज्योति व्यास, डॉ. तिर्थराज राय,
डॉ. निशा उपाध्याय, डॉ. सुशांत ढोके

अनुक्रमांक :-

इकाई- अ :- गद्यखण्ड-

- 1) विद्यार्थी और राजनिती- पं. जवाहरलाल नेहरू
- 2) हिम्मत और जिंदगी- रामधारीसिंह दिनकर 1 x 8 = 8 अंक

इकाई- ब :- गद्यखण्ड-

- 1) मेहमान से भगवान बचाये- गोपालदास व्यास
- 2) विज्ञापन युग- मोहन राकेश 2 x 4 = 8 अंक

इकाई- क :- पद्यखण्ड (कविता) -

- 1) नर हो न निराश करो मन को- मैथिली शरणगुप्त
- 2) वरदान माँगूंगानही- शिवमंगल सिंह 'सुमन' 2 x 4 = 8 अंक

इकाई- ड :- कल्पना विस्तार

2 x 4 = 8 अंक

इकाई- ई :- वस्तुनिष्ठ प्रश्न

1 x 8 = 8 अंक

B.Com Part-II(Accounting and Finance)
SEMESTER-III
SUPPLEMENTARY ENGLISH

Marks :- 40

Time :- 2 Hours

I) Text Prescribed -

Footprints

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

Unit- I :- Prose

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

Unit-II :- Poetry

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

Unit - III - Short Stories :-

- 1) The Cabuliwallah - Rabindranath Tagore
- 2) Monday Morning - Mark Twain
- 3) Drought - Sharadchandra Chatterjee

DISTRIBUTION OF MARKS

1) Footprints :-

Unit - I - Prose :

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

(4 Marks each)

Unit-II- Poetry :-

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

(4 Marks each)

Unit- III- Short Stories :-

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

(4 Marks each)

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

Internal Assessment :- (10 Marks)

1) Unit Test (5 Marks)

2) Home Assignment (5 Marks)

B.Com II
Accounting and Finance
Semester III
Financial Accounting III

Time: 3Hours

Theory: 80 Marks

Objectives: To develop conceptual understanding of fundamentals of financial accounting system and to impart skills in accounting for various kinds of business transaction.

Unit-1: Final account of Cooperative society

Unit-2: Accounting for Non Profitable Institutions, Account of Not for profit.

Unit-3: Accounting for Agriculture Farms.

Unit-4: Insolvency Account of and Individuals : Law's of insolvency- Provisions for preferential creditors, Meaning of insolvency, Procedure of insolvency, Problems on Insolvency Accounts.

Unit-5: Bank Reconciliation statement: Meaning, Importance and need, Cause of difference between cash book and pass book. Preparation of all types of Bank Reconciliation statement.
Accounting for local Self Government- Gram Panchayats source of revenue. Main features of Gram Panchayat. Accounting Panchayat Samiti, Zillah Parishad. Local Self Government Institutions in Urban Areas & its Final Account.

Books Recommended:

1. Mukherjee, M.Hanif : Modern Accountancy ; Tata McGraw Hill Publishing Co. Ltd.
2. P.C. Tulsian : Accountancy; Tata McGraw Hill Publishing Co. Ltd.
3. Monga, Gandhi, Kadu : Advanced Accounts; National Publishing House.
4. S. Chakravorti : Advanced Accounting.
5. Fundamentals of Accounting : R.L. Gupta & V.K. Gupta, Sultanchand & Sons.
6. Fundamentals of Accounting : T.P Ghosh, Sultanchand & Sons.
7. Financial Accounting: Payal Prakashan, Nagpur.
8. Financial Accounting: V.R. Mohota, Rashi publication, Arni, Distt. Yavatmal.
9. Financial Accounting: Dr. Gajanan Patil, Dr. Shakil Sattar, Dr. Anil Bhawsar, Dr. Dattatraya Gujrathi-Das Ganu Prakashan, Nagpur.
10. Financial Accounting: Dr. Kanetkar Medha, Dr. Baheti D.R. – Shri Sainath Prakashan, Nagpur.
11. Financial Accounting : L.N. Chopde, D.H. Choudhary, Dr. Raju, L. Rathi, Sheth Publishers Pvt. Ltd, Mumbai-31
Advanced Accountancy Vol-1: S.P.Jain, K.L.Narang; Kalyani Publishers, New Delhi

B.Com II
Accounting and Finance
Semester III
Direct Tax Laws

Theory: 80 Marks

Time: 3 Hours

Objective: The objective of this course is to familiarize with require Tax and laws

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

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

Unit 2: Income from salaries

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

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

Unit 5: Deductions to be made from Gross Total Income, Simple problems of Computation of total Income of Individual assessee

BOOKS RECOMMENDATION:

1. Income Tax- Dr. Ghorphade, SaiJyoti Publication, Nagpur.
 2. Direct Tax laws –Singhania
 3. Income Tax - Mehrotra&Goyal
 4. Income Tax - Ahuja & Gupta
- Guide to Income Tax- Manoharan

B.Com. II
Accounting and Finance
Semester – III
Business Mathematics

Time – 3 Hours

Theory – 80 Marks

Objective: The objective of this course is to enable the students to have basic application of mathematics to business problem.

Unit-1

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

Unit- 2

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

Unit – 3

- a) Average,
- b) Profit and Loss

Unit – 4 Mathematics of Finance

- a) Simple Interest
- b) Compound Interest

Unit-5 Ratio and Proportion:

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

Books Recommended:

1. Statistics & Business Mathematics, Dr. Datar, SaiJyoti Publication, Nagpur
2. Business Mathematics (English & Marathi), Dr. Mohata, Dr. Kotak, SaiJyoti Publication, Nagpur
3. Mathematical Statistics by J.K. Goyal and J.N. Sharma, Krishna Prakashan Ltd., Meerut
4. Business Mathematics and Statistics by R.K. Ghosh and S. Saha, New Central Agency Pvt. Ltd. Calcutta
5. Commerce Mathematics by Om P. Chug, etc., Anmol Publication Ltd., New Delhi
6. Mathematics for Economics and Business by J. Soper, Blackwell Publishing, U.S.A.
7. Business Mathematics & Statistics: B Aggarwal, Ane Book Pvt. Limited
8. Business Mathematics: D C Sancheti & V K Kapoor, Sultan Chand & Sons •
9. Business Mathematics: A P Verma, Asian Books Pvt. : Limited.

B.Com. II
ACCOUNTING AND FINANCE
Semester – III
BUSINESS ECONOMICS-II

Time: 3 Hours

Theory-80 Marks

Objective: To understand the micro economic business theories and its application to business managerial problems.

Unit-I: BUSINESS AND MANAGERIAL ECONOMICS:

- 1.1 Meaning and characteristics of Business Economics.
- 1.2 Meaning, Definition and characteristics managerial Economics.
- 1.3 Nature and Scope of Managerial Economics.
- 1.4 Objectives and Importance of managerial Economics.
- 1.5 Relation of managerial Economics with Business Economics And Business Management.

Unit-II: MARKET STRUCTURE:

- 2.1 Meaning and classification of Markets.
- 2.2 Working of Price Mechanism.
- 2.3 Monopoly: Meaning and Characteristics.
- 2.4 Price determination under monopoly
- 2.5 Price discrimination under monopoly.

Unit-III: MARKET STRUCTURE:

- 3.1 Monopolistic competition: Meaning and Characteristics.
- 3.2 Price determination in monopolistic competition.
- 3.3 Oligopoly : Meaning and Characteristics.
- 3.4 Price determination under Oligopoly.
- 3.5 Perfect competition : Meaning, Characteristics and determination.

Unit-IV: FACTORS PRICING:

- 4.1 Nature of demand & supply of factors inputs.
- 4.2 Marginal productivity theory.
- 4.3 WAGES: Meaning & Types.
- 4.4 Determination of wages and Exploitation of Labor.
- 4.5 RENT: Concept, Ricardian and modern theories of Rent, Quasi Rent.

Unit-V: FACTORS PRICING:

- 5.1 INTEREST: Concept and time preference.
- 5.2 Loanable funds and Liquidity preference theory of Interest.
- 5.3 PROFIT: Meaning and Definition.
- 5.4 Dynamic & Risk bearing theory of Profit.
- 5.5 Innovation theory of Profit.

Books Recommended:

1. Mehta, P.L.: Managerial Economics – Analysis, Problem and Cases (S. Chand & Sons, N. Delhi, 2000)
2. Hirschey .M., Managerial Economics, Thomson South western (2003)
3. Salvatore, D.: Managerial Economics in a global economy (Thomson South Western Singapore, 2001)
4. Frank Robert.H, Bernanke. Ben S., Principles of Economics (Tata McGraw Hill (ed.3)
5. Gregory Mankiw., Principles of Economics, Thomson South western (2002 reprint)
6. Samuelson & Nordhas.: Economics (Tata McGraw Hills, New Delhi, 2002).

B.Com. II
Accounting and Finance
Semester-III
Information Technology in Accountancy

Time 3 Hours

Theory Marks – 60
Practical Marks 40

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

- Unit – I Information** – Concept, Characteristics, Data v/s Information, Uses of Information Within the Organization and outside the Organization
Information Technology: Introduction, Definition of IT, Uses of IT in Business and Various Fields.
- Unit- II Computerized Accounting Package:**
Computerized Accounting: Concept, Advantages and Limitation of Computer Accounting, Manual Vs Computerized Accounting.
- Unit-III Accounting Software Tally 9.0 / Higher:** Introduction, Features, Company info, Menu, Gateway of Tally Menu, Button Bar, Status Bar, Calculator.
- Unit- IV Working in Tally**
Company Creation: Accounts only and Accounts with inventory.
Groups: Concept, Predefined Groups, Creation of New Single Group, Display, Alteration and Deletion of Group.
Ledgers: Concept, Single ledger Creation, Display, Alternation & Deletion.
Vouchers: Concept, Types of Vouchers, Features and Configuration of Accounting Vouchers
Transaction: Accounting Voucher, Inventory Vouchers.

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

Book Recommendation-

1. *Viksash Gupta's "Computer and Financial Accounting with Tally 9.0, Published by dreamTech.
2. Pradeep K. Sinha and Priti Sinha's "Fundamentals of Computing" BPB Publication.
3. Alexis Leon and Mathews Leon's Database Management System"Published by Leon Vikas
4. "Goods & Service Tax Act" Sai Jyoti Publication, Nagpur--Prof. Pravin Kamthe, Prof. Meghana Patil. Practical Based on Tally
5. Information Technology & Business Data Processing-II, Dr. Sanjay Kadu, Sai Jyoti Publication, Nagpur
6. Computerized Accounting, Dr. Tembhurnekar, Sai Jyoti Publication, Nagpur

B.Com Part-II (Accounting and Finance)

SEMESTER-IV

ENGLISH (COMPULSORY)

Time: - 2 Hours

Marks: - 40

I) Text Prescribed -

Impressions

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

Unit- I :- Prose

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

Unit-II :- Poetry

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

2) Book Prescribed :-

'Synergy'

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

Following chapters from Communication Skills are prescribed :-

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

DISTRIBUTION OF MARKS

1) Impressions :-

Unit – I – Prose :

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

(4 Marks each)

Unit-II- Poetry :-

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

(4 Marks each)

2) Unit-III- Communication Skills

SYNERGY :-

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

(4 Marks each)

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

Internal Assessment :- (10 Marks)

1) Home Assignment (5 Marks)

2) Personal Interview..... (5 Marks)

वाणिज्य स्नातक (Accounting and Finance)

मराठी (आवश्यक)

Semester - IV

पुस्तकाचे नाव : अनुबंध भाग - 1 (सत्र -२) संपादक : डॉ. अशोक नामदेव पळवेकर, डॉ. पंडित गोबरा राठोड, डॉ. अनंत सिरसाट प्रकाशकाचे नाव : राघव पब्लिशर्स अँड डिस्ट्रिब्यूटर्स , नागपूर

एकूण 40 गुण

वेळ 2 तास

सत्र - 4

अनुक्रमणिका

घटक : अ - वैचारिक

- (1) सारे युग वाट पाहते आहे ! : डॉ लुलेकर प्रल्हाद .
(2) मी तीच आहे ! : मलाला

घटक : ब - ललित

- १) महालूट : सदानंद देशमुख
२) जन्मचिंतन : अनंत नानोटी
३) पीळ : ऐश्वर्य पाटेकर

घटक : क - कविता

- १) कबीर : लोकनाथ यशवंत
२) ते आले, त्यानंतरची गोष्ट : प्रभू राजगडकर
३) दरवेशी : अजीम नवाज राही
४) यापुढे माझी लढाई : सिद्धार्थ भगत
५) अभंग : वीरा राठोड

घटक : ड - उपयोजित लेखन

- १) आशय लेखन आणि भाषांतर (संदर्भ ग्रंथ - "उपयोजित मराठी " संपादक - केतकी मोडक व इतर

वाणिज्य स्नातक (Accounting and Finance)

वाणिज्य स्नातक (Accounting and Finance)

हिन्दी अनिवार्य

सत्र- चतुर्थ

समय :- 2 घंटे

पूर्णांक :- 40

अनुक्रमांक :-

इकाई- अ :- गद्यखण्ड-

- 1) वैश्वीकरण में हिन्दी का स्वरूप- डॉ. विठ्ठल भालेराव
2) धर्म और विज्ञान- हरिशंकर परसाई 1 x 8 = 8 अंक

इकाई- ब :- गद्यखण्ड-

- 1) साहब फिर कब आएँगे माँ- दामोदर खडसे
2) बडे भाई साहब- प्रेमचंद 2 x 4 = 8 अंक

इकाई- क :- पद्यखण्ड-

- 1) बापू- सुमित्रानंदन पंत
2) धानौ का गीत- केदारनाथ सिंह 2 x 4 = 8 अंक

इकाई- ड :- मुहाँवरे का अर्थ लिखकर वाक्यों में प्रयोग करे | 2 x 4 = 8 अंक

इकाई- इ :- वस्तुनिष्ठ प्रश्न 1 x 8 = 8 अंक

B.Com Part-II (Accounting and Finance)
SEMESTER-IV
SUPPLEMENTARY ENGLISH

Time :- 2 Hours

Marks :- 40

I) Text Prescribed -

Footprints

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

Unit- I :- Prose

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

Unit-II :- Poetry

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

Unit – III - Short Stories :-

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

DISTRIBUTION OF MARKS

1) Footprints :-

Unit – I – Prose :

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

Unit-II- Poetry :-

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

Unit- III- Short Stories :-

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

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

Internal Assessment :- (10 Marks)

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

B.Com III
Accounting and Finance
Semester IV
Business Law I

Theory: 80 Marks

Time: 3 Hours

Objective: The objective of this course is to familiarize with require laws.

Unit I: Law of Contract (1872)

- 1.1 Definition and meaning of agreement of contract, essential elements of a contract.
- 1.2 Offer and acceptance –Definition and meaning of offer and acceptance – Method of communication of offer and acceptance – Revocation of offer and acceptance
- 1.3 Consideration – Definition and meaning of consideration –Type of consideration –Rule –No consideration No contract and exception to the Rule.

Unit II:Law of Contract (1872)

- 2.1 Capacity of parties- Definition and meaning of Capacity of parties. Definition and meaning of minority- The Law regarding Minors Agreement Definition and meaning of person of unsound mind, effect of agreement made by persons of unsound mind- meaning of disqualified person.
- 2.2 Free Consent- Definition and meaning of free consent-coercion, undue influence, Misrepresentation,Fraud, Mistake
- 2.3 Discharge of Contract- Remedies of Breach of Contract

Unit III Special Contracts

- 3.1 Contract of Indemnity
- 3.2 Contract of guarantee
- 3.3 Bailment and Pledge
- 3.4 Agency

Unit IV Sales of Goods Act 1930

- 4.1 Formation of contract of Sales
- 4.2 Goods and there classification
- 4.3 Price, condition and warranties
- 4.4 Transfer of Property in Goods
- 4.5 Performance of the contract of sales, unpaid sellers

Unit V Consumer Protection Act 1986

- 5.1 Salient Features of consumer
- 5.2 Central Consumer Protection Council
- 5.3 State consumer protection council
- 5.4 Consumer Dispute Redresser Agencies
- 5.5 Consumer Dispute redresser Forum
- 5.6 Consumer Dispute redresser Commission

Reference Books:-

1. Prof. Dr. Deshmukh Business Laws SaiJyotiPublicatio, Nagpur.
2. Shantanu Jog Business Laws SaiJyotiPublicatio, Nagpur.
3. L.M.Porwal Business Law
Sanjeev Kumar Business Regulatory Framework (Vrinda Publication (P) Ltd)
4. Dr. G.K Varshney Business Law (SahityaBhawan Publication)
5. N.D.Kapoor Elements of Mercantile Law (S.Chand& Sons)
6. S.C Tripathi. Consumer Protection Act (Central Law Publication Delhi)

**B.Com II
Accounting and Finance
Semester IV
Indirect Tax Laws**

Theory: 80 Marks

Time: 3 Hours

Objective: The objective of this course is to familiarize with require Tax and laws

Unit 1: Goods & Service Tax

- 1.1 Meaning of GST
- 1.2 Features of GST
- 1.3 Benefits of GST
- 1.4 Limitation of GST
- 1.5 Implementation of GST council & their functions.

**Units 2: Administration Registration & its cancellation process of GST
GST-N (network)**

Unit 3: Liability of Tax payer, levy of GST – Exemption of tax levy of GST

**Unit 4: How to make payment of GST & its challan Generation.
Reverse charge Mechanism & Refunds**

Unit 5: Custom duty

- 5.1 Introduction of custom duty.
- 5.2 Features
- 5.3 Objectives
- 5.4 Types

BOOKS RECOMMENDATION:

1. Taxmann's GST Manual
2. Bangar's comprehensive guide to taxation part II Indirect taxes
3. GST.Dr. PradeepGhorpade, Dr.RachhandGogale

B.Com II
Accounting and Finance
Semester IV
Management Accounting I

Time : 3Hours

Theory : 80 Marks

Objectives : 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-1: Management Accounting-** meaning definition scope, importance and limitation of management accounting, role of management accounting in managerial decision making
- Unit-2:** Fund flow statement
- Unit-3:** Cash flow statement
- Unit-4: Variance analysis -** Meaning, importance, kinds of variances and their uses; Material, Labour and overhead variances
- Unit-5:** Ratio Analysis

Books Recommended:

- Management Accounting : By- Anthony, Robert. (Publisher- Tarapore-wala, Mumbai)
- Introduction to Management Accounting : By- Homgran, C.T Gary, L. Sundem and William O. Stratton. (Publisher- Prentice Hall, Delhi)
- Cost Accounting : A Managerial Emphasis: By- Homgran, Charles T., George Foster and Shikant M. Dallar, (Publisher- Prentice Hall, Delhi)
- Management Accounting : By - Pandey I.M. (Publisher- Vani Publication, Delhi)
- Principles of Management Accounting: By- Man Mohan, S.N. Goyal.
- Management Accounting : By- Hingorani.
- Fundamentals of Management Accounting: By- R.K. Ghosh and G.S. Gupta.
- Outline of Management Accounting: By- R.L. Gupta

B.Com. II
Accounting and Finance
Semester – IV
Business Statistics

Time – 3 Hours

Theory – 80 Marks

Objectives: To apply statistical theories/Modules to practical problems of business decisions.

Unit-1

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

Unit- 2

Index Numbers, Construction of Index Number

Unit – 3

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

Unit – 4

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

Unit- 5

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

Books Recommended:

1. Business Statistics (English& Marathi), Dr. Patil, Dr. Waat, SaiJyotiPublicatio, Nagpur.
2. Mathematical Statistics by J.K. Goyal and J.N. Sharma, Krishna Prakashan Ltd., Meerut
3. Business Mathematics and Statistics by R.K. Ghosh and S. Saha, New Central Agency Pvt. Ltd. Calcutta
4. Commerce Mathematics by Om P. Chug, etc., Anmol Publication Ltd., New Delhi
5. Mathematics for Economics and Business by J. Soper, Blackwell Publishing, U.S.A.
6. Business Mathematics & Statistics: B Aggarwal, Ane Book Pvt. Limited
7. Business Mathematics: D C Sancheti& V K Kapoor, Sultan Chand & Sons • Business Mathematics: A P Verma, Asian Books Pvt.: Limited.

B.COM II
Accounting and Finance
Semester IV
Management- I

Time :3 Hours

Theory: 80 Marks

Objectives:-To develop conceptual understanding of Basic Management functions.

1. Introduction to Basic Management concepts

- 1.1 Introduction to Management, Definition and Nature of Management
- 1.2 Objectives of Management
- 1.3 Administrationvs Management
- 1.4 Levels of Management
- 1.5 Principles of Management

2. Planning

- 2.1 Definition and Importance of Planning
- 2.2 Process of Planning
- 2.3 Limitations of Planning
- 2.4 Features of Sound Planning
- 2.5 Forecasting and Planning

3. Organizing

- 3.1 Definition, nature and significance
- 3.2 Process of organization
- 3.3 Principles of organization
- 3.4 Formal and Informal organization - features, advantages and disadvantages
- 3.5 Centralization and decentralization – factors, merits and demerits
- 3.5 Departmentation and Delegation

4. Staffing

- 4.1 Meaning, Importance of Staffing
- 4.2 Recruitment and its sources
- 4.3 Selection procedure
- 4.4 Distinction between Recruitment and Selection
- 4.5 Employment tests and types of Interview

5. Directing and Controlling

- 5.1 Meaning and Importance of directing
- 5.2 Principles of Directing Leadership trails and Style
- 5.3 Motivation – Importance and Factors
- 5.4 Co-ordination – Meaning, features and Importance Meaning and steps in controlling
- 5.5 Essentials of a good control system

BOOKS RECOMMENDED:

1. Dr. Bari - Business management SaiJyoti publication
2. Dr. Prabodhankar- Principles of Business Management – I, SaiJyoti publication
3. Prof. TurakBele – Principles of Business Management, SaiJyoti publication

**B. Com (Accounting and Finance)
SEMESTER-V
ENGLISH (COMPULSORY)**

Marks :- 40

Time :- 2 Hours

I) Text Prescribed -

Fragrant Aspirations

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

Unit- I :- Prose

- 1) Globalisation- Joseph Stiglitz
- 2) The First Case- M.K. Gandhi
- 3) The Fly- Katherine Mansfield
- 4) Of Travel- Francis Bacon

Unit-II :- Poetry

- 1) Stay Calm- GrenvilleKleiser
- 2) Thou Art Indeed Just Lord- G.M. Hopkins
- 3) Yussouf – James Russel Lowell
- 4) A Psalm of Life- Henry Wardsworth Fellow

Unit-III :- Essay Writing

DISTRIBUTION OF MARKS

1) Impressions :-

Unit – I – Prose :

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

Unit-II- Poetry :-

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

2) Unit-III Essay Writing

Any 1 out of 5 Questions..... (08 Marks)
8 Multiple Choice Questions on Unit I & II (8 Marks)

Internal Assessment :- (10 Marks)

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

वाणिज्य स्नातक (Accounting and Finance)

मराठी (आवश्यक (

Semester - v

पुस्तकाचे नाव : अनुबंध भाग - 2 (सत्र 3-) संपादक : डॉ. अशोक नामदेव पळवेकर, डॉ. पंडित गोबरा राठोड, डॉ. अनंत सिरसाट प्रकाशकाचे नाव : राघव पब्लिशर्स अँड डिस्ट्रिब्यूटर्स , नागपूर

एकूण 40 गुण

वेळ 2 तास

सत्र - 5

अनुक्रमणिका

घटक : अ वैचारिक

- 1) अद्भूतरम्य आणि स्फूर्तिदायक जीवन : डॉ. वि. भि. कोलते
- 2) या अंधारातून वाट सापडत नाही : रा. ग. जाधव
- 3) राष्ट्रसंत तुकडोजी एक विचार : डॉ. अरविंद. देशमुख

घटक : ब ललित

- 1) एक झपाटलेला तंत्रज्ञ : स्टीव्ह जॉब
- 2) डेबूचा गाडगेबाबा होतांना : डॉ. विठ्ठल. वाघ
- 3) पारख : नरेंद्र इंगळे

घटक : क - कविता

- | | | |
|--------------------------|---|-------------------|
| 1) सोहळा | : | मधुकर केचे |
| 2) मोडलेल्या माणसांचे... | : | ना.धों. महानोर |
| 3) जगणे कठीण आहे | : | अशोक थोरात |
| 4) वाटा | : | शशिकांत हिंगोणेकर |
| 5) हमी भाव वाहून गेला | : | विठ्ठल कुलट |

विभाग ड : उपयोजित मराठी

स्वपरिचय पत्र व नोकरीसाठी अर्ज लेखन - डॉ. भूषण केळकर
संदर्भ ग्रंथ - "उपयोजित मराठी", संपादक - केतकी मोडक व इतर

वाणिज्य स्नातक (Accounting and Finance)

हिन्दीअनिवार्य

सत्र-पाँचवे

समय: -2घंटे

पूर्णांक: -40

पाठ्यपुस्तक- "ज्ञानदा"

अनुक्रमांक: -

इकाई-अ: -गद्यखण्ड-

- | | |
|--|----------|
| 1) महिलाएवंपर्यावरणसंरक्षण-डॉ. विनोदसिंह | |
| 2) संसारसुखमयहै-श्रीरामपरिहार | 1×8=8अंक |

इकाई-ब: -गद्यखण्ड-

- | | |
|---|----------|
| 1) ईर्ष्या: तूनगयीमेरेमनसे-रामधारीसिंहदिनकर | |
| 2) हिन्दीकानयावाद: अनुवाद-शरदजोशी | 2×4=8अंक |

इकाई-क: -पद्यखण्ड (कविता) -

- | | |
|-------------------------------|----------|
| 1) माँकापुत्र-एकांतश्रीवास्तव | |
| 2) अकालऔरउसकेबाद-नागार्जुन | 2×4=8अंक |

इकाई-ड: -पदनामलिखिए!

2×4=8अंक

इकाई-ई: -वस्तुनिष्ठप्रश्न

1×8=8अंक

B. Com Part-III (Accounting and Finance)

SEMESTER-V

ENGLISH (Supplementary)

Marks :- 40

Time :- 2 Hours

I) Text Prescribed -

Current English for Language skills

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

Unit- I :- Prose

- 1) The Book of Nature- Jawaharlal Nehru
- 2) A Day's Wait - Ernest Hemingway
- 3) I was Gandhi's Jailer- Patric Quinn
- 4) Too Dear- Leo Tolstoy.
- 5) My Greatest Olympic Prize- James Thurber

Unit-II :- Essay Writing

DISTRIBUTION OF MARKS

1) Current English for Language skills

Unit – I – Prose :

Any 5 out of 6 Questions..... (20 Marks)
(4 Marks each)

2) Unit-III Essay Writing

Any 1 out of 5 Questions..... (10Marks)
10 Multiple Choice Questions on Unit I (10 Marks)

Internal Assessment :- (10 Marks)

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

B.Com III
Accounting and Finance
Semester V
Financial Accounting IV

Time: 3Hours

Theory: 80 Marks

Objectives: This course enable the students to develop conceptual understanding about company account in conformity with the provisions of Companies Act.

Unit-1: Company account- Meaning of joint stock company, kinds of company, difference between company and partnership, Classes of shares, power of shareholder, capital structure

Unit-2: Issue, Forfeiture and Re-issue of shares

Unit-3: Company final Account, Adjustments

Unit-4: Amalgamation and absorption of company

Unit-5: Profit prior to incorporation

Books Recommended:

- Gupta R.L., Radhaswamy M : Company Accounts; Sultan Chand and Sons, New Delhi.
- Maheshwari S. N.: Corporate Accounting; Vikas Publishing House, 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.
- Moore C. L. and Jaedicke R. K. : Managerial Accounting; South Western Publishing Co., Cincinnati, Ohio.
- R.R.Gupta : Advanced Accountancy.
- Dr. Medha Kanetkar Dr D.R. Baheti : Corporate Accounting – Shri Sainath Prakashan, Nagpur

B.Com. III
Accounting and Finance
Semester V
Cost Accounting-III

Time : 3 hours

Theory : 80 Marks

Objective :- The objective of this course is to enable the students to develop conceptual understanding of cost accounting.

Unit I :- Uniform Costing and Inter- Firm Comparison- Uniform Costing Meaning and need of uniform costing Essentials for success of uniform costing Advantages and limitations of uniform costing Areas of Uniformity, Uniform cost manual **Inter firm comparison-** Pre requisites of inter firm comparison Advantages and limitations

Unit II:- Labour- Importance of Labour Cost Control, Types of Labour

Piece Rate System – meaning Advantages and disadvantages i) Taylor's Differential Piece Rate system ii) Merrick's Multiple Piece Rate System

Unit III: -Activity based Costing

Unit IV: -Valuation of inventory- meaning and methods practical problems on FIFO, LIFO weighted Average method

Unit V: -Calculation of Machine-Hour-Rate.

Books Recommended:-

- Lectures on costing by swaminathan :-S.Chand& Company (P) Ltd., New Delhi.
- Cost Accounting C.S. Rayudu, Tata Mc Grow Hill & Co. Ltd.,Mumbai
- Cost Accounting By Ravi M. Kishor, Taxmann Ltd., New Delhi.
- Principles & practices of cost accounting by N.K. Prasad, Book Syndicate Pvt. Ltd. Calcutta.

**B.Com III
Accounting and Finance
Semester V
Business Law II**

Theory: 80 Marks

Time: 3 Hours

Objective: The objective of this course is to familiarize with require laws

Unit I: Negotiable Instrument Act, 1881

- 1.1 Definition of NIA
- 1.2 Type of Negotiable Instrument Act
- 1.3 Negotiable by Statute (Notes, Bills, & Cheques)
- 1.4 Negotiable by custom of usage
- 1.5 Essential elements of instrument

Unit II: Parties to Negotiable Instrument

- 2.1 Capacity of Parties
 - Parties of Negotiable Instrument
 - Parties to bill of exchange
 - Parties to Promissory Note
 - Parties to cheque
- 2.2 Holders & Holders in due course
- 2.3 Liability of parties

Unit III: Negotiation

- 3.1 Transfer of Negotiation
 - Endorsement (kinds)
 - Instrument obtained by unlawful means
- 3.2 Presentment of NI
 - Presentment for Acceptance
 - Presentment for sight
 - Presentment for payment
- 3.3 Dishonor of Negotiable Instrument
 - Dishonor by non acceptance (sec 91)
 - Dishonor by nonpayment (sec 91)
 - Noting and Protesting
 - Penalties in case of Dishonor of certain cheques for insufficiency of funds (sec 138 -142)

Unit IV: Law of Insurance

- 4.1 Nature of contract of Insurance
- 4.2 Difference between Insurance and wager
- 4.3 Fundamental Element of insurance
- 4.4 Premium
- 4.5 Re insurance and double insurance

Unit V: Right to information Act,2005

- 5.1 Definition, Salient features
- 5.2 Procedures of obtaining information,
- 5.3 Method of disposal, center and state information commission
- 5.4 Function of duties of commission and appeal over it

BOOKS RECOMMENDATION:

- | | | |
|----------------|-----------------------------------|----------------------|
| 1. N.D.Kapoor | Elements of Mercantile Law | (S.Chand & Sons) |
| 2. M.C Shukla | Business Law | (S. Chand & Sons) |
| 3. R. S Davar | P.M and I.R | (Viksa Publication) |
| 4. Chandra P.R | Business Law | (Golgolia ,N Delhi) |

**B.Com III
Accounting & Finance
Semester V
Financial Management II**

Time: 3 Hours

Theory-80 Marks

Objective : To brief about the valuation of financial instrument and to teach the financial market capital formation & Dividend policy.

Unit No. I :- Working Capital Management: Concept of Working Capital, Need, Importance, Determinants of Working Capital, Operating Cycle of Working Capital, Methods of Calculation of Working Capital.

Unit No. II :- Capital Structure: Concept of Capital Structure, Importance of Capital Structure, Approaches of Capital Structure (NI Approach, NOI Approach, Traditional Approach, BIT EPS Approach)

Unit No. III :- Valuation of Bonds & Stocks : Bonds Types , Process of Issue, Share Types Process of Issue, IPO,FPO, Yield to Maturity, Valuation of Shares and Bonds , Price Earnings Ratio & Gearing Ratio.

Unit No. IV :- Dividend Policy: Dividend Concept, Importance Calculation, Theories of Dividend Policy: Relevance Theory & Irrelevance Theory (Walter Model, Gordon Model & MM Model)

Unit No. V :- Time Value of Money : Concept of Time Value , Present Value, Future Value, Annuity , Discounting & Compounding and Practical application in Financing.

Note: Numerical shall be based on Unit: I, II, III, IV, and V

Reference Book:

1. Fundamentals of Financial Management by D. Chandra Bose, PHI Learning Pvt. Ltd., New Delhi
2. Fundamentals of Financial Management by Bhabotosh Banerjee, PHI Learning Pvt. Ltd., New Delhi
3. Fundamentals of Financial Management by Vyuptakesh Sharma, Pearson Education, New Delhi
4. Fundamentals of Financial Management by J.C. Van Horne, Prentice Hall of India, New Delhi
5. Financial Management: Text and Problems by M.Y. Khan and P.K. Jain, Tata McGraw Hill, New Delhi
6. Financial Management: Theory and Practice by Prasanna Chandra, Tata McGraw Hill, New Delhi
7. Financial Management by I.M. Pandey, Vikas Publishing House, New Delhi.

**BCOM-III
ACCOUNTING AND FINANCE
SEMISTER-V
MANAGEMENT APPLICATIONS-II**

Time: 3 Hours

Theory: 80 Marks

OBJECTIVE: To facilitate students understanding of their management skill in the organization.

Unit-I Marketing Management

- 1.1 Meaning and Definition of Marketing — 4 Ps of Marketing
- 1.2 Product Management — Meaning & Definition — Product Development Strategies
- 1.3 Price Management — Meaning and Definition — Pricing Strategies
- 1.4 Place (Distribution) Management — Meaning and Definition — Factors Governing
- 1.5 Distribution Decisions — Types of Distribution Channels:
- 1.6 Promotion Management — Meaning — Promotion Strategies

Unit-II Production Management

- 2.1 Meaning and Definition of Production Management — “Scope of Production
- 2.2 Management - Production vs. Productivity
- 2.3 Meaning of Productivity - Measurement of Productivity — Measure to increase
- 2.4 Productivity — Productivity Movement in India
- 2.5 Inventory Management — Meaning and Methods

Unit-III Human Resource Management

- 3.1 Meaning and Definition of Human Resource Planning, Human Resource
- 3.2 Scope of Human Resource Management
- 3.3 Process of Human Resource Planning
- 3.4 Methods of Developing Human Resource
- 3.5 Performance Appraisal — Meaning and Definition — Traditional and Modern Methods of Appraisal — Self Appraisal — 3600 Appraisal

Unit-IV Financial Management

- 4.1 Meaning and Definition of Financial Management –Functions of Financial Management
- 4.2 Short-Term and Long-Term Sources of Finance –Sources Significance
- 4.3 Capital Market – Meaning
- 4.4 Functions of Capital Market
- 4.5 Fundamental Analysis-Technical Analysis-Venture Capital-DEMAT Account-Features and Options.

Unit-V Service Management

- 5.1 Meaning, Concept
- 5.2 Importance of Service Management
- 5.3 Supply Chain Management
- 5.4 Customer Service Management
- 5.5 IT Service Management

Reference Book:

1. Production and Operation Management, R.V. Badi & N. V. Badi, Vrinda Publication Pvt. Ltd., Delhi
2. Financial Management, Dr. AnilKumar Dhagat, Dream Tech., 2011 New Delhi.
3. Personnel & Human Resource Management, P.S. Subbarao, 4th Ed.2010, Himalaya Publication House Pvt. Ltd. Mumbai.
4. Service Marketing and Management, Dr. B. Balaji, S. Chand Publication, 2012, New Delhi
5. Marketing Management, Arunkumar and N. Meenakshi, Vikas Publication House Pvt. Ltd. Nodia.

B. Com Part-III (Accounting and Finance)

SEMESTER-VI

ENGLISH (COMPULSORY)

Time :- 2 Hours

Marks :- 40

I) Text Prescribed -

Fragrant Aspirations

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

Unit- I :- Prose

- 1) Popular Superstitions- Joseph Addison.
- 2) What I Required from Life- J.b.S Haldane
- 3) The Function of Education- J. Krishnamurti
- 4) The Doctor’s World- R.K. Narayan

Unit-II :- Poetry

- 1) Say Not The Struggle Naught Availth- Arthur Hugh clough
- 2) The Village School Master- Oliver Goldsmith
- 3) From Hamlet- William Shakespear
- 4) Ode to Autumn- John Keats

DISTRIBUTION OF MARKS

1) Impressions :-

Unit – I – Prose :

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

Unit-II- Poetry :-

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

(4 Marks each)

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

(4 Marks each)

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

Internal Assessment :- (10 Marks)

1) Home Assignment (5 Marks)

2) Personal Interview..... (5 Marks)

वाणिज्य स्नातक (Accounting and Finance)

मराठी (आवश्यक)

Semester - VI

पुस्तकाचे नाव : अनुबंध भाग - 2 (सत्र - 4 संपादक : डॉ. अशोक नामदेव पळवेकर, डॉ. पंडित गोबरा राठोड, डॉ. अनंत सिरसाट प्रकाशकाचे नाव : राघव पब्लिशर्स अँड डिस्ट्रिब्यूटर्स , नागपूर

एकूण 40 गुण

वेळ 2 तास

अनुक्रमणिका

घटक : अ - वैचारिक

- | | | |
|-------------------------------------|---|-------------------|
| (1) आत्मनिरीक्षणाचा परिणाम | : | महात्मा गांधी |
| (2) जेट युगातील माणूस | : | शंतनु ल. किलोस्कर |
| (3) कर्मवीर आणि महाराष्ट्रची जडणघडण | : | गंगाधर पानतावणे |

घटक : ब - ललित

- | | | |
|------------------------|---|----------------------------|
| (1) धांदुलाचा दृष्टांत | : | सर्वज्ञ श्री चक्रधर स्वामी |
| (2) आगळ | : | महेंद्र कदम |
| (3) आबा | : | विजय पाटील |

घटक : क - कविता

- | | | |
|----------------------------|---|---------------|
| (1) एक आम्ही असे निघालो | : | नारायण सुर्वे |
| (2) झुंज | : | सुरेश भट |
| (3) दुःखाचं महावस्त्र | : | पी विठ्ठल |
| (4) या नभाला वेचतो मी..... | : | विष्णू सोळंके |
| (5) डार्विन | : | वैभव भिवरकर |

विभाग ड : उपयोजित मराठी

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

वाणिज्य स्नातक (Accounting and Finance)

हिन्दीअनिवार्य

बी. कॉमत्तीयवर्ष

सत्र-छठवाँ

समय: -2घंटे

पूर्णांक: -40

अनुक्रमांक: -

इकाई-अ: -गद्यखण्ड-

1) अभीअभीतोआयावसन्त-शशिकलाराय

2) वहगांव, वहघर-विनोबाभावे

1x8=8अंक

इकाई-ब : -गद्यखण्ड-

- 1) शिवाजीकासच्चास्वरूप-सेठगोविंददास
- 2) बैलगाडीसेयात्रा-श्रीलालशुक्ल 2×4=8अंक

इकाई-क : -पद्यखण्ड (कविता) -

- 1) बदरापानीदे-धर्मवीरभारती
- 2) आँपकीहँसी-रघुवीरसहाय 2×4=8अंक

इकाई-ड : -अनेकशब्दोकेलिएकशब्दलिखिए। 2×4=8अंक

इकाई-ई : -वस्तुनिष्ठप्रश्न 1×8=8अंक

**B. Com Part-III (Accounting and Finance)
SEMESTER-VI
SUPPLEMENTARY ENGLISH**

Time :- 2 Hours

Marks :- 40

I) Text Prescribed -

Current English for Language skills

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

Unit- I :- Prose

- 1) The Owl Who was God- James Thurber
- 2) My Struggle for an Education- Booker T . Washington
- 3) Maori Villages- M. Brown
- 4) Hari- Nayantara Sahgal
- 5) Michael Goes Climbing- The Children's Encyclopedia.

Unit-II :- Essay Writing

DISTRIBUTION OF MARKS

1) Current English for Language skills

Unit – I – Prose :

Any 5 out of 6 Questions..... (20 Marks)
(4 Marks each)

2) Unit-III Essay Writing

Any 1 out of 5 Questions..... (10 Marks)
10 Multiple Choice Questions on Unit I (10 Marks)

Internal Assessment :- (10 Marks)

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

B.Com III

Accounting and Finance

Semester VI

Financial Accounting V

Time: 3Hours

Theory: 80 Marks

Objectives: To develop conceptual understanding of corporate accounting

Unit-1: Accounting standards- concepts benefits procedure for issue of Accounting standards

Computerized Accounting - Meaning, Advantages, Features, terms used in Computerized accounting, Difference between Computerized and Manual Accounting and scope of Computerization.

Unit-2: Valuation of Goodwill And Shares

Unit-3: Final Account of Insurance Company

Unit-4: Final Account of Banking Company

Unit-5: Branch and departmental Accounts

Books Recommended:

- Advanced Accounting: By- M.C.Shukla and T.S. Grewal.
- Advanced Financial Accounting: By- R.L.Gupta.
- Financial Accounting ' A Managerial Perspective' By R.Narayanswamy
- Advanced Cost Accounting: By B.M.Lall Nigam & G L.Sharma.
- Shukla M. C., Grewal T. S. and Gupta S. C. : Advanced Accounts;S. Chand & Co., New Delhi.
- Gupta R.L., RadhaswamyM : Company Accounts; Sultan Chandand Sons, New Delhi.
- Maheshwari S. N. : Corporate Accounting; Vikas Publishing House, New Delhi.

B.Com. III
Accounting and Finance
Semester VI
Cost Accounting IV

Time : 3 hours

Theory : 80 Marks

Objective :- The objective of this course is to enable the students to minimum knowledge of cost accounting.

Unit I :- Methods and Techniques of Costing - different Methods of costing, concept, advantages and features of different Methods of costing

Unit II:- Operating Costing (Service Costing)

Unit III :- Contract Costing – meaning sand use, practical problems on contract account

Unit IV :- Process Costing, normal and abnormal loss joint and by-product, preparation of process account.

Unit V :- Job Costing - meaning and use preparation of job cost sheet Difference between Process Costing and Job Costing

Books Recommended :-

- Lectures on costing by swaminathan :- S.Chand & Company (P) Ltd., New Delhi.
- Cost Accounting C.S. Rayudu, Tata Mc Grow Hill & Co. Ltd.,Mumbai
- Cost Accounting By Ravi M. Kishor, Taxmann Ltd., New Delhi.
- Principles & practices of cost accounting by N.K. Prasad, Book Syndicate Pvt. Ltd. Calcutta.

B.Com III
Accounting and Finance
Semester VI
Business Law III

Theory: 80 Marks

Time: 3 Hours

Objective: The objective of this course is to familiarize with require laws.

Unit I: The information technology Act 2000

- 1.1 Concept of cyber crime
- 1.2 Specific computer crime
 - Hacking
 - Cyber fraud and cheating
 - Virus on Internet
 - Defamation ,Harassment of e-mail abuse

Unit II: Penalties

- 2.1 Penalties, Compensation and Adjudication
- 2.2 Penalty and compensation for damage to computer or computer system
- 2.3 Compensation for failure to protect data
- 2.4 Penalty for failure to furnish information return
[Refer Sec 66A, 66B, 66C, 66D, 66E, 66F]

Unit III: Online Proofing

- 3.1 Concept
- 3.2 Features
- 3.3 Procedure
- 3.4 Measures

Unit IV: Secure Electronic records

- 4.1 Secure Digital signatures
- 4.2 Regulation of Certifying Authorities
- 4.3 Digital signature certification
- 4.4 Duties of subscribers
- 4.5 Penalties and Adjudication

Unit V: E- Governance Information Technology

- 5.1 Definition and concept of E- Governance
- 5.2 Type of E- Governance
- 5.3 Kind of activities and its agencies
- 5.4 Advantages and disadvantages of E –Governance

BOOKS RECOMMENDATION:

- | | | |
|------------------|-----------------------------------|------------------------------|
| 1. N.D.Kapoor | Elements of Mercantile Law | (S.Chand & Sons) |
| 2. P.Saravanavel | Legal aspect of Business | (Himalaya Publication House) |
| S.Senthil Kurnar | | |
| S.Bala | | |
| 3. Vakul Sharma | Hand Book of Cyber Law | |

**B.Com III
Accounting & Finance
Semester VI
Financial Management III**

Time: 3 Hours

Theory-80 Marks

Objective: To learn the advance financial management techniques and to apply practically.

Unit No. I :- Analysis of Risk & Uncertainty in Capital Budgeting, Risk & Return & Advanced Techniques of Capital Budgeting.

Unit No. II :- Cash Management: Introduction, Meaning and Importance of Cash Management, Motives of Cash Holding; Objectives of Cash Management, Models for Determining Optimal Cash Needs.

Unit No. III :-Capital Rationing: Introduction, Types, Steps Involved in Capital Rationing, and Various Approaches to Capital Rationing

Unit No. IV :- Inventory Management: Introduction, Role of Inventory in Working Capital Management, Features of Inventory, Cost Associated with Inventory; Inventory Management Techniques.

Unit No. V :- Receivable Management: Introduction, Costs Associated with Maintaining Receivable Management, Credit Policy Variables, Evaluation of Credit Policy.

Note: Numerical shall be based on Unit: I, III, IV, and V

Reference Book:

1. Fundamentals of Financial Management by D. Chandra Bose, PHI Learning Pvt. Ltd., New Delhi
2. Fundamentals of Financial Management by Bhabotosh Banerjee, PHI Learning Pvt. Ltd., New Delhi
3. Fundamentals of Financial Management by Vyuptakesh Sharma, Pearson Education, New Delhi
4. Fundamentals of Financial Management by J.C. Van Horne, Prentice Hall of India, New Delhi
5. Financial Management: Text and Problems by M.Y. Khan and P.K. Jain, Tata McGraw Hill, New Delhi
6. Financial Management: Theory and Practice by Prasanna Chandra, Tata McGraw Hill, New Delhi
7. Financial Management by I.M. Pandey, Vikas Publishing House, New Delhi

BCOM-III
ACCOUNTING AND FINANCE
SEMISTER-VI
FINANCIAL MARKET OPERATIONS

Time: 3 Hours

Theory: 80 Marks

Objective: To make aware about how to trade in this Global Trade.

Unit-I Debt Market

Introduction, various debt instruments, valuation of bonds

Unit-II Equity Market

Primary Market for equities, secondary markets for equities, development of equity Markets in India

Unit-III Commodities Market

Introduction, Growth of commodity markets in India
Commodity exchanges

Unit-IV Derivatives Market

Meaning of financial derivatives; futures and options, Principles of hedging with Options and futures Management of risk in commodities markets

Unit-V Global Financial Markets

Impact of globalization on capital markets, global bonds markets, global equity Markets

Reference Book:

1. Financial Services and Markets, G.S.Batra, Deep & Deep Publication Pvt. Ltd-2005, New Delhi.
2. Financial Management, Kumar Dhagat, Dream Tech., 2011, New Delhi.
3. Financial Management, Ravi M. Kishore, Taxmen Publication (P) Ltd., 2008, New Delhi.
