

**NOTIFICATION**

No. 62/2019

Date : 4 July, 2019

**Subject : Implementation of New Syllabi of Various Course/Subjects as per semester and credit & Grade System in the Faculty of Commerce Management from the session 2019-2020 & onwards.**

It is notified for general information of all concerned that, the authorities of the University has accepted Semester & Credit & Grade System syllabi of various Course/ Subjects of **B.Com. Part-III, Semester- V & VI** mentioned in column No.2 and which is to be implemented stagewise from the session 2019-2020 and onwards with appendices as shown in column No.3 of the following table.

**TABLE**

<b>Sr.No.</b>	<b>Course / Subjects</b>	<b>Appendices of the new syllabi.</b>
<b>1</b>	<b>2</b>	<b>3</b>
<b><u>B.Com. Semester- V</u></b>		
1.	<b>Compulsory English</b>	The Syllabi prescribed for the subject Compulsory English which is appended herewith as <b>Appendix - A</b>
2.	<b>Supplementary English</b>	The Syllabi prescribed for the subject Supplementary English which is appended herewith as <b>Appendix - B</b>
3.	<b>Marathi</b>	The Syllabi prescribed for the subject <b>Marathi</b> which is appended herewith as <b>Appendix - C</b>
4.	<b>Hindi</b>	The Syllabi prescribed for the subject <b>Hindi</b> which is appended herewith as <b>Appendix - D</b>
5.	<b>Sanskrit</b>	The Syllabi prescribed for the subject <b>Sanskrit</b> which is appended herewith as <b>Appendix - E</b>
6.	<b>Pali &amp; Prakrit</b>	The Syllabi prescribed for the subject <b>Pali &amp; Prakrit</b> which is appended herewith as <b>Appendix - F</b>
7.	<b>Urdu</b>	The Syllabi prescribed for the subject <b>Urdu</b> which is appended herewith as <b>Appendix - G</b>
8.	<b>Cost Accounting</b>	The Syllabi prescribed for the subject <b>Cost Accounting</b> which is appended herewith as <b>Appendix - H</b>
9.	<b>Business Environment</b>	The Syllabi prescribed for the subject <b>Business Environment</b> which is appended herewith as <b>Appendix - I</b>
10.	<b>Business Regulatory Frame Work</b>	The Syllabi prescribed for the subject <b>Business Regulatory Frame Work</b> which is appended herewith as <b>Appendix - J</b>
11.	<b>Process Business - I</b>	The Syllabi prescribed for the subject <b>Process Business - I</b> which is appended herewith as <b>Appendix - K</b>
12.	<b>Co-Operative Business - I</b>	The Syllabi prescribed for the subject <b>Co-Operative Business - I</b> which is appended herewith as <b>Appendix - L</b>
13.	<b>Indian Insurance System - I</b>	The Syllabi prescribed for the subject <b>Indian Insurance System - I</b> which is appended herewith as <b>Appendix - M</b>
14.	<b>Indian Banking System- I</b>	The Syllabi prescribed for the subject <b>Indian Banking System- I</b> which is appended herewith as <b>Appendix - N</b>
15.	<b>Internet &amp; www -I</b>	The Syllabi prescribed for the subject <b>Internet &amp; www -I</b> which is appended herewith as <b>Appendix - O</b>
16.	<b>e-Commerce - I</b>	The Syllabi prescribed for the subject <b>e-Commerce - I</b> which is appended herewith as <b>Appendix - P</b>

**B.Com. Semester- VI**

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|-----|-------------------------------------|---|
| 17. | <b>Compulsory English</b>           | The Syllabi prescribed for the subject <b>Compulsory English</b> which is appended herewith as <b>Appendix - Q</b>  |
| 18. | <b>Suppllementary English</b>       | The Syllabi prescribed for the subject <b>Suppllementary English</b> which is appended herewith as <b>Appendix - R</b>  |
| 19. | <b>Marathi</b>                      | The Syllabi prescribed for the subject <b>Marathi</b> The Syllabi prescribed for the subject Hindi which is which is appended herewith as <b>Appendix - S</b> |
| 20. | <b>Hindi</b>                        | The Syllabi prescribed for the subject <b>Hindi</b> which is appended herewith as <b>Appendix - T</b>   |
| 21. | <b>Sanskrit</b>                     | The Syllabi prescribed for the subject <b>Sanskrit</b> which is appended herewith as <b>Appendix - U</b>  |
| 22. | <b>Pali &amp; Prakrit</b>           | The Syllabi prescribed for the subject <b>Pali &amp; Prakrit</b> which is appended herewith as <b>Appendix - V</b>  |
| 23. | <b>Urdu</b>                         | The Syllabi prescribed for the subject <b>Urdu</b> which is appended herewith as <b>Appendix - W</b>  |
| 24. | <b>Management Accounting</b>        | The Syllabi prescribed for the subject <b>Management Accounting</b> which is appended herewith as <b>Appendix - X</b>   |
| 25. | <b>Economics of Development</b>     | The Syllabi prescribed for the subject <b>Economics of Development</b> which is appended herewith as <b>Appendix -Y</b>                                       |
| 26. | <b>Company Law</b>                  | The Syllabi prescribed for the subject <b>Company Law</b> which is appended herewith as <b>Appendix -Z</b>  |
| 27. | <b>Process Business - II</b>        | The Syllabi prescribed for the subject <b>Process Business - II</b> which is appended herewith as <b>Appendix - AA</b>  |
| 28. | <b>Co-Operative Business - II</b>   | The Syllabi prescribed for the subject <b>Co-Operative Business -II</b> which is appended herewith a <b>Appendix - AB</b>                                     |
| 29. | <b>Indian Insurance System - II</b> | The Syllabi prescribed for the subject <b>Indian Insurance System - II</b> which is appended herewith as <b>Appendix -AC</b>                                  |
| 30. | <b>Indian Banking System- II</b>    | The Syllabi prescribed for the subject <b>Indian Banking System- II</b> which is appended herewith as <b>Appendix -AD</b>                                     |
| 31. | <b>Internet &amp; www -II</b>       | The Syllabi prescribed for the subject <b>Internet &amp; www-II</b> which is appended herewith as <b>Appendix - AE</b>  |
| 32. | <b>e-Commerce - II</b>              | The Syllabi prescribed for the subject <b>e-Commerce - II</b> which is appended herewith as <b>Appendix - AF</b>  |
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Sd/-  
Registrar  
Sant Gadge Baba Amravati University  
Amravati.

**B.Com. III  
Semester- V  
Compulsory English**

Time: 2 Hours

Marks: 40

Prescribed Textbook : Horizons by Board of Editors Published by Orient Blackswan.

**CONTENTS**

UNIT I : PROSE		
SR.NO	PROSE	AUTHOR
1	Ratan Tata	
2	Steve Jobs	
3	Vijay Bhatkar	
4	Black Money and the Black Economy	C. Rammanohar Reddy
UNIT II : POETRY		
1	A Red, Red Rose	Robert Burns
2	It is needless to ask the saint the caste to which he belongs	Kabir
3	Love's Philosophy	P.B. Shelly
4	The Garden	Andrew Marvell
UNIT III : BUSINESS COMMUNICATION		
Computer Technology & Recent Concepts in Business		
<ul style="list-style-type: none"> <li>✓ Paperless office</li> <li>✓ Video Conferencing</li> <li>✓ E-Banking</li> </ul>		
Communication Skills		
<ul style="list-style-type: none"> <li>✓ Public Speaking (Strategies for Effective Speaking, Types of Speeches)</li> </ul>		

**MARKING SCHEME**

UNIT I: Prose : Any THREE out of FOUR Questions (3 x 4 = 12 Marks )

UNIT II : Poetry : Any THREE out of FOUR Questions (3 x 4 = 12 Marks )

UNIT III : Business Communication :

Any TWO out of THREE Questions (2 x 4 = 8 Marks )

8 Multiple Choice Questions on Unit I & II (8 x 1 = 8 Marks)

**INTERNAL ASSESSMENT :**

Seminar Skill : 5 Marks

Home Assignment : 5 Marks

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*B.Com. III*  
*Semester- V*  
Supplementary English

Time: 2 Hours

Marks: 40

Prescribed Textbook : Golden Harvest (An English Coursebook for Undergraduates) by Board of Editors  
Published by Orient Blackswan.

CONTENTS

UNIT I : PROSE		
SR.NO	PROSE	AUTHOR
1	A Real Good Smile	Bill Naughton
2.	What India Inc wants a.Our muddled generation : b.Employers look for potential employees, not exam results	Dinesh Kumar Manish Sabharwal
3	A Simple Philosophy	Seathl
4	Mother Teresa	R.G.Herod
UNIT II : POETRY		
1	My mind to Me a Kingdom Is	Edward Dyer
2	Drama for a Winter Night	Langston Hughes
3	Youssuf	James Russell Lowell
4	Flowers are Red	Harry Chopin
UNIT III : (One Act Play)		
Death Trap : Saki		

MARKING SCHEME

UNIT I: Prose : Any THREE out of FOUR Questions (3 x 4 = 12 Marks )

UNIT II : Poetry : Any THREE out of FOUR Questions (3 x 4 = 12 Marks )

UNIT III : One Act Play

Any TWO out of THREE Questions (2 x 4 = 8 Marks )

8 Multiple Choice Questions on Unit I & II (8 x 1 = 8 Marks)

INTERNAL ASSESSMENT :

Seminar Skill : 5 Marks

Home Assignment : 5 Marks

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Appendix - C

बी.कॉम.भाग-३  
विषय :- मराठी  
सत्र पाचवे

लेखी परीक्षा -४० गुण  
अंतर्गत मूल्यामापन ० १० गुण

नेमलेले पाठ्यपुस्तक ०आशय० भाग-३

अनुक्रमणिका

विभाग अ : वैचारिक

- १) राजर्षी शाहू महाराज यांचे शिक्षण विषयक कार्य ० गोविंद पानसरे
- २) आगरकरांच्या राजकीय विचारांची पर्वभूमी ० डॉ.अशोक चौसाळकर
- ३) पाणी आणि पर्यावरणनिष्ठ जागतिकीकरण ० दिलीप पु. चित्रे

विभाग ब : ललित

- १) वटवृक्ष उन्मळून पडतोय ० प्रा.अविनाश डोळस
- २) अनुभवातून शिकलेलं शहाणपण ० धनंजय दातार
- ३) सुखदुःखाचा ताळेबंद - आशुतोष शेवाळकर
- ४) अधारयात्रा - सतीश तराळ

विभाग क : कविता

- १) सत्याच्या जातीला - शरच्चंद्र मुक्तिबोध
- २) माझी कविता ० नागराज मंजुळे
- ३) माती - शोभा रोकडे
- ४) दोन मुतुकं - संजय घरडे
- ५) पाऊस आला ० विजय सोसे

विभाग ड : उपयोजित मराठी

- १) निविदासूचना लेखक ०
- २) इतिवृत्त लेखन ०

बी.कॉम.भाग-३  
विषय :- मराठी  
सत्र पाचवे

वेळ - २ तास

एकूण गुण - ५० गुण  
लेखी परीक्षा -४० गुण  
अंतर्गत मूल्यामापन ० १० गुण

नेमलेले पुठ्यपुस्तक : “आशय” भाग-३ (सत्र-५ व सत्र-६ )

लेखी परीक्षा गुण विभागणी :

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

विभाग ॐडॐ साठी संदर्भ म्हणून ॐउपयोजित मराठी ॐ , ॐनिविदासूचना लेखनॐ ॐइतिवृत्त लेखनॐ हे दोन प्रकरण नेमण्यात आले असून त्यावर आधारित दोन लघुत्तरी प्रश्न विचारण्यात येतील. चार गुणांचा एक प्रश्न प्रत्यक्ष प्रकरणावर आधारित असेल आणि चार गुणांचा दुसरा लघुत्तरी प्रश्न हा निविदासूचना तयार करणे किंवा इतिवृत्त तयार करणे अशा स्वरूपाचा असेल.

### प्रश्ननिहाय गुण विभागणी

प्रश्न ॐ १ ला (विभाग अ : वैचारिक) १ दीर्घोत्तरी प्रश्न	०८ गुण
प्रश्न ॐ २ रा (विभाग ब : ललित ) १ दीर्घोत्तरी प्रश्न	०८ गुण
प्रश्न ॐ ३ रा (विभाग क : कविता ) २ लघुत्तरी प्रश्न (प्रत्येकी ४ गुण)	०८ गुण
प्रश्न ॐ ४ था (विभाग ड : उपयोजित मराठी ) २ लघुत्तरी प्रश्न (प्रत्येकी ४ गुण)	०८ गुण

(टिप - वरील सर्व प्रश्नांना अंतर्गत पर्याय राहिल.)

प्रश्न ॐ ५ वा (विभाग अ,ब,क,ड) ८ वस्तुनिष्ठ प्रश्न (प्रत्येकी १ गुण )	०८ गुण
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(टिप - अभ्यासक्रमातील अ,ब,क, ड या विभागांवर आधारीत प्रत्येकी २ प्रश्न)

अंतर्गत मूल्यामापन

एकूण १० गुणांची अंतर्गत मूल्यमापन परीक्षा राहिल.

### गुण विभागणी

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

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

लेखी परीक्षा - ४० पैकी १६ गुण आवश्यक

अंतर्गत मूल्यमापन - १० पैकी ४ गुण आवश्यक

### सूचना :-

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

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बी. कॉम. तृतीय वर्ष  
सत्र - पंचम  
हिन्दी

समय - २ घण्टे

पूर्णांक - ४०

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

- इकाई : एक - आधारभूत पाठ्यक्रम के तीन निबंध (१ से ३) से एक दीर्घोत्तरी प्रश्न विकल्प के साथ पूछा जायेगा। १ X ८ = ८ अंक
- इकाई : दो - भाषागत पाठ्यक्रम के पाँच पाठ (१ से ५) से कुल पाँच लघूत्तरी प्रश्न पूछे जायेंगे। जिनमें से तीन प्रश्न हल करना अनिवार्य होगा। ३ X ४ = १२ अंक
- इकाई : तीन - पद्य विभाग से छः कविता (१ से ६) से दो कविताओं का केन्द्रीय भाव विकल्प के साथ पूछा जायेगा। २ X ४ = ८ अंक
- इकाई : चार - उत्पादित वस्तु के विक्री हेतु एक विज्ञापन का प्रारूप विकल्प के साथ पूछा जायेगा। ४ X १ = ४ अंक
- इकाई : पाँच - इकाई एक, दो और तीन से कुल आठ वस्तुनिष्ठ/अतिलघूत्तरी प्रश्न पूछे जायेंगे। ८ X १ = ८ अंक

आन्तरिक मूल्यांकन

१० अंक

१. पाठ्यपुस्तक पर आधारित गृहपाठ - ५ अंक
२. पाठ्यपुस्तक पर आधारित मौखिकी - ५ अंक

पुस्तक - प्रभास, संपादक - डॉ.निभा उपाध्याय, डॉ. सुशांत ठोके, डॉ.मनोज जोशी  
प्रकाशक - राघव पब्लिशर्स एण्ड डिस्ट्रिब्यूटर्स, नागपुर.

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वाणिज्य स्नातक (B.Com) भाग ३ (सत्र - ५)  
संस्कृत आवश्यक

- पुस्तक : गीर्वाणसारथि: - भाग ३  
मुख्य संपादक - डॉ. भगवान पंडा,  
सह संपादक - डॉ. मीनाजी भांदककर, श्री आतिश कुलकर्ण,  
गुण - लेखी परीक्षा - ४० वेळ ०२ तास  
अन्तर्गत मूल्यमापन - १०  
एकूण गुण - ५०

घटक ० १ : गद्य पाठ १ व २	- ०८ गुण
घटक ० २ : गद्य पाठ ३ व ४	- ०८ गुण
घटक ० ३ : पद्य पाठ १ व २	- ०८ गुण
घटक ० ४ : पद्य पाठ ३ व ४	- ०८ गुण
घटक ० ५ : वरील ४ घटकांवर आधारीत प्रश्नावली (भाग ५)	- ०८ गुण

-०-

प्रश्नपत्रिकेचे स्वरूप

वेळ - २ तास

पूर्ण गुण - ४०

**लेखी परीक्षा**

प्रश्न (१) दीर्घोत्तरी प्रश्न (दोन पैकी एक)	- ०८ गुण
प्रश्न (२) ४ पैकी २ अनुवाद करा (५ ते ६ ओळींचे उतारे)	- ०८ गुण
प्रश्न (३) दीर्घोत्तरी प्रश्न (दोन पैकी एक)	- ०८ गुण
प्रश्न (४) ४ पैकी २ श्लोकांचा अनुवाद करा (४ ओळींचे)	- ०८ गुण
प्रश्न (५) १० पैकी ०८ वस्तुनिष्ठ प्रश्न	- ०८ गुण

अन्तर्गत मूल्यमापन -

पूर्ण गुण - १०

१) स्वाध्याय	- ०५ गुण
२) मौखिक	- ०५ गुण

**एकूण गुण --१०**

टीप - लेखी परीक्षा व अंतर्गत मूल्यमापन या दोन्ही परीक्षांमध्ये वतं पणे उंचीण होणे आवश्यक असेल. यासाठी कमान गुण खालील माणे आवश्यक असतील.

लेखी परीक्षा	- ४० पैकी १६ गुण आवश्यक
अंतर्गत मूल्यमापन	- १० पैकी ०४ गुण आवश्यक

**गीर्वाणसारथिः (भाग - ३)**

संस्कृत आवश्यक या विषयासाठी नितावित अयास म

**अनुक्रमणिका**

**पाचवेस**

ग विभाग

१) दानवीरः कणः	- कणभारनाटकम्	महाकविः भासः
२) कां पुं षोपि :	- कां मीमांसा	राजशेखरः
३) मंदविषसपय कथा	- हितोपदेशः	नारायणशर्मा
४) धांदुलदृतिः	- सर्वोच्च धरलीलामृतम्	



पंच विभाग

१) लोकसंहः	- गांधीगीता	एस. एन. ताडपतीकर
२) अयोयः	- भामिनीविलासः	पंडित जगत्थः
३) भारवेरथगौरवम्	- किराताजुनीयम्	महाकविः भारविः
४) यत्तः	- महाभारतम्	आदिकविः तः

पंचवली भाग ५

Appendix - F

वाणिज्य स्नातक भाग-३  
सेमिस्टर- ५  
पाली आणि प्राकृत (आवश्यक)

वेळ २ तास

लेखी परीक्षा-- ४०  
अंतर्गत मूल्यमापन -९०  
एकूण-- ५०

युनिट-१

१) मशपरिनिब्बाण सुत्त	--	१) राजगट्टे	०८ गुण
		२) अम्बलट्टिकायं	
		३) अम्बपालिगणिकाय भोजनं	

युनिट-२

धम्मपद	--	१) तव्हावग्गो	०८ गुण
चरियापिटक	--	२) निमिराजचरिय	

युनिट-३

थेरीगाथा	--	१) अनोपमा थेरी	०८ गुण
		२) सुजाता थेरी	

युनिट-४

बौध्द लेणी	--	१) अंजिठा लेणी	०८ गुण
		२) वेरुळ लेणी	
		३) औरंगाबाद लेणी	

युनिट-५

युनिट क्रमांक १ ते ४ वरील वस्तुनिष्ठ प्रश्न सोडवा	--		०८ गुण
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अंतर्गत मूल्यमापन

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

सूचना :-

- १) घटक चाचणी ही अभ्यासक्रमावर आधारित असेल आणि सत्रामध्ये किमान दोन वेळ चाचणी घेऊन अंतिम परीक्षेत सरासरी गुणदान ग्राह्य धरण्यात यावे.
- २) गृहपाठ (स्वाध्याय) हा अभ्यासक्रमावरील असेल.

वाणिज्य स्नातक भाग-३

सेमिस्टर- ५

पाली आणि प्राकृत (आवश्यक)

वेळ २ तास

लेखी परीक्षा-- ४०

प्रश्नपत्रिकेचे स्वरूप

प्रश्न - १	अ) भाषांतर करा (दोन पैकी एक )	--	४ गुण
	ब) सामान्य प्रश्न सोडवा (दोन पैकी एक )	--	४ गुण

प्रश्न - २	अ) संदर्भासह गाथांचे स्पष्टीकरण (दोन पैकी एक )	--	४ गुण
	ब) सामान्य प्रश्न सोडवा (दोन पैकी एक )	--	४ गुण
प्रश्न - ३	दिर्घोत्तरी प्रश्न सोडवा (दोन पैकी एक )	--	८ गुण
प्रश्न - ४	सामान्य माहिती लिहा	--	८ गुण
प्रश्न - ५	वस्तुनिष्ठ प्रश्न सोडवा (प्रत्येकी दोन गुण )	--	८ गुण

Appendix - G

**Urdu Compulsory**  
**B.Com. III**  
**Semester- V**

Theory: 40 Marks Time: 2 Hours

Text prescribed for study: **ROOH-E-ADAB (Part III)**  
(As per Model curriculum of the UGC for B.Com III Semester V and published by the Aadhaar Publication Amravati.)

**Unit-I : PROSE**

1. Aurat (عورت) Maulana Niyaz Fatahpuri (مولانا نیاز فتح پوری)

**Unit-II : PROSE**

1. Ek wasiyat ki Tameel (ایک وصیت کی تمیل) Mirza Farhatullah Baig (مرزا فرحت اللہ بیگ)

2. Chand Roz America mein (چند روز امریکہ میں) Ehtesham Husain (اعجاز حسین)

**Unit-III : Poetry (شعر)**

1. Akal aur Nafas ki Guftagoo (عقل اور نفس کی گفتگو) Altaf Husain Hali (الطاف حسین حالی)

**Unit-IV : COMMUNICATION SKILL (ترکیبی مہارت)**

1. Letter Writing  
Applications for job Complaints Orders etc.

**Unit-V : MCQs**  
Based on Unit. I, II and III

**Distribution of Marks (40 : 10)**

**A : Theory - 40 Marks**

**Question No. 1 Prose**

Any two long answer questions to be attempted out of four each carrying four marks based on

"Aurat (عورت)"

Marks: 4X2= 08

**Question No. 2 Prose**

a) Any two short answer questions to be attempted out of four each carrying two marks based on

"Ek wasiyat ki Tameel (ایک وصیت کی تمیل)"

Marks: 2X2= 04

b) Any two short answer questions to be attempted out of four each carrying two marks based on

"Chand Roz America mein (چند روز امریکہ میں)"

Marks: 2X2= 04

**Question No. 3 Poetry**

Any two stanzas to be attempted out of three each carrying two marks based on poem

"Akai aur Nafas ki Guftagoo (عقل اور نفس کی گفتگو)"

Marks: 4X2= 08

**Question No. 4 COMMUNICATION SKILL**

**I. Letter Writing**

Applications for job Complaints Orders etc.

(Any two out of four)

Marks: 4X2= 08

**Question No. 5**

Multiple Choice Questions based on Unit.I,II and III

Marks: 8X1= 08

**B. Internal Assessment - 10 Marks**

1. Viva-voce 05 Marks

2. Assignment 05 Marks

**B.Com. III**  
**Semester- V**  
**Cost Accounting**

**Time : 3 Hours**

**Marks: 80**

**Objectives:**

1. This course exposes the students to the basic concepts and tools used in Cost Accounting.
2. To provide an understanding of the applications of Cost Accounting techniques for determination of cost of production.

**Unit I: 1.1: Cost Accounting:** Meaning; Features; Functions; Advantages; Limitations; Difference between Cost Accounting and Financial Accounting.

**1.2: Basic Cost Concepts:** Concept of Cost; Cost VS Expenses and Losses; Cost Centre; Cost Unit; Cost Object; Methods of Costing.

**1.3: Classification of Cost:** Direct and Indirect Method; Fixed and Variable Costs; Historical and Pre-determined Costs.

**Unit II: 2.1: Material Cost:** Meaning and Classification of Materials; Material Purchase Procedure; Store Keeping; Stores Record.

**2.2:** Problems on Cost-Sheet (Cost Statements).

**Unit III: 3.1: Labour Cost:** Meaning of Direct Labour and Indirect Labour;

**3.2: Methods of Time Keeping:** Attendance Register (Muster Roll); Token or Disc Method; Time Recording Clocks; Biometric Time Recording Clocks.

**3.3: Methods of Wage Payment:** Time rate system; Piece Rate System; Incentive Schemes of Halsey and Rowan.

**3.4:** Problems on Tender.

**Unit IV: 4.1: Overheads:** Meaning and Definitions of Overheads; Classification of Overheads.

**4.2: Reconciliation of Cost and Financial Accounts:** Meaning; Reasons for Variations ; Different Treatment of Items; Items appearing only in Cost Accounts; Problems on Reconciliation of Cost Accounts with Financial Account.

**Unit V: 5.1: Process Costing:** Meaning and Characteristics; Process Costing Procedure; Process Losses and Wastages; Joint and By-products, Methods of Assigning Joint Costs; Accounting for Joint Costs.

**5.2:** Problems on Process Costing (Excluding Problems on Abnormal Gain/Loss and Internal Process Profit).

**Books Recommended**

1. Arora M.N. : Cost Accounting ó Principles & Practice, Vikas, New Delhi.
2. Arora M.N. : Cost and Management Accounting ó Theory Problems & Solutions, Himalaya Publishing House, Mumbai.
3. Tulsian P.C. Practical Costing : Vikas, New Delhi.
4. Maheshwari S.N. : Advanced Problems and Solutions in Cost Accounting, Sultan Chand, New Delhi.
5. M.C. Shukla, T.S. Grewal, M.P. Gupta : Cost Accounting ; Text and Problems; S.Chand & Co. Ltd., New Delhi.
6. Jawaharlal : Cost Accounting : Second Edition; Tata Mcgraw- Hill Publishing Co. Ltd., New Delhi.
7. SK. Sahajahan Ali. Subir Datta, Ashit Baran Saha: Theory and Practice of Cost Accounting; S.Chand & Company Ltd. Ramnagar, New Delhi 110055.

8. W.W.Bigg : Cost Accounts
9. L.N. Gupta : Cost Accounts
10. R.R.Gupta : Cost Accounts
11. M.G. Shukla : Cost Accounts
12. Dr. Pramod Fating : Cost & Management Accounting , Sir Sahitya Kendra, Nagpur
13. Cost Management Accounting: Dr.Pramod Fating, Dr. Milind Gulhane, Dr. Abdui Bari, Dr. Raju Rathi, Dr. Vilas Chopade, Prof. Sanjay Kale: Sir Sahitya Kendra , Nagpur

#### हिन्दी

१. आई.बी.सक्सेना , लागत लेखा विधी
२. एम.एम.शुक्ला, लागत लेखा
३. एम.एल.अग्रवाल, परिव्यय लेखांकन
४. गुप्त त्रिवेदी , लागत लेखा

#### मराठी

१. प्रा.बी.एल. जिभकाटे, परिव्यय आणि व्यवस्थापन लेखाकर्म, विश्व पब्लिशर्स, नागपुर
२. महाजन वाय.आर., परिव्यय आणि प्रबंधकीय लेखांकन, पिंपळापुरे अॅण्ड कं. पब्लिशर्स, नागपुर
३. श्री किशोर मोहरील , परिव्यय आणि प्रबंधकीय लेखाकर्म, दासगणू प्रकाशन, नागपुर
४. सेठी, धूत , परिव्यय लेखांकन, विद्या प्रकाशन, नागपुर

### Appendix - I

#### B.Com Part Semester V Business Environment

Time :Three Hours

Marks 80

**Course Outcome:-**The contents herein intend to develop the ability to understand and interpret sector wise business environment of India.

#### Unit 1 Indian Business Environment

- 1.1 Concept, definition and Importance
- 1.2 Nature and scope of Business Environment
- 1.3 Components of Business Environment- Internal and External
- 1.4 Current trends in Business Environment:-Post Demonetization Business Environment

#### Unit 2 Indian Agricultural Environment

- 2.1 Role and Characteristics of Agriculture in India
- 2.2 Agricultural Marketing-APMC-Importance, Functioning and Problems
- 2.3 Need of credit for Indian Farmers- Structure and Importance of NABARD
- 2.4 Current Trends in Agriculture Environment-Crop Insurance Scheme, Kisan Credit Card, Minimum Support Price

#### Unit 3 Indian Industrial Environment

- 3.1 Industrialization: Role and Pattern
- 3.2 Definition and Role of Small Scale, Cottage and Micro Industries
- 3.3 Industrial Sickness: Concept, Definition, Causes and Remedies
- 3.4 Current Trends in Industrial Environment: Industrial Policy 2013

#### Unit 4 Indian Service Environment

- 4.1 Nature, Contribution, Scope and Coverage of Indian Service Sector
- 4.2 Growth and Present State of IT Services in India
- 4.3 Tourism And Hospitality Industry: Prospects and Problems
- 4.4 Current Trends in Service Environment: Right to Disconnect

### Unit 5 India and Foreign Trade Environment

- 5.1 Importance of Foreign Trade for a Developing Economy
- 5.2 Balance of Trade and Balance of Payment
- 5.3 Foreign Trade Policy
- 5.4 Current Trends in Foreign Trade Environment: FDI and FII

#### Books Recommended:

- 1) Indian economy-Dutt. R.,K Sundaram, S.Chand, Delhi
- 2) The International business Environment-Sundram and Black, Printice Hall, New Delhi.
- 3) Economic Environment of Business, Misra and Puri, HPH, Mumbai

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Appendix - J

B.Com. III  
Semester - V

### Business Regulatory Frame work

Time :3 Hours

Marks 80

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**Objective:** To help the students to understand the concept of business Laws and it's applications in business regulation.

#### Unit-I : Indian Contract Act,1872 :-

- 1.1 Definition and Essentials of Valid Contract.
- 1.2 Classification of Contracts.
- 1.3 Communication, Acceptance and Revocation of Proposal.
- 1.4 Vide and Voidable Contract. Agreement.
- 1.5 Contingent and Quasi Contract.
- 1.6 Performance of Contract.
- 1.7 Consequences and Remedies of Breach of Contract.

#### Unit- II Special Contacts:-

- 2.1 Indemnity & Guarantee:- Meaning, Rights, of Indemnity Holder and Indiminator. Essential and Kinds of Guarantee, distinction between Indemnity and Guarantee.
- 2.2 Bailment and Pledg :- Meaning and Elements; Classification Duties and Rights of Bailor and Bailee, Termination of Bailment. Meaning and Essentials of Pledge, Rights and Duties of Pledgee and Pledger.
- 2.3 Agency:- Meaning, Essentials. Agent, Rules, Test and Creation of Agency.
- 2.4. Appointment of Agent, Duties, Rights and Position of Principal and Agent.
- 2.5 Termination of Agency.

#### Unit- III Sales of Goods Act, 1930 and Consumer Protection Act, 1986:

- 3.1 General Principles - Meaning Essentials and formation of Contract of Sale.
- 3.2 Conditions and Warranties :- Meaning Difference
- 3.3 Transfer of Ownership - Importance and Rules Regarding transfer of Ownership Duties of Seller and Buyer, Unpaid Seller.
- 3.4 Definition of Consumer, Importance, Objectives of Consumer Protection Act.
- 3.5 Grievance Redressal Mechanism

#### Unit - IV : Negotiable Instrument Act, 1881:

- 4.1 Introduction and Characteristics of Negotiable Instrument
- 4.2 Promissory Note, Bill of Exchange, Cheque and Bank Draft and there Definitions Characteristics, Types of endorsements, Crossing of Cheque
- 4.3 Holder, Holder in due course, Discharge of parties
- 4.4 Acceptance, Dishonour and Discharge of Negotiable Instrument



**UNIT - V**

Export- Import Policy ; Globalisation and Business Practices, WTO- Objectives and Role in International.

**References Books**

1. Indian Economy - By Sundrum R.K.  
and Rreudradatta -- S.Chand Publications
2. Envirolmental Economics - Hedge Lao, Mc millan
3. Industrial Law - N.D.Kapoor.

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**Appendix - L**

**B.Com. III  
Semester - V  
Co-operative Business- I**

**Time :3 Hours**

**Marks 80**

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**Objectives :**

1. To grasp the historical development of Co-operatives in India
2. To Understand and appreciate theoretical development of the co-operative enterprises in India.
3. To appreciate role and relevance of co-operatives in the present economics environment.
4. To develop understanding and insight in co-operative development.

**Unit - I**

Cooperative Movement :- Origin, Meaning defination, Concept of Co-operation Principles of Co-operation.

**Unit - II**

Cooperative Movement in India History & growth of cooperative movement.  
Post independence period / Trends in cooperative business in India.

**Unit - III**

Cooperative Management :- Concept - Goals - Governance Structure - Board - Executive Relationship Participative Democratic Control - Comparison of Managements of Profit Business and Cooperative ( nonprofit) Business.

**Unit - IV**

Administrative System for Cooperatives :- At Central, State levels - secretary to government for Co-operatives - Registrars of Cooperative societies - Functional Registrars - Their powers and duties administrative set up under the control of RCS.

**Unit - V**

Issues In Co-operative Management :- Professional Management, De-officialisation - Operational Efficiency - Cooperative Democracy Vs. Efficiency - Key Result Areas - Strategies for sustainable Development of Cooperatives in India.

**References Books:-**

- 1.kamat G.S , New Dimensions of Cooperative Management, Himalaya Pubishing House, New Delhi, 1987.
2. Kapoor D.R. Hand Book of Cooperative Audit, Anmol Publications Pvt.Ltd.,New Delhi, 1998.
3. Krishnaswami O.R. Cooperative Account Keeping, Oxford IBH Co., New Delhi, 1990.
4. Krishnaswami O.R. Democracy in Action, Somaiya Publishing House, New Delhi, 1990.
5. Kulandaiswamy V.,Text Book of Cooperative Managements, Aruda academy,Coimbatore 2002 .
6. Manickavasagam P.A. Treatise on Cooperative Account Keeping, Rainbow Publications Coimbatore, 1989.
7. Nakkiran, S. A.Treatise on Cooperative Management, Rainbow publications, Coimbatore, 2002.
8. Shah, A.K. Professional Management for Cooperatives, Himalaya Publishing House, New Delhi, 1987
9. Sujit Jikidar and Alok K. Pramanik(ed) Accounting and Auditing, Deep & Deep Publications, New Delhi 2001
10. Weeraman P.E. AModal Cooperative Societies Law with the Authors Commentary, New Delhi,ICA 1994
11. Weeraman P.E. The Effect of Cooperative Law on the Autonomy of Cooperatives in South East Asia, New Delhi, ICA 1989.

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**B.Com.III**  
**Semester - V**  
**Indian Insurance System I**

**Time : Three Hours**

**Marks 80**

**Course Outcome:** To provide an insight into the working of Insurance Industry

**Unit I: Horizon of Insurance Industry**

- 1.1 Insurance: Concept and Objectives
- 1.2 Insurance: Nature, Scope and Role
- 1.3 Risk Premises: Concept and Kinds
- 1.4 Risk: Identification, Assessment & Transfer

**Unit II: Life Insurance**

- 2.1 Meaning, Definition and Features, Scope and Coverage
- 2.2 Need and Assessment
- 2.3 Types of Plans
- 2.4 Claim settlement Procedure and Problems

**Unit III: Insurance for Industry and Business (Fire & Marine)**

- 3.1 Meaning, Definition and Features, Scope and Coverage
- 3.2 Need and Assessment
- 3.3 Types of Plans
- 3.4 Claim settlement Procedure and Problems

**Unit IV: Insurance for Agriculture (Crop & Livestock)**

- 4.1 Meaning, Definition and Features, Scope and Coverage
- 4.2 Need and Assessment
- 4.3 Types of Plans
- 4.4 Claim settlement Procedure and Problems

**Unit V: Health and Accident**

- 5.1 Meaning, Definition and Features, Scope and Coverage
- 5.2 Need and Assessment
- 5.3 Types of Plans
- 5.4 Claim settlement Procedure and Problems

**Suggested Reading:**

- 1) Insurance, Dr. C.J.Joshi, PhadakePrakashan, Kolhapur
- 2) Insurance Principles and Practice, M.N.Mishra, S.Chand & Company, New Delhi
- 3) Principles and Practices of Insurance, Dr. P.Periasamy, Himalaa Publishing Houses

**B.Com III SEM V**  
**Indian Banking System-I**

Time : 3 Hours

Marks: 80 Course

**Outcome:** To provide insight into the various types of banks and their role in Indian Economy.

**Unit I: Public Sector Banks**

- 1.1 Concept, features and objectives
- 1.2 Functions and Importance
- 1.3 Regulatory Provisions under Banking Regulation Act 1949
- 1.4 Origin and Role of State Bank of India in Indian Economy

**Unit II: Private Banks**

- 2.1 Concept, features and objectives
- 2.2 Functions and Importance

2.3 Regulatory Provisions under Banking Regulation Act 1949

2.4 Origin and Role of ICICI Bank, HDFC Bank and Axis Bank in Indian Economy

**Unit III: Cooperative Banks**

3.1 Concept, features and objectives

3.2 Functions and Importance

3.3 Regulatory Provisions under Banking Regulation Act 1949

3.4 Role of District Cooperative Bank in Indian Economy

**Unit IV: Development Banks**

4.1 Concept, features and objectives

4.2 Functions and Importance

4.3 Regulatory Provisions under Banking Regulation Act 1949

4.4 Role of NABARD in Indian Economy

**Unit V: Non-Banking Financial Institutions**

5.1 Concept, features and objectives

5.2 Functions and Importance

5.3 Regulations and Types

5.4 NBFC V/s Banks

**Suggested Readings:**

- 1) S. Natarajan & Dr. R. Parameswaran, Indian Banking, S.Chand
- 2) Dr. gangadhar Kayande-Patil, Fundamentals of Banking, Chaitanya Publications, Nashik
- 3) Panandikar S.G. and Mithani D.M., Banking in India, Orient Longman
- 4) Sayers R.S.: Modern Banking, Oxford University Press
- 5) Shekhar and Shekhar: Banking Theory and Practice, Vikas Publication House, New Delhi
- 6) Tennan M.L.: Banking Law and Practices in India, Indian Law House, New Delhi
- 7) Dr. Sudhir Bodhankar, Dr. Medha Kanetkar, Indian Banking System, Sainath Publication, Nagpur

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**Appendix - O**

**B.Com. III**

**Semester V**

**Internet and World Wide Web - I**

**Time : 3 Hours**

**Marks: 60 Theory**

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

**Unit I:**

1.1: Network: Meaning of Network, Types of Network Topologies: Bus Topology, Ring Topology, Star Topology, Mesh Topology, Tree Topology, Hybrid Topology

1.2: Types of Networks: Local Area Network (LAN), Metropolitan Area Network (MAN), Wide Area Network (WAN)

1.3 : Network Model: Peer to Peer Network, Server based Network

**Unit II:**

2.1 : Internet : Concept, Uses of Internet, essential components for internet

2.2 Internet Enabled Services: Usenet & News group, File Transfer Protocol, Internet Relay Chat, Frequently asked question

2.3 : The mechanism of the internet: Internet protocol suite, protocol stack, TCP/IP protocol model

2.4 : Open System Interconnection Reference Model (OSIRM): Application Layer, Presentation Layer, Transport Layer, Network Layer, Data-link layer and Physical Layer, and Application Layer, mechanism transmitting the message across the network and functions of each layer, processing data at the destination.

**Unit III:**

3.1: Electronic Mail : Procedure for creating new email ID , signing in to created email ID , sending email, meaning of BCC and CC, procedure to send attachment through email, deleting email.

3.2: Gmail: Uses and features of Gmail, components of Gmail

3.3: Password: meaning of password, how to create strong password, where password is use on internet.

3.4: Captcha : Meaning of Captcha, why and where Captcha is used, how Captcha is created.

**Unit IV:**

4.1: The World Wide Web Consortium (W3C): Origin and Evaluation , standardizing the web, W3C members, W3C recommendations.

4.2: Architecture of world wide web, exploring the world wide web, procedure of browsing and searching

4.3: Website: Meaning of Website, web page and home page, features of webpage, Meaning of portal, Address-URL, hyperlink

**Unit V:**

5.1 Designing Website/ Webpage: HTML: Concepts,features, advantages and limitations, versions of HTML Naming scheme for HTML document

5.2: Explanation of Structure of the home page, HTML Basic Tags, Formatting Tags, and Hyperlink tags, Table Tag, Image Tag, Forms Tags,

**Note: For practical:1) Mail account opening, mail send & delete, Creation of web-page by using HTML tags in Note Pad/ Word Pad.2) Practical batch will be 20 students**

**Books Recommended:**

- 1) Agarwala Kamlesh N. and Agrawala Deeksha  
Bridge to the online storefront: Macmillon India, New Delhi
- 2) Phillips Lee Anne,  
Practical HTML 4, Prentice Hall New Delhi.
- 3) Minoli Deniel, Minoli Emma.  
Web Commerce Technology Hand book, Tata MC:Graw Hill, New Delhi.
- 4) Deitel Harvey M. and Deitel Paul J and Neita T.R. Complete Internet and World Wide Web programming Training courses, Prentice Hall, New Delhi.
- 5) इंटरनेट आणि वर्ल्ड वाईट वेब ( WWW).. Prof. S.M. Kolte, Pimpalpure & Co. Publishers, Nagpur.

- 6) ,Internet and World Wide Web, Prof. UdayShrikrushna Kale, Shri SainathPrakashan, DharmpethNagpur-10

### Scheme of Examination

Year	Paper	Total Marks		Minimum Passing Marks	
		T	P	T	P
B.Com. Semester V	Internet and World Wide Web- I	60	40	24	16

#### Division of Marks for Practical

Record Preparations	:	10 Marks
Practical	:	15 Marks
Description	:	10 Marks
Viva	:	5 Marks
<b>Total</b>	:	<b>40 Marks</b>

Appendix - P

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### B.Com. III Semester V e-COMMERCE - I

**Time : 3 Hours**

**Marks: 60**

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**Objective:** The objective of the course is to familiarize the students with the essentials of internet based e-commerce and to make them comprehend its practical aspects as well as growth potential of e-commerce in India.

#### Unit I: Basics of e-commerce:

Meaning of e-commerce, Essential components of e-commerce, four basic models/ concepts of e-commerce, Operational scheme of e-commerce, Benefits of e-commerce, Limitations of e-commerce and e-commerce v/s traditional commerce

#### Unit II: e-commerce in India:

History of Internet, Initiation of internet in India, Growth of internet users in India, Current scenario of e-commerce in India, Government FDI policy about e-commerce in India, Future of e-commerce in India

#### Unit III: Retail e-commerce:

Concepts of Business to Consumer (B2C), Consumer to Business (C2B) and Consumer to Consumer (C2C) e-commerce, Consumer's shopping procedure on internet, Disintermediation and re-intermediation in B2C, E-auction procedure and benefits

#### Unit IV: B2B e-commerce:

Meaning and characteristics of Business to Business (B2B) e-commerce, Key technologies for B2B e-commerce, E- Marketplace models of B2B- Supplier oriented marketplace, Buyer oriented marketplace and Intermediary oriented marketplace

#### Unit V: e- Payment and e- Banking:

Indian Payment Models, e-payments options: Electronic fund transfer (EFT), Credit cards and debit cards based payment, Use of mobile applications (apps) for e-payment, Meaning of electronic banking, online banking services, benefits of online banking, Future of online financial services in India

**Books Recommended**

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

**Internal Assessment Scheme**

1. Theory paper will carry 60 marks and internal assessment 40 marks
2. 40 % Marks will be based on continue evaluation of the student assignment, class test, seminar and web-site visit /Industrial visit and project report.
3. Student will have to work under the guidance of the teacher and submit project report before fifteen days of the commencement of the theory examination.

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**Appendix - Q**

**B.Com. III  
Semester- VI  
Compulsory English**

**Time: 2 Hours**

**Marks: 40**

Prescribed Textbook : Horizons by Board of Editors Published by Orient Blackswan.

UNIT I: PROSE		
SR.NO	PROSE	AUTHOR
1	Sunder Pichai	
2	Mallika Srinivasan	
3	Muhammad Yunus	
4	Introduction to the Right to Information Act, 2005	Pralhad Kachare
UNIT II : POETRY		
1	All the World's A Stage	William Shakespeare
2	How Do I Love Thee	Elizabeth Barrett Browning
3	The Duck and the Kangaroo	Edward Lear
4	Ode To Autumn	John Keats
UNIT III: COMMUNICATION SKILLS		
Employability Skills		
<ul style="list-style-type: none"> <li>✓ Leadership Skills</li> <li>✓ Teamwork Skills</li> <li>✓ Time Management</li> <li>✓ Stress Management</li> </ul>		
Communication Skills		
<ul style="list-style-type: none"> <li>✓ Advertising (Types of Advertising &amp; Advertising Media, Techniques of effective advertising)</li> </ul>		

**MARKING SCHEME**

**UNIT I: Prose** : Any THREE out of FOUR Questions (3 x 4 = 12 Marks )

**UNIT II : Poetry** : Any THREE out of FOUR Questions (3 x 4 = 12 Marks )

**UNIT III : Communication Skills** :

Any TWO out of THREE Questions (2 x 4 = 8 Marks )

8 Multiple Choice Questions on Unit I & II (8 x 1 = 8 Marks)

**INTERNAL ASSESSMENT :**

Interview Skill : 5 Marks

Home Assignment : 5 Marks

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**Appendix - R**

***B.Com. III***  
***Semester- VI***  
**Supplementary English**

***Time: 2 Hours***

***Marks: 40***

**Prescribed Textbook : Golden Harvest (An English Coursebook for Undergraduates) by Board of Editors Published by Orient Blackswan.**

<b>UNIT I: (Prose &amp; Poetry)</b>		
<b>SR.NO</b>	<b>Prose &amp; Poetry</b>	<b>AUTHOR</b>
1	My Struggle for an Education	Booker T. Washington
2	I am Getting Old Now	Robert Kroetch
3	Richard Cory	Edwin Arlington Robinson
4	Father Returning Home	Dilip Chitre
<b>UNIT II : ( Short Stories)</b>		
1	The Thief	Ruskin Bond
2	An Accursed House	Emile Gaborian
3	Freedom at Midnight	Larry Collins and Dominique Lapierre
4	The Last Salvation	R.P.Sisodia.
<b>UNIT III: (One Act Play)</b>		
	<b>A Marriage Proposal</b>	Anton Chekhov

**MARKING SCHEME**

**UNIT I : Prose** : Any THREE out of FOUR Questions (3 x 4 = 12 Marks )

**UNIT II : Poetry** : Any THREE out of FOUR Questions (3 x 4 = 12 Marks )

**UNIT III : One Act Play** :

Any TWO out of THREE Questions (2 x 4 = 8 Marks )

8 Multiple Choice Questions on Unit I & II (8 x 1 = 8 Marks)

**INTERNAL ASSESSMENT :**

Interview Skill : 5 Marks

Home Assignment : 5 Mark

Appendix - S

बी.कॉम.भाग-३  
विषय :- मराठी  
सत्र सहावे

लेखी परीक्षा -४० गुण  
अंतर्गत मूल्यामापन ० १० गुण

नेमलेले पाठ्यपुस्तक ०आशय० भाग-३ (सत्र-५ व सत्र-६ )

अनुक्रमणिका

विभाग अ : वैचारिक

- १) सावित्रीबाई फुले आणि ताराबाई शिन्दे ० डॉ.सदानंद मोरे
- २) डॉ.आंबेडकरांची राजकीय भूमिका - डॉ.भा.ल.भोळे
- ३) अंधश्रद्धा विनाशाय - पुरुषोत्तम अवारे

विभाग ब : ललित

- १) स्मशानातील सोन - अण्णाभाऊ साठे
- २) अजातशत्रु अटलजी - शरद पवार
- ३) ललाटरेषा ० मिलींद जाधव
- ४) ठकन - दिवाकर सदांशिव

विभाग क : कविता

- १) गाभारा - कुसुमाग्रज
- २) बाई - सुखदेव ढाणके
- ३) निर्धार - अनंत खेळकर
- ४) धोंडी धोंडी पाणी दे - रविन्द्र महल्ले
- ५) माणसं - अशोक इंगळे

विभाग ड : उपयोजित मराठी

- १) जाहीर निवेदन ०
- २) अहवाल लेखन ०

बी.कॉम.भाग-३  
विषय :- मराठी  
सत्र सहावे

वेळ - २ तास

एकूण गुण - ५० गुण  
लेखी परीक्षा - ४० गुण  
अंतर्गत मूल्यामापन - १० गुण

नेमलेले पुढ्यपुस्तक : “आशय” भाग-३ (सत्र-५ व सत्र-६ )

लेखी परीक्षा गुण विभागणी :

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

विभाग ०३० साठी संदर्भ म्हणून ०उपयोजित मराठी ० , ०जाहीर निवेदन ० ०अहवाल लेखन ० हे दोन प्रकरण नेमण्यात आले असून त्यावर आधारित दोन लघुत्तरी प्रश्न विचारण्यात येतील. चार गुणांचा एक प्रश्न प्रत्यक्ष प्रकरणावर आधारित असेल आणि चार गुणांचा दुसरा लघुत्तरी प्रश्न हा जाहीर निवेदन तयार करणे किंवा अहवाल तयार करणे अशा स्वरूपाचा असेल.

प्रश्ननिहाय गुण विभागणी

प्रश्न ० १ ला (विभाग अ : वैचारिक) १ दीर्घोत्तरी प्रश्न	०८ गुण
प्रश्न ० २ रा (विभाग ब : ललित ) १ दीर्घोत्तरी प्रश्न	०८ गुण
प्रश्न ० ३ रा (विभाग क : कविता ) २ लघुत्तरी प्रश्न (प्रत्येकी ४ गुण)	०८ गुण
प्रश्न ० ४ था (विभाग ड : उपयोजित मराठी ) २ लघुत्तरी प्रश्न (प्रत्येकी ४ गुण)	०८ गुण
(टिप - वरील सर्व प्रश्नांना अंतर्गत पर्याय राहिल.)	
प्रश्न ० ५ वा (विभाग अ,ब,क,ड) ८ वस्तुनिष्ठ प्रश्न (प्रत्येकी १ गुण )	०८ गुण

(टिप - अभ्यासक्रमातील अ,ब,क, ड या विभागांवर आधारीत प्रत्येकी २ प्रश्न)

अंतर्गत मूल्यामापन

एकूण १० गुणांची अंतर्गत मूल्यमापन परीक्षा राहिल.

गुण विभागणी

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



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

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

सूचना :-

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

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Appendix - T

बी. कॉम. तृतीय वर्ष

सत्र - षष्ठ

हिन्दी

समय - २ घण्टे

पूर्णांक - ४०

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

- इकाई : एक - आधारभूत पाठ्यक्रम के तीन निबंध (४ से ६) से एक दीर्घोत्तरी प्रश्न विकल्प के साथ पूछा जायेगा। १ x ८ = ८ अंक
- इकाई : दो - भाषागत पाठ्यक्रम के पाँच पाठ (६ से १०) से कुल पाँच लघूत्तरी प्रश्न पूछे जायेंगे। जिनमें से तीन प्रश्न हल करना अनिवार्य होगा। ३ x ४ = १२ अंक
- इकाई : तीन - पद्य विभाग से छः कविता (७ से १२) से दो कविताओं का केन्द्रीय भाव विकल्प के साथ पूछा जायेगा। २ x ४ = ८ अंक
- इकाई : चार - अपाठित गद्यांश का सार एवं, शीर्षक पूछा जायेगा। १ x ४ = ४ अंक
- इकाई : पाँच - इकाई एक, दो और तीन से कुल आठ वस्तुनिष्ठ/अतिलघूत्तरी प्रश्न पूछे जायेंगे। ८ x १ = ८ अंक
- आन्तरिक मूल्यांकन १० अंक

१. पाठ्यपुस्तक पर आधारित गृहपाठ - ५ अंक  
२. पाठ्यपुस्तक पर आधारित मौखिकी - ५ अंक

पुस्तक - प्रभास, संपादक - डॉ.निभा उपाध्याय, डॉ. सुशांत ठोके, डॉ.मनोज जोशी  
प्रकाशक - राघव पब्लिशर्स एण्ड डिस्ट्रिब्यूटर्स, नागपुर

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वाणिज्य स्नातक (B.Com) भाग ३ (सत्र - ६)  
संस्कृत आवश्यक

पुस्तक	: गीर्वाणसारथि: - भाग ३	
मुख्य संपादक	- डॉ. भगवान पंडा,	
सह संपादक	- डॉ. मीनाजी भादककर, जी आतिश कुलकर्णी,	
गुण - लेखी परीक्षा	- ४०	वेळ ०२ तास
अन्तर्गत मूल्यमापन	- १०	
एकूण गुण	- ५०	
घटक ०१ : गद्य पाठ १ व २		- ०८ गुण
घटक ०२ : गद्य पाठ ३ व ४		- ०८ गुण
घटक ०३ : पद्य पाठ १ व २		- ०८ गुण
घटक ०४ : पद्य पाठ ३ व ४		- ०८ गुण
घटक ०५ : वरील ४ घटकांवर आधारित प्रश्नावली (भाग ६)		- ०८ गुण

-०-

प्रश्नपत्रिकेचे स्वरूप

वेळ - २ तास

लेखी परीक्षा		पूर्ण गुण - ४०
प्रश्न (१) दीर्घोत्तरी प्रश्न (दोन पैकी एक)		- ०८ गुण
प्रश्न (२) ४ पैकी २ अनुवाद करा (५ ते ६ ओळींचे उतारे)		- ०८ गुण
प्रश्न (३) दीर्घोत्तरी प्रश्न (दोन पैकी एक)		- ०८ गुण
प्रश्न (४) ४ पैकी २ श्लोकांचा अनुवाद करा (४ ओळींचे)		- ०८ गुण
प्रश्न (५) १० पैकी ०८ वस्तुनिष्ठ प्रश्न		- ०८ गुण

अन्तर्गत मूल्यमापन -

पूर्ण गुण ०१०

१) स्वाध्याय - ०५ गुण

२) मौखिक - ०५ गुण

एकूण गुण - १०

टीप - लेखी परीक्षा व अंतर्गत मूल्यमापन या दोन्ही परीक्षांमध्ये वतं पणे उंची होणे आवश्यक असेल.  
यासाठी किमान गुण खालीलप्रमाणे आवश्यक असतील.

लेखी परीक्षा - ४० पैकी १६ गुण आवश्यक

अंतर्गत मूल्यमापन - १० पैकी ०४ गुण आवश्यक

-०-

संस्कृत आवेक या विषयासाठी तावित अयास म  
सहावेस

ग विभाग

- १) कत बोधः - मुकुल कानिटकर  
२) अपु जातकम् - जातकमाला  
३) धयासि - कथामृतम्  
४) कुमार यभि नम् - उ ररामचरतनाटकम्

प विभाग

- १) य गृहवर्णनम् - मेघदृतम्  
२) अमषटकम् - तो वा यः  
३) सुभाषितानि - सुभाषितसं हः  
४) ऋतुचया - साथवभटः

तावली भाग ६

Appendix - V

वाणिज्य स्नातक भाग-३  
सेमिस्टर- ६  
पाली आणि प्राकृत (आवश्यक)

वेळ २ तास

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

युनिट-१	मिलिन्दपन्हो	--	१) नागसेनस्स पब्बज्जा २) नागसेनस्स धम्मदेसना ३) नागसेनेन मिलिन्दस्स पठमसमागमो	०८ गुण
युनिट-२	थेरगाथा खुदकपाठ	-- --	१) अंगुलिमाल थेर २) महामंगल सुत्त	०८ गुण
युनिट-३	जातकसुत्त	--	१) मत्तभत्तक जातक २) उल्लक जातक	०८ गुण
युनिट-४		--	१) पालि निबंधो २) सामान्य माहिती	०८ गुण
युनिट-५	युनिट क्रमांक १ ते ४ वरील वस्तुनिष्ठ प्रश्न सोडवा	--		०८ गुण
<b>अंतर्गत मूल्यमापन</b>				
	१) घटक चाचणी	--	०५ गुण	
	२) स्वाध्याय	--	०५ गुण	

सूचना :-

- १) घटक चाचणी ही अभ्यासक्रमावर आधारित असेल आणि सत्रामध्ये किमान दोन वेळ चाचणी घेऊन अंतिम परीक्षेत सरासरी गुणदान ग्राह्य धरण्यात यावे.  
२) गृहपाठ (स्वाध्याय) हा अभ्यासक्रमावरील असेल.

वाणिज्य स्नातक भाग-३  
सेमिस्टर- ६  
पाली आणि प्राकृत (आवश्यक)

वेळ २ तास

लेखी परीक्षा-- ४०

प्रश्नपत्रिकेचे स्वरूप

प्रश्न - १	अ) भाषांतर करा (दोन पैकी एक )	--	४ गुण
	ब) सामान्य प्रश्न सोडवा (दोन पैकी एक )	--	४ गुण
प्रश्न - २	अ) संदर्भासह गाथांचे स्पष्टीकरण (दोन पैकी एक )	--	४ गुण
	ब) सामान्य प्रश्न सोडवा (दोन पैकी एक )	--	४ गुण
प्रश्न - ३	अ) लघुत्तरी प्रश्न सोडवा (दोन पैकी एक )	--	४ गुण
	ब) दीर्घात्तरी प्रश्न सोडवा (दोन पैकी एक )	--	४ गुण
प्रश्न - ४	सामान्य माहिती लिहा	--	४ गुण
	पालि निबंध	--	४ गुण
प्रश्न - ५	वस्तुनिष्ठ प्रश्न सोडवा, (कोणतेही चार) (प्रत्येकी दोन गुण )--	८	गुण

Appendix - W

**Urdu Compulsory**  
**B.Com. III**  
**Semester- VI**

Theory: 40 Marks Time: 2 Hours

Text prescribed for study: **ROOH-E-ADAB (Part III)**  
(As per Model curriculum of the UGC for B.Com III Semester VI and published by the Aadhaar Publication Amravati.)

**Unit-I : PROSE**

1. Leader (لیڈر) Sultan Haidar Josh (سلطان حیدر جوش)

**Unit-II : PROSE**

1. Khawab Khawab Safar (خواب خواب سفر) Ram Lal (رام لعل)

2. E-Commerce (ای-کامرس) Edit by Dr. Shaheda Munaf (مرتب-ڈاکٹر شاہدہ مناف)

**Unit-III : Poetry (شعر)**

1. Qaum Ki Ladkiyon Se Khitab (قوم کی لڑکیوں سے خطاب) Brij Narayan Chakbast (برج نارائن چکبست)

**Unit-IV : COMMUNICATION SKILL (تربیلی مہارت)**

1. Report Writing

**Unit-V : MCQs**  
Based on Unit. I, II and III

Distribution of Marks (40 : 10)	
<b>A : Theory - 40 Marks</b>	
<b>Question No. 1 Prose</b>	
Any two long answer questions to be attempted out of four each carrying four marks based on	
" Leader (لڈر) "	Marks: 4X2= 08
<b>Question No. 2 Prose</b>	
a) Any two short answer questions to be attempted out of four each carrying two marks based on	
" Khawab Khawab Safar (خواب خواب سفر) "	Marks: 2X2= 04
b) Any two short answer questions to be attempted out of four each carrying two marks based on	
"E-Commerce (ای-کامرس)"	Marks: 2X2= 04
<b>Question No. 3 Poetry</b>	
Any two stanzas to be attempted out of three each carrying two marks based on poem	
" Qaum Ki Ladkiyon Se Khitab (قوم کی لڑکیوں سے خطاب) "	Marks: 4X2= 08
<b>Question No. 4 COMMUNICATION SKILL</b>	
1. Report Writing	
(Any two out of four)	Marks: 4X2= 08
<b>Question No. 5</b>	
Multiple Choice Questions based on Unit.I,II and III	Marks: 8X1= 08
<b>B. Internal Assessment - 10 Marks</b>	
1. Viva-voce	05 Marks
2. Assignment	05 Marks

Appendix - X

**B.Com. III**  
**Semester - VI**  
**Management Accounting**

**Time: 3 Hours**

**Marks: 80**

**Objectives:**

1. This course exposes the students to the basic concepts and tools used in Management Accounting.
2. To provide an understanding of the applications of Management Accounting techniques for management decision making.

**Unit I: 1.1: Management Accounting:** Meaning; Features; Advantages; Limitations; Scope and Functions of Management Accounting.

**1.2: Comparison:** Between Management Accounting and Financial Accounting, Between Management Accounting and Cost Accounting.

**Unit II: 2.1: Break-Even-Analysis:** Concept, Uses and Limitations of Break-Even-Analysis, Margin of Safety, Contribution, Use of P/V ratio for decision making, Cost-Profit-Volume Relationship, Fixed Cost Variation.

**2.2:** Problems on Break Even Analysis.

**Unit III: 3.1: Ratio Analysis:** Meaning of Ratio Analysis, Advantages and Limitations of Ratio Analysis

**3.2:** Problems on Profit and Loss Account Ratio.

**3.3:** Simple Problems on Balance-Sheet Ratio: Current Ratio; Quick Ratio and Proprietary Ratio

**Unit IV: 4.1: Budget:** Meaning and Definition of Budget; Characteristics of Budget; Types of Budget.

**4.2:** Problems on Cash budget

**Unit V: 5.1: Budgetary Control:** Meaning and Definition of Budgetary Control, Objectives of Budgetary Control; Limitations of Budgetary Control.

**5.2:** Problems on Flexible Budget.

#### **Books Recommended**

1. Khan M.Y. and Jain P.K. : Management Accounting; Tata Mcgraw- Hill Publishing Co. Ltd., New Delhi.
2. Kaplan R.S. and Atkison A,A, : Advanced Management Accounting; Prentice India International.
3. S.P. Gupta : Management Accounting; Sahitya Bhawan, Agra
4. Man Mohan Goyal: Principles and Practice of Management Accounting
5. N. Sarkar : Management Accounting
6. Hingorani : Management Accounting
7. R.K. Sawlikar; Management Accounting ; Das Ganu, Prakashan, Nagpur.

#### **हिन्दी**

१. आई.बी.सक्सेना , प्रबंधन लेखांकन
२. एस.पी.गुप्ता, प्रबंधकीय लेखाविधि

#### **मराठी**

१. देशकर सेठी , प्रबंधन लेखांकन
२. प्रा. एस.एन.पिंजरकर , प्रबंधकीय लेखांकन , किताब महल, नागपुर

डॉ.प्रमोद फटींग , परिचय आणि प्रबंधकीय लेखांकन, सर साहित्य केंद्र, नागपुर

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**B.Com. III**  
**Semester - VI**  
**Economics of Development**

**Time : Three Hours**

**Marks 80**

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**Course Outcome: To provide an insight into various growth models and their applicability in present scenario.**

**Unit 1 Economic Development**

- 1.1 Economic Underdevelopment: Concept, Definition and Indicators
- 1.2 Economic Development: Concept, Definition and Indicators
- 1.3 Economic Growth: Concept, Definition and Indicators
- 1.4 Economic Development V/s Economic Growth

**Unit 2 Economic Growth Models**

- 2.1 Harrod & Domar model
- 2.2 Classical theories of Development: Adam Smith & David Ricardo
- 2.3 Karl Marx Theory of Development
- 2.4 Schumpeter and Capitalistic Development

**Unit 3 Economic Growth Models**

- 3.1 Vicious Circle of Poverty
- 3.2 Gunnar Mirdal's Theory of Circular Causation
- 3.3 Lewis theory of Unlimited Supplies of Labour
- 3.4 Big Push Theory of Development

**Unit 4 Growth; Balanced & Unbalanced**

- 4.1 Balanced Growth: Concept, Essentials and criticisms, Rodrik's Approach
- 4.2 Duseanbari Effect, Prof. Nerks Approach of Balanced Growth
- 4.3 Unbalanced Economic Growth: Concept, Nature and Principle
- 4.3 SEZ: A Solution over Unbalanced Growth in India

**Unit 5 Development of Capital: Human & Financial**

- 5.1 Indicators and Importance of Human Resource Development
- 5.2 Quality of Human Capital - Role of Education and Health
- 5.3 Requirement of Capital Formation: Desired Rate of Growth and Incremental Capital-output ratio
- 5.4 Domestic Savings and Capital Formation in India: Trends and Analysis

**Suggested Readings:**

- a) Michel .P.Todaro and Stephen .C.Smith ,Economic Development ,Pearson Publication
- b) Ahluwalia ,MontekSingh,Economic Development and Planning,The new Oxford Companion
- c) Indian Economy and Reforms, Taxmann Publication
- d) Mishra and Puri,Himalaya Publication Indian Economy
- e) Dr. G.N.Zamare, Pimpalure Publication, Indian Economic Development & Economical Environment
- e) Ashwathappa,Himalaya Publication Business Environment,
- f) Cherunilam Francis ,Business Environment ,Himalaya Publication

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**B.Com. III  
Semester - VI  
COMPANY LAW**

**Time : 3 Hours**

**Marks:80 Theory**

**Unit I – Introduction**

- 1.1 ó Introduction; definition, silent features of company, Act 2013
- 1.2 ó Formation of company, stages of formation
- 1.3 - Promoters, Functions of promoter, Duties and liabilities of promoter,
- 1.4 -Types of company,

**Unit II – Incorporation of company**

- 2.1 ó Incorporation of company
- 2.2 ó Prospectus of company
- 2.3 ó MOA of company
- 2.4 ó Article of company

**Unit III – Share capital of company**

- 3.1 ó Share capital of company, Types of share and debenture
- 3.2 ó Issue of shares, Allotment, calls and forfeiture share
- 3.3 ó Transfer & transmission of share
- 3.4-Share certificate and share warrant

**UNIT IV - SECURITIES MARKET:**

- 4.1- Brief history of Stock Exchange, Study of functions of BSE and NSE
- 4.2- Stock Exchanges and its importance.
- 4.3 - Primary Market and Secondary Market: Components of Primary Markets
- 4.4 - D-Mat Account: Definition and Procedure.

**UNIT – V COMPANY SECRETARY AND COMPANY MEETINGS:**

- 5.1 - Appointment, Duties and Responsibilities of Company secretary
- 5.2 ó Types of company meeting: Annual and General meeting of company, Statutory meeting of Company, ó Extraordinary meeting
- 5.3 ó Notice of meeting & Agenda of meeting, proceedings of meeting,
- 5.4 - Voting methods of meeting and quorum. Minutes proceeding of meetings, its contents

**Reference books:**

1. Company Law (volume-I) Rakesh Bhargava: Taxmann 's, New Delhi.
2. Company Act-2013: Ravi Puliani, Mahesh Puliani, Bharat Law House Pvt. LTD., New Delhi.
3. Principles of Company Law: M.C. Shukla, S.S. Gulshan, S Chand Company LTD., New Delhi.
4. A Tax Book of Company Law: P.P. Gogna, Chand & Company, New Delhi.
5. Company Law: Ashok K. Bagrial, Vikas Publishing House Pvt. LTD. Bangalor
6. Indian Company Law: Awatar Singh, Sultan Chand & Sons, New Delhi
7. Guide to Company Law: Procedures, M.C. Bhandari, Wadhwa & Company, Nagpur
8. Company Law: H.K Saharaya, Universal Law Publishing Co., New Delhi
9. कंमनी कायदा: करण चंद नेरकर ,होते, वषाळकरे आण सी एस कां बले, साई योत पलिकेशन , नागपूर
10. कंमनी अधः डॉ. आर. एल. नौलखा. नौलखा, रमेश बुक ङपो, जयपुर
11. कंमनी अधःनयम व अंके णः डॉ. डी.पी. जैन, डॉ. आर.एम.एस. मल्लक, धनपतराय पलिकेशन कंमनी , नईदल
12. कंमनी सचवाची कायदः ए. एस. उखडकर.

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Appendix - AA

**B.Com. III  
Semester - VI  
Process Business- II**

**Time :3 Hours**

**Marks 80**

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Objectives : The course aims to educate the student with the different factors which effect business. This course aims to develop ability to understand business environment as well as process in order to analyses theopportunities and take decisions accordingly.

**Unit - I**

Business Policy as a study; Its Nature & Importance, Development & Classification of Business Policy; Mechanism of Policy making.

**Unit - II**

Levels of Management : Concept, types & responsibilities

**Unit - III**

Corporate Planning ; Concept of Long term Planning, Strategic Planning Nature, Process Importance.

**Unit - IV**

Strategy Formulation: Concept, Process & Affecting Factors. Strategy Evaluation : Process, Environmental Analysis.

**Unit - V**

International business environment - The economic environment; social and cultural environment, Political legal and regulatory environment, natural environment. Technological environment.

**Reference Books :-**

1. Business Organisation and Industrial Management - Daver.
2. Environmental Economics - Hedge Lan.
3. International Business Environmental . Sundaram & Black Prentice Hall, New Delhi.
4. Business Process Management. - By Routledge
5. Managing performance through Business Processes, Dominique Thiault.

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Appendix - AB

**B.Com. III  
Semester - VI  
Co-operative Business- II**

**Time :3 Hours**

**Marks 80**

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Objectives : To understand the structural and functional dynamics of Co-operatives.

**Unit - I**

Indian Economy :- Its resource base - optimizing resources for balanced economic growth; integration of primary, secondary and tertiary sectors- the rolw of co-operatives, Co-operation and other business enterprise.

**Unit - II**

Primary Sector Co-operatives :- Constitution, Structure, Working Performance of agricultural and allied cooperatives, their Problems and prospects.

**Unit - III**

Secondary Sector Cooperatives :- Constitution, structure and working Performance of manufacturing / industrial/ processing cooperatives their problem and prospectus.

**Unit - IV**

Tertiary Sector of Cooperatives :- Constitution, Structure and working performance of education, medical, tourism, housing, banking & insurance, marketing and consumer Coopeatives - their problems and prospects.

**Unit - VI**

Cooperative Development Agencies :- Constitution and working of ICA, NCDC, NCUI, NABARD, NDDB, RBI.

**Reference Books :-**

1. Asian Drama - Gunna Mirdal
2. Dubhuashi, P.R. Principles and philosophy of Cooperation, VAMNICOM, Pune, 1970
3. Hajela T.N., Principles, Problems and Practices of Cooperation , Konark Publishers, New Delhi, 2000
4. Ian Mac Pherson, Cooperative Principles for the 21 st Centruy, ICA, Geneva 1995.
5. Krishnasamy O.R. and Kulandaiswamy, V., Cooperation : Concept and Theory, Arudra Academy.
6. Krishnasamy O.R. Fundamentals of Cooperation., S. Chand & Co., New Delhi., 1985
7. Mathur B.S. , Cooperation in India , Sahithya Bhavan Publishers, Agra, 2000
8. Paul Lambert, Studies in social philosophy of Cooperation, Cooperative Union Ltd.,Manchester, 1963
9. Plunkett Foundation, The World of Cooperative Enterprises, 1996.
10. Puri, S.S. Ends and Means of Cooperation, NCUI, New Delhi, 1979.
11. Rajagopalan R.Rediscovering Cooperation (Vo. I,II,III) IRMA Anand 1996.
12. Ravichandran K and S. Nakkiran(2009), Cooperation: Theory and Practice, Abhijit publication New Delhi.
13. Sivaprakasam, P. Personnel Management in Central Cooperative Banks in India, Kanishka Publication, New Delhi., 1993.
14. Socialisation & Inclusion - Amarthiya Sen.

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**Appendix - AC**

**B.Com. III**

**Semester - VI**

**Indian Insurance System II**

**Time :Three Hours**

**Marks 80**

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**Course Outcome:** To provide an insight in to the regulating and functioning of Insurance Business

**Unit I: Insurance corporations:**

- 1.1 LIC: Formation, Management &Functions
- 1.2 LIC: Role and Importance in Economic Development
- 1.3 New India Assurance Company: History, Management, Functions
- 1.4 New India Assurance Company: Role and Importance in Economic Development

**Unit II: Insurance Regulations and Acts**

- 2.1 IRDA: History, Role and Limitations
- 2.2 IRDA Act 2002
- 2.3 Life Insurance Act 1956
- 2.4 General Insurance Business Act 1972

**Unit III Career in Insurance-Agent**

- 3.1 Definition, Meaning and Functions of an Agent
- 3.2 Procedure for obtaining an agency
- 3.3 Economic Reward of an agent
- 3.4 Suspension and Termination of an Agency

**Unit IV Insurance Marketing**

- 4.1 Marketing Dimensions of Insurance Industry
- 4.2 Distribution Patterns and Channels
- 4.3 Pricing and Promotion of Insurance policies
- 4.4 Advertising and Branding of Insurance policies

**Unit V Current Scenario of Insurance Industry**

- 5.1 Information Technology and Insurance Procedure
- 5.2 Insurance and Social Security
- 5.3 PradhanmantriJeevanjyotiBimaYojana&PradhanmantriSurakshaBima Yojana
- 5.4 Ayushman Bharat-Pradhanmantri Jan AroogYojana

**Suggested Reading:**

- 1) Insurance, Dr. C.J.Joshi, PhadakePrakashan, Kolhapur
- 2) Insurance Principles and Practice, M.N.Mishra, S.Chand& Company, New Delhi
- 3) Principles and Practices of Insurance, Dr. P.Periasamy, Himalaa Publishing Houses
- 4) Insurance Regulatory Development Act
- 5) Life Insurance Corporation Act 1965

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**Appendix - AD**

**B.Com III SEM VI  
Indian Banking System-II**

**Time : 3 Hours**

**Marks: 80**

**Course Outcome:** To provide insight into the various functions of retail banks and associated proceduralaspects.

**Unit I: Retail Banking**

- 1.1 Concept, Role and Importance
- 1.2 Scope and Coverage
- 1.3 Objectives and Importance
- 1.4 Future of Retail Banking in India

**Unit II: Deposits: A Banking Shake hand**

- 2.1 Concept, Role and Importance
- 2.2 Types of Deposits and their relevance
- 2.3 Procedure and formalities (KYC)
- 2.4 Prime minister JandhanYojana: Concept, Objectives and Importance

**Unit III: Advances: Ultimate Banking Purpose**

- 3.1 Concept, Role and Importance
- 3.2 Types of Advances and their relevance
- 3.3 Procedure and formalities
- 3.4 Prime minister Mudra Yojana:Concept, Objectives and Importance

**Unit IV: Agency Functions: Trusteeship**

- 4.1 Concept, Role and Importance
- 4.2 Types of Agency Functions and their relevance

4.3 Procedure and formalities

4.4 Agency functions towards Government

**Unit V: Online Banking: Modern Incarnation**

5.1 Internet Banking: Concept, Procedure and Precautions

5.2 Mobile Banking: Concept, Procedure and Precautions

5.3 Mobile Payment Wallets: Concept, Procedure and Precautions

5.4 Plastic money: Concept, Procedure and Precautions

**Suggested Readings:**

- 1) S. Natarajan & Dr. R. Parameswaran, Indian Banking, S.Chand
- 2) Dr. gangadhar Kayande-Patil, Fundamentals of Banking, Chaitanya Publications, Nashik
- 3) Panandikar S.G. and Mithani D.M., Banking in India, Orient Longman
- 4) Sayers R.S.: Modern Banking, Oxford University Press
- 5) Shekhar and Shekhar: Banking Theory and Practice, Vikas Publication House, New Delhi
- 6) Tennan M.L.: Banking Law and Practices in India, Indian Law House, New Delhi
- 7) Dr. Sudhir Bodhankar, Dr. Medha Kanetkar, Indian Banking System, Sainath Publication, Nagpur

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**Appendix - AE**

**B.Com. III  
Semester VI**

**Internet and World Wide Web - II**

**Time : 3 Hours**

**Marks: 60 Theory**

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

**Unit I :**

1.1 Web Browsing: History of web Browsers, Basic Functions of Web Browser, Types of Web Browsers.

1.2 Features of: Internet Explorer, Google Chrome, Mozilla Fire Fox, UC Browser and Opera Mini

**Unit II:**

2.1: Web Directory: Meaning of Web Directory, Features of Web Directory, Types of Web Directory.

2.2: Search Engines: Meaning of Search engines, history of search engines, guideline for effective searching.

2.3: Features of Google, Bing and Yahoo Search engines

**Unit III:**

3.1: Social Networking Websites: Meaning of social networking website, Features of Social networking websites, objectives of social networking website. Features of Facebook, Instagram and Tweeter Website.

3.2: Mobile Applications (App): Meaning of Mobile App, Features of Mobile App, Feature of WhatsApp, Google Play Store and BHIM App.

**Unit IV:**

4.1: Google Drive: Meaning of Google Drive, Features and Uses of Google Drive

4.2: Google Forms: Meaning of Google Forms, Features of Google Forms, Creating of Google Forms, sending Google forms for survey.

4.3: Google Classroom: Concept of Google Class room, feature of Google Class Room, Creation of Google Class room

#### Unit V:

5.1: M.S. FrontPage Express: Concept & features of MS Front page and its Important, Opening window of Front page

5.2: Using MS Front Page to create webpage: Entering & editing text, Inserting Images, Symbol, Labels and forms.

**Note:For practical: Browsing & surfing web browsers, Creation of Google forms & classroom of webpage by using MS Front page. 2) Practical batch will be 20 students**

### Books Recommended:

1. AgarwalaKamlesh N. and AgrawalaDeeksha  
Bridge to theonline storefont:Macmillon India, New Delhi
2. Phillips Lee Anne,  
Practical HTML 4, Prentice Hall New Delhi.
3. MinoliDeniel, Minoli Emma.  
Web Commerce Technology Hand book, Tata MC:Graw Hill, New Delhi.
4. Deitel Harvey M. and Deitel Paul J and Neita T.R. Complete Internet and World Wide Web programming Training courses, Prentice Hall, New Delhi.
5. इंटरनेट आणि वर्ल्ड वाईट वेब ( WWW). Prof. S.M. Kolte, Pimpalapur & Co. Publishers, Nagpur.
6. Internet and World Wide Web, Prof. UdayShrikrushna Kale, Shri SainathPrakashan, Dharmapeth, Nagpur-10

### Scheme of Examination

Year	Paper	Total Marks		Minimum Passing Marks	
		T	P	T	P
B.Com. Semester VI	Internet and World Wide Web- II	60	40	24	16

### Division of Marks for Practical

Record Preparations	:	10 Marks
Practical	:	15 Marks
Description	:	10 Marks
Viva	:	5 Marks
<b>Total</b>	<b>:</b>	<b>40 Marks</b>

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**B.Com. III  
Semester VI  
e-COMMERCE- II**

**Time : 3 Hours**

**Marks: 60**

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**Objective:** The objective of the course is to acquaint the students with the internet- based e-commerce business models, internet marketing and e-governance.

**Unit I: Internet e-commerce Business Models:**

Social media model, advertising model, retail model, hybrid model, merchant model, informational model, drop-shipping model and revenue model.

**Unit II: B2C Internet Marketing**

Meaning of online marketing or internet marketing, online marketing strategies, marketing channels, internet branding, online publishing and advertising.

**Unit III: B2B Online Marketing**

Use of internet based electronic data interchange (EDI), Benefits of online marketing in B2B e-commerce, procurement reengineering, just in time delivery, online marketing issues.

**Unit IV: E-governance:**

Meaning of e-governance and e-government, Objectives of E-governance, Private sector interface in E-Governance, Concepts of government to Business (G2B), Business to Government (B2G), Citizen to Government (C2G),

**Unit V: E- Governance Models**

Application of Internet EDI in E-governance, E-governance in India, E-Governance Models, Comparative Analysis Model, Wider Dissemination Model, Critical Flow Model, E-advocacy Model

**Books Recommended**

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

**Internal Assessment Scheme**

1. Theory paper will carry 60 marks and internal assessment 40 marks
2. 40 % Marks will be based on continue evaluation of the student assignment, class test, seminar and web-site visit /Industrial visit and project report.
3. Student will have to work under the guidance of the teacher and submit project report before fifteen days of the commencement of the theory examination.

NOTIFICATION

No. 63 /2019

Date : 4 July, 2019

**Subject : Implementation of New Syllabi of Various Courses/Subjects as per semester and credit & Grade System in the Faculty of Commerce & Management from the session 2019-2020 & onwards.**

It is notified for general information of all concerned that, the authorities of the University has accepted Semester & Credit & Grade System syllabi of various Course/ Subjects of **B.B.A. Part-III, Semester- V & Semester - VI** mentioned in column No.2 and which is to be implemented stagewise from the session 2019-2020 and onwards with appendices as shown in column No.3 of the following table.

**TABLE**

<b>Sr.No.</b>	<b>Course / Subjects</b>	<b>Appendices of the new syllabi.</b>
<b>1</b>	<b>2</b>	<b>3</b>
<b><u>B.B.A. Semester- V</u></b>		
1.	<b>Cost Accounting</b>	The Syllabi prescribed for the subject <b>Cost Accounting</b> which is appended herewith as <b>Appendix - A</b>
2.	<b>Indian Economics</b>	The Syllabi prescribed for the subject <b>Indian Economics</b> which is appended herewith as <b>Appendix - B</b>
3.	<b>Health Care &amp; Hospitality Management</b>	The Syllabi prescribed for the subject <b>Health Care &amp; Hospitality Management</b> which is appended herewith as <b>Appendix - C</b>
4.	<b>Personal Financial Planning</b>	The Syllabi prescribed for the subject <b>Personal Financial Planning</b> which is appended herewith as <b>Appendix - D</b>
5.	<b>Event Management</b>	The Syllabi prescribed for the subject <b>Event Management</b> which is appended herewith as <b>Appendix - E</b>
<b><u>B.B.A. Semester- VI</u></b>		
6.	<b>Management Accounting</b>	The Syllabi prescribed for the subject <b>Management Accounting</b> which is appended herewith as <b>Appendix - F</b>
7.	<b>Industrial Law</b>	The Syllabi prescribed for the subject <b>Industrial Law</b> which is appended herewith as <b>Appendix - G</b>
8.	<b>Auditing</b>	The Syllabi prescribed for the subject <b>Auditing</b> which is appended herewith as <b>Appendix - H</b>
9.	<b>Investment Management</b>	The Syllabi prescribed for the subject <b>Investment Management</b> which is appended herewith as <b>Appendix - I</b>
10.	<b>Service Management</b>	The Syllabi prescribed for the subject <b>Service Management</b> which is appended herewith as <b>Appendix - J</b>

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

**B.B.A. III**  
**Semester- V**  
**Cost Accounting**

**Time : 3 Hours**

**Marks: 80**

**Objectives:**

1. This course exposes the students to the basic concepts and tools used in Cost Accounting.
2. To provide an understanding of the applications of Cost Accounting techniques for determination of cost of production.

**Unit I: 1.1: Cost Accounting:** Meaning; Objectives & Functions; Advantages; Limitations; Difference Between Cost Accounting And Financial Accounting

**1.2: Material Cost:** Meaning Of Inventory; Objects If Material And Inventory Control, Purchasing And Storing Procedures; Methods Of Inventory Valuation

**Unit II: 2.1: Labour Cost:** Classification

**2.2:** Direct Expenses: Meaning Importance And Control

**2.3:** Single Unit Costing: Cost Sheet Proforma; Items Not Included In Cost Sheet; Method Of Preparing Cost Sheet; Treatment Of Stock; Treatment Of Scrap

**2.4:** Problems On Cost Sheet (Statement of Cost)

**Unit III: 3.1: Overheads:** Meaning And Classification, Allocation; Absorption And Control of Overheads.

**3.2: Tender:** Meaning of Tender; Features of Tender; Objectives For Preparation of Tender; Methods of Calculation Of Profit For Tender

**3.3:** Problems On Tender

**Unit IV: 4.1: Reconciliation Statement:** Meaning Of Reconciliation Statement; Objectives For Reconciliation of Cost Sheet And Financial Accounts

**4.2:** Problems on Reconciliation of Cost Accounts with Financial Account.

**Unit V: 5.1: Process Costing:** Meaning and Characteristics; Process Costing Procedure; Process Losses and Wastages; Joint and By-products, Methods of Assigning Joint Costs; Accounting for Joint Costs.

**5.2:** Problems on Process Costing (Excluding Problems on Abnormal Gain/Loss and Internal Process Profit).

**Books Recommended**

1. Arora M.N. : Cost Accounting ó Principles & Practice, Vikas, New Delhi.
2. Arora M.N. : Cost and Management Accounting ó Theory Problems & Solutions, Himalaya Publishing House, Mumbai.
3. Jain S.P. and Narang K.L. : Cost Accounting; Kalyani, New Delhi.
4. Tulsian P.C. Practical Costing : Vikas, New Delhi.
5. M.C. Shukla, T.S. Grewal, M.P. Gupta : Cost Accounting ; Text and Problems; S.Chand & Co. Ltd.,Ramnagar, New Delhi.
6. Jawaharlal : Cost Accounting : Second Edition; Tata Mcgraw- Hill Publishing Co. Ltd., New Delhi.
7. L.N. Gupta : Cost Accounts
8. R.R.Gupta : Cost Accounts
9. M.G. Shukla : Cost Accounts
10. R.K.Sawlikar, Dr. R.P.Ingole: Cost Accounting ó Das Ganu Prakashan, Nagpur.
11. Prof. Y.R. Mahajan : Cost and Management Accounting,,Pimplapure & Publishers, Nagpur.



**B.B.A. III**  
**Semester - V**  
**Indian Economics**

**Time :3 Hours**

**Marks 80**

**Course Outcome: To provide an insight into functioning and modalities of an Indian Economy**

**Unit-I Overview of Indian Economy**

- 1.1 Indian Economic Scenario: Pre and Post-Independence
- 1.2 Structural Shift of Indian Economy: Agriculture-Industry-Service
- 1.3 Impact of LPG on Indian Economy
- 1.4 Impact of Demonetization on Indian Economy

**Unit II Economic Indicators**

- 2.1 Concept and classification of Economic Indicators
- 2.2 Income Indicators: GDP,NDP,GNP,NNP
- 2.3 Human Development Index-Education, Health & Per Capita Income
- 2.4 Balance of Trade and Balance of Payment

**Unit III Role of Government**

- 3.1 Monetary Policy: Concept and Objectives
- 3.2 Tools of Monetary Policy: Quantitative & Qualitative
- 3.3 Fiscal Policy: Concept and Objectives
- 3.4 Components of Fiscal Policy

**Unit IV Parallel Economy**

- 4.1 Parallel Economy: Concept and Scenario
- 4.2 Factors Responsible for Parallel Economy
- 4.3 Impact of Parallel Economy
- 4.4 Remedies over Parallel Economy

**Unit V Recent Trends**

- 5.1 E-Governance: Concept, Meaning, Advantages & Disadvantages
- 5.2 Make in India: Concept and Objectives
- 5.3 NITI Aayog: Concept, Objectives and Functions
- 5.4 Skill Development and Employment Issues

**Suggested Readings:**

- 1) Mishra and Puri, Himalaya Publication Indian Economy
- 2) Dr. G.N.Zamare, Pimpalure Publication, Indian Economic Development & Economical Environment
- 3) Indian economy-Dutt. R.,KSundaram, S.Chand, Delhi
- 4) The International business Environment-Sundram and Black, Printice Hall, New Delhi.
- 5) Economic Environment of Business, Misra and Puri, HPH, Mumbai

**B.B.A. III**  
**Semester - V**  
**Health Care and Hospitality Management**

**Time :3 Hours**

**Marks 80**

**Unit:- I**

- 1.1 Health Administration in India
- 1.2 Health Care delivery system
- 1.3 Defination of health policy
- 1.4 National health policy

**Unit:- II**

- 2.1 Planning for health care
- 2.2 Development of health policy
- 2.3 National health programmes ;  
Tuberculosis Control Program, (DOTS)
- 2.4 AIDS Control programmes roles and functions of National AIDS Control Organisation (NACO)

**Unit:- III**

- 3.1 Personal Attributes required - Dedication, Honesty, Intelligence, Presence of Mind
- 3.2 Knowing different Languages, Punctuality perfect positive attitude, appearance.
- 3.3 Communication & Skill, Personal touch, Taking adequate responsibility.
- 3.4 Good Body Language, Hardwork, desire to learn, Ambition & talent.

**Unit:- IV**

Hospitality in Industries

- 4.1 Services offered :- Accommodation, food, beverages, Entertainment.
- 4.2 Recreation, Leisure, Functions & Banquets.
- 4.3 Business Center Services, Security and Gaming
- 4.4 Seminar Conferences and exhibitions and Sales Meet.

**Unit:- V**

Health Tourism

- 5.1 Tourism - Concept & Meaning.
- 5.2 Health tourism Providers
- 5.3 Health tourism - Competitive Advantages to India.
- 5.4 Benefits of Health tourism

**Reference Books :-**

1. Essentials of Hospital Support Services and Physical Infrastructure , By - Madhuri Sharma , J.P. Brothers, New Delhi.
2. Medical Record Organisation & Management , By- G.P. Mogli, J.P. Brothers New Delhi.
3. Hospitality Management, By Mahesh Chandra Singh.
4. Health Care Management and Administration ( Deep & Deep Publication) By - S.L. Goe.
5. Be Our Guest - Perfecting the art of Customer Services (Disney Institute Book A)
6. 100 tips for Hoteliers : What every Successful hotel Professional needs to know & do by Peter Venison, New York : Universe, website: shodhganga.infnbnet.ac.in>bitstream.

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**Appendix - D**

**B.B.A III**  
**Semester- V**  
**PERSONAL FINANCIAL PLANNING**

**Time: 3 Hours**

**Marks: 80**

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**Objectives:**

- To develop an understanding among the student about personal financial planning.
- To develop an understanding among the student about risk analysis & insurance planning.
- To develop an understanding among the student about investment planning.
- To develop an understanding among the student about retirement planning.
- To develop an understanding among the student about tax planning.

**Unit 1: Personal Financial Planning**

Introduction, Meaning & Concept of Personal Financial Planning; Need & Importance of Personal Financial Planning; Process of Personal Financial Planning; Financial Planner as a Profession

**Unit 2: Insurance Planning**

Risk management and insurance decision in personal financial planning, Various Insurance Policies and Strategies for General Insurance, Life Insurance, Motor Insurance, Medical (Health) Insurance.

**Unit 3: Retirement Planning**

Retirement needs, Development of retirement plan, Various retirement schemes such as Employees Provident Fund (EPF), Public Provident Fund (PPF), Superannuation Fund, Gratuity, Other Pension Plan and Post-retirement counseling

**Unit 4: Investment Planning**

Meaning, Need & Importance of Investment Planning, Mutual Fund, Capital Market, Asset Allocation, Investment strategies and Portfolio construction and portfolio management

**Unit 5: Tax Planning**

Income-tax computation for Individuals, Statutory provisions pertaining to Capital Gains and indexation, House Property, Deduction and Allowances, Non Resident Indian tax laws, and Tax Management Techniques.

**Recommended Books :**

1. Singhanar V.K: Students' Guide to Income Tax; Taxmann, Delhi.
2. Prasadi, Bhagwati: Income Tax Law & Practice: Wiley Publication, New Delhi,
3. Girish Ahuja and Ravi Gupta: Systematic approach to income tax: Sahitya Bhawan Publications, New Delhi.
4. Ranganathan and Madhumathi: Investment Analysis and Portfolio Management: Pearson, New Delhi
5. George Rejda: Principles of Risk Management and Insurance: Pearson, New Delhi.

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**B.B.A III**  
**Semester- V**  
**Event Management**

**Appendix - E**

**Time: 3 Hours**

**Marks: 80**

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**UNIT 1:- CONCEPT OF EVENT MANAGEMENT**

Definition of Event, Event management, Event Marketing, Event Designing, Relative importance of events as a Marketing communication tool, The diverse marketing needs addressed by events, Brand Building, Focusing the Target Market, Implementation of Plan, Relationship Building, Creating Opportunities for better deals with different media, Problems associated with traditional media.

**UNIT 2 :- FACTS OF EVENT MANAGEMENT**

Event Infrastructure, Set objectives for the Events, Negotiating contracts with Event organizers, Locating Interactions points, Banner, Displays etc. at the event, Preparing the Company's Staff for the Event, Post-event Follow-up.

Event Organisers:- Targeting Clients, Selecting Event Categories to Serve, Selecting and Contracting with Other Key Elements in Chosen Categories.

Venue : In-house Venue, External Venue.

**UNIT 3 :- Marketing of Event**

Concept of Market in Events, Revenue Generating Customers, Nonrevenue Generating Customers, Segmentation and Targeting of the Market for Events, Positioning events, Branding in Events- Event Property, Benefit Levels, Event Hierarchy, Variations of Events, **Categories of Events and their Characteristics**, Competitive Events, Artistic Expression, Cultural Celebrations, Special Business Events, Retail Events, Reach-interaction Matrix, Concept of Pricing in Events, Risk Rating, Setting Pricing Objectives in Tune with Marketing and Business Strategies, Understanding Local Legislation and Tax Laws, Feedback from the Market, Skills Required for Negotiating the Best Price, Validation against Pricing Objectives.

**UNIT 4:- Activities in Event Management**

Networking Components, Print Media, Radio Television, The Internet, Cable Network, Outdoor Media, Direct Marketing, Sales Promotions, Audience Interaction, Public Relations, Merchandising, In-venue Publicity, Activities in Event Management: Pre-event Activities, During-event Activities, Post-event Activities, Functions of Event management. Personality Development: Effective Speaking, Team work Development, Body Language, presentation skill, Interview Techniques and Grooming.

**UNIT 5:- EVENT PRODUCTION AND STAGE MANAGEMENT**

Venue selection & management, Show production & Stage Management, Audio Visual, Lights & sounds management, Back stage management, Security management & Risk management,

Celebrities: Artist management & co-ordination, Supplier management & cost negotiation, Catering & hospitality management, Project control & Management information systems, Strategies of Event management.

**Recommended Books:**

1. Tallon, A.F. Fashion Marketing and Merchandising, 3rd ed., Sequoia Books, 1986.
2. Panwar, J.S. Marketing in the New Era, Sage Publications India Pvt. Ltd., 1998.
3. Avvich, Barry, Event and Entertainment Marketing Delhi, Vision Books 1994.
4. Berry, Isaac, The Business Growth Handbook, Marquis Books, USA, 1991

Appendix - F

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***B.B.A III  
Semester- VI  
Management Accounting***

***Time: 3 Hours***

***Marks: 80***

***Objectives:***

1. *This course exposes the students to the basic concepts and tools used in Management Accounting.*
2. *To provide an understanding of the applications of Management Accounting techniques for management decision making.*

**Unit I: 1.1: Management Accounting:** Meaning; Features; Advantages; Limitations; Scope and Functions of Management Accounting.

**1.2:** Management Accounting VS Financial Accounting, Management accounting VS Cost Accounting.

**Unit II:2.1: Break-Even-Analysis:** Concept, Uses and Limitations of Break-Even-Analysis, Margin of Safety, Contribution, Use of P/V ratio for decision making, Cost-Profit-Volume Relationship, Fixed Cost Variation.

2.2: Problems on Break Even Analysis.

2.3: **Ratio Analysis:** Meaning of Ratio Analysis, Advantages and Limitations of Ratio Analysis

2.4: Problems on Profit and Loss Account Ratio.

**Unit III: 3.1: Fund Flow Statement:** Meaning of Fund, Meaning of Fund Flow Statement, Advantages and uses of Fund Flow Statement

3.2: Problems on preparation of Fund Flow Statement

**Unit IV: 4.1: Budget:** Meaning and Definition of Budget; Characteristics of Budget; Types of Budget.

4.2: Problems on Cash budget

**Unit V: 5.1: Budgetary Control:** Meaning and Definition of Budgetary Control, Objectives of Budgetary Control; Limitations of Budgetary Control.

5.2: Problems on Flexible Budget.

#### **Books Recommended**

1. Khan M.Y. and Jain P.K. : Management Accounting; Tata Mcgraw- Hill Publishing Co. Ltd., New Delhi.
2. Kaplan R.S. and Atkison A,A, : Advanced Management Accounting; Prentice India International.
3. Asim Kumar Sengupta : Management Accountancy; Academic Publishers, Calcutta -9
4. S.P. Gupta : Management Accounting; Sahitya Bhawan, Agra
5. Man Mohan Goyal: Principles and Practice of Management Accounting
6. N. Sarkar : Management Accounting
7. Hingorani : Management Accounting
8. R.K. Sawlikar; Management Accounting ; Das Ganu, Prakashan, Nagpur.

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**B.B.A III**  
**Semester- VI**  
**Industrial Law**

**Appendix - G**

**Time: 3 Hours**

**Marks: 80**

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- Unit I
  - Industrial Disputes Act 1947: definitions, Authorities, awards, Settlements, Strikes, Lockouts, Lay offs, Retrenchment and Closure
  - Unit II
  - The Trade Unions Act, 1926: History, definitions, registration of trade unions, cancellation and appeal (Sec 6-11), rights and liabilities of registered Trade unions.
  - Unit III
  - The Factories Act 1948: definitions of factory and manufacturing process, provisions related to Health, Safety and Welfare .

**Unit IV**

- The Workmen's Compensation Act,, 1923: Definitions, employers liability for compensation and rules as to Compensation.

**Unit V**

- The payment of Gratuity Act, 1972: objective, scope, definitions, payment of Gratuity, nomination, determination of the amount of Gratuity, recovery of Gratuity.

**Reference books**

- Industrial and Labour Laws, Dr Sanjeev Kumar, Bharat Law HP Ltd.
- Labour and Industrial Laws S. N. Mishra. Central Law Publication
- Industrial Law Mr. N. D. Kapoor. Sultan Chand
- Industrial law. Mr. P. L. Malik. Sultan Chand

**Appendix - H**

***B.B.A III  
Semester- VI  
Auditing***

***Time: 3 Hours***

***Marks: 80***

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**Unit 1:**

- 1.1: Introduction, concept, definition, objectives of Audit
- 1.2: Advantages and limitations of audit, types of audit
- 1.3: Audit planning, benefits of audit planning, factors affecting audit planning
- 1.4: Audit programme
- 1.5: Audit programme, advantages of audit programme, limitations of audit programme

**Unit 2:**

- 2.1: Internal check system- meaning, definition, concept, object
- 2.2: Duties of auditor in regards to internal check and internal control, internal audit
- 2.3: Difference between internal control and internal audit
- 2.4: Meaning and concept of vouching, importance of vouching, vouchers, vouching of opening balance

**Unit 3:**

- 3.1: Meaning of Verification, Problems limitation in Valuations of assets and liabilities
- 3.2: Verification and valuations of goodwill building, machinery, investment, secured loan and contingent liabilities
- 3.3: Mode of valuation of fixed assets
- 3.4: Auditor's position with regards to valuation of assets

**Unit 4:**

- 4.1: Qualification of company auditor
- 4.2: Appointment of company auditor
- 4.3: Duties of company auditor
- 4.4: Audit report

**Unit 5:**

- 5.1: Audit of banking, accounting system of bank, internal control system in bank, steps in bank audit
- 5.2: Audit of Insurance companies
- 5.3: Audit of general insurance business
- 5.4: Audit of educational institutions

**Reference books:**

- B.N.Tondan- A handbook on practical auditing
- Ravindra Kumar and Virendra Sharma- Auditing: Principles and practices

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*B.B.A III*  
*Semester- VI*  
*Investment Management*

*Time: 3 Hours*

*Marks: 80*

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**Unit 1:**

- 1.1: Introduction, meaning, concept, nature of investment, modes of investment, tax provision, objects of investors, characteristics of investment, risk return relationship, tax benefits
- 1.2: Marketability and liquidity, safety v/s riskiness, various types of investments, saving and investment
- 1.3: Security and security market, definition and characteristics of security market, legal framework of security market
- 1.4: Company fixed deposits, acceptance repayment, and care to be taken by the investor

**Unit 2:**

- 2.1: Taxation on dividend and interest, tax treatment on investment- income tax, capital gain taxation, gift taxation of NRI
- 2.2: Growth process, meaning of growth process, role of saving, role of private corporate and public sector, other factors in development
- 2.3: Financial systems in India, RBI and financial system, money market, characteristics of money market
- 2.4: Operation of DFHI, stock market, financial institution, primary and secondary markets

**Unit 3:**

- 3.1: Capital market, introduction, concept, meaning and structure
- 3.2: Players in stock market, intermediaries, new instruments, study guidelines, SEBI guidelines, Indian capital market, recent traits in capital market, new issues in market
- 3.3: Floatation, definition, functions, methods, debt v/s equity, rights of conversion of debt into equities, problems of new issue market
- 3.4: Developed and undeveloped market, integration and specialisation, advantages of mature money market, new money market instruments, classification of money market instruments, money market rates, CP- Commercial Paper, CD- Certificates of deposits, participation certificates

**Unit 4:**

- 4.1: SEBI- The Securities Exchange Board of India, introduction, objectives, free pricing of equity shares, institutional structures in capital market
- 4.2: Development and investment institutions- UTI, ICICI, IDBI, IFCCI- objectives, schemes and functions
- 4.3: CRISL (Credit Rating and Information Services of India limited) - Rating and investor protection
- 4.4: New capital issues, factors, secondary market, major influencing stock market, special features of Indian capital market

**Unit 5:**

- 5.1: Introduction of stock exchange, history, definition, regulation, recognition by government
- 5.2: Functions of stock exchange, Bombay stock exchange (BSE), National stock exchange (NSE), OTC- definition, new issue market, stock exchange, advantages of OTC, role of OTC, government guidelines in OTCEI, issue of shares through OTC and SEBI,
- 5.3: NSE- guidelines, characteristics, market systems, operations, central depository systems, listing of securities, stock market operations and functions, trading in stock market

**Reference books:**

Rajiv Srivastava- Investment Management  
Angshuman Adhikari- Basics of Indian stock market: Learn markets from scratch (Financial education book Dutta and Sundaram- Indian Economy by S. Chand.

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*B.B.A III*  
*Semester- VI*  
*Service Management*

*Time: 3 Hours*

*Marks: 80*

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**Unit 1: Overview of services**

- 1.1: Meaning and concept of services, characteristics
- 1.2: Nature of services
- 1.3: Types of services
- 1.4: Strategy and positioning

**Unit 2: Classification of services**

- 2.1: Different schemes of classification
- 2.2: Difference between goods and services
- 2.3: Nature of demand and supply of service delivery
- 2.4: Role of services in the economy

**Unit 3: Designing of service operation**

- 3.1: Technology and its impact on services
- 3.2: Design and development of services, service delivery system
- 3.3: Work measurement, locating facilities
- 3.4: Designing service layout

**Unit 4: Service quality and managing human resources**

- 4.1: Defining service quality
- 4.2: Quality service by design
- 4.3: Service process control and total quality management tools
- 4.4: Human resource planning and employee selection, managing people in service organisation

**Unit 5: Managing waiting lines and service inventory I**

- 5.1: Introduction to queuing system
- 5.2: Characteristics
- 5.2: Service inventory management
- 5.3: Service supply chains

**Reference books:**

- Service management, implementation and operation- Ahmed K. Shiya (Aarbach publications)
  - Service management (Tata Mc Grew Hill education)
  - Service management and marketing- Rampal and Gupta
  - Service marketing- Zeithomal, Bitner, Gremler and Pandit (Tata Mc Grew Hill 4th edition)
  - Service marketing- P.N. Reddy, Anil Kumar, Nirvana (Himalaya publications)
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