अच्छे मार्क्स से पास होने के लिए कॉल करे: 9890226762

B. Com - I SEM

FINANCIAL ACCOUNTING - I

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

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SUBJECTS

SEM

MCom

BBA

Purchase Accounts, Features, Merits and Demerits of land functions of Organization, Hire Purchase System, Distinction between Hire Organization, Types of Organization- Line and Staff, Purchase and Instalment System. (Theory & Numerical | Modern types of organizations- Project, Matrix, Formal Excluding Instalment System and Repossession of and Assets)

Introduction, Types of Co-operative Balance Sheet. (Theory & Numerical)

Unit - IV Joint Venture Accounts: Meaning, Distinction between Joint venture and Partnership, Methods of joint venture accounting. (Theory & Numerical on B. Com – I SEM Centralized & Decentralized Method)

B. Com - I SEM **BUSINESS ORGANIZATION**

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

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

Unit - II Hire Purchase Accounts: Meaning of Hire Unit - III: Organization: Meaning, Definition, Concept Informal Organization, Advantages Disadvantages.

Unit – III Final Accounts of Co - Operative Societies: (As Unit- IV: Recent Trends in Business Organization: per Maharashtra Co-Operative Societies Act 1960)- Internal constituents of the Business Organization; key societies managerial personnel (KMP); chairman- qualities of a Preparation of Trading & Profit and Loss A/C and chairman, powers, responsibilities and duties of a chairman; chief executive officer (CEO), role and responsibilities of the CEO; E-commerce, E-business, E-

> **COMPANY LAW Since 2004**

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

Objective: To make aware the students with basic concept of company law [The Company Act 2013 with Amendments up to June 2016]

Unit – I:

- (i) Background of New Company Act 2013.
- (ii) Corporate Personality Company, Meaning of Company, Characteristics of a Company, Lifting of Corporate Veil

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- Company, Company limited by Share, Company meaning and nature of depositories, procedure of Limited by guarantee, Unlimited Company, Association | dematerialization of securities. not for profit, Government Company, Foreign Company, Holding and Subsidiary and associate Unit-IV company with features of all kinds of company.
- (iv) Promotion and incorporation of company- stages shareholder and member, distinction between formation and incorporation of company, registration and commencement business, Certificate of Incorporation

Unit - II:

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SUBJECTS

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BBA

- (i) Memorandum of Association- Meaning, Definition, Importance and Content of Memorandum of Appointment and Qualification. 6 Association.
- (ii) Articles of Association Meaning, Definition, Importance and content of Articles of association.
- (iii) Private Placement and Prospectus: Meaning and definition of private placement and prospectus, public offer, types of prospectuses-Deemed prospectus, Shelf prospectus, Red Herring Prospectus, Abridge prospectus.
- misrepresentation misrepresentation in prospectus. Sinc

Unit-III:

- (i) Share and share capital- Meaning and nature of capital and share capital, kinds of share- equity, preference, sweat equity, bonus, employee stock option scheme, and Right issue.
- (ii) Debt Capital (Borrowing and Debenture)- Meaning and nature of debt and debt capital, Types of different types of borrowing
- capital and debt capital.

(iii) Kinds of Company- Private Company, Public (iv) Depositories and dematerialization of securities-

- (i) Membership in a company Meaning of shareholder and member, kinds of member.
- (ii) Procedure to become member and shareholder of a company, Concept of Transfer and Transmission of Securities (Share and Debenture)
- (iii) Directors Meaning, Appointment, Power and Duties, Managing Director and Whole Time Director -
- (iv) Concept of Small Shareholders Director, Women Director, Resident Director and Independent Director, Auditor - Meaning, Appointment and Removal

B. Com - I SEM **BUSINESS ECONOMICS – I**

Unit - I: Nature and Scope of Business Economics: (iv) Misrepresentation in prospectus, Consequences of Business Economics-Meaning, scope and objectives of remedies for business economics. Nature and types of business decisions. Role and social responsibility of business & business economist. Micro and Macro Economics-Definition, scope, merits and demerits.

Unit -II: Theory of Consumption: Law of Demand, Demand determinants, Changes demand, Indifference Curve Concept- Definition, properties, importance of indifference curves. Elasticity of Demand-Concept, definition, kinds, measurement of elasticity of demand, Factors influencing elasticity of (iii) Difference between- Share and debenture, owned demand, Importance of elasticity of demand. Demand

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Forecasting- Meaning, need, importance, methods of Entrepreneur, Characteristics of Entrepreneur, Sociodemand forecasting.

Function- Concept, definition, Types of Products, Total Production, Average Production, Marginal Production. Law of Variable Proportions- Assumptions, significance & limitations. Isoquant Curves- Definition, general Unit-III: Qualities of a successful Entrepreneur. properties of Isoquant curves, Expansion Path. Law of Returns to Scale, Internal and External Economies and role of Entrepreneurship in Economic development. Diseconomies of Scale, Ridge Lines. Theories of Population - Malthusian Theory of Population, Optimum Theory of Population, Demographic Transition Theory of Population and Criticisms. Law of Unit-IV: Supply.

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ALL SUBJECTS

SEM

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Unit IV- Theory of Cost and Revenue: Law of Supply & and problems of women Entrepreneurs, Development Criticisms, Factors influencing supply. Concept of Cost of women Entrepreneurship, Recent Trends. in the Short & Long Run- Accounting Cost, Economic Cost, Opportunity Cost, Fixed Cost, Variable Cost, Direct and Indirect Costs, Real Cost, Explicit & Implicit Costs, Money Cost, Total Cost, Average Cost, Marginal Cost, Selling Costs. Revenues - Total Revenue, Average Revenue, Marginal Revenue and their Relationship.

B. Com - I SEM **ENTREPRENEURIAL DEVELOPMENT - I**

Level of knowledge: Basic knowledge

Objective: To provide an introductory knowledge about entrepreneurship and its development process.

Unit-I: Entrepreneurship – Evolution of the concept of entrepreneur, Definitions of Entrepreneurship & Entrepreneur, Types of Entrepreneurships, Function of

economic origins of Entrepreneurship.

Unit -III: Theory of Production: Concept of Production | Unit-III: Stages in the Entrepreneurial process, Barriers to Entrepreneurship, Environmental factors affecting Entrepreneurship, Entrepreneurial Structures.

> Distinction between an Entrepreneur and a Manger, Theories of Entrepreneurship- Theory of Achievement Motivation, Conceptual Model of Entrepreneurship.

Women Entrepreneurship- Concept of Functions Women Entrepreneurs, of Women Entrepreneurs, Growth of women Entrepreneurship

B. Com - I SEM

Group - I: Computer Applications

FUNDAMENTAL OF INFORMATION TECHNOLOGY (FIT)

Unit-I: Definition of Computer, Block diagram of computer, generations of computer, classification of computers, characteristics, advantages & limitations of computer. Computer organization: Central processing Unit - speed of processor, computer memory: primary & secondary, Storage devices: floppy disk, Hard disk, magnetic tapes, optical disk (CD/ DVD), pen drive. Input devices: keyboard, mouse, joystick, light pen, scanners, OCR, MICR, Touch Screen, Bar code reader. Output devices: monitor, printers, classification of printers, impact & nonimpact printers, dot matrix, ink jet, laser, thermal printers, plotters. 21

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Software Unit-II: Hardware & software, and programming languages. Computer networks - LAN, WAN, MAN Internet, WWW, E-Mail, education, financial service, e-Commerce, banking, shopping, advertising, e-governance. Virus, Types of Viruses, Anti-Virus, Firewall and Anti-Spy ware Utilities

UNIT - III: Introduction to Disk Operating System (DOS):

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SUBJECTS

SEM

MCom

BBA

Cold Booting, Types of DOS commands (Internal and Insurance Management

-Directory commands: DIR, MD, RD, TREE, PATH, Unit - II: Concept of Insurance: Meaning, Definition, SUBST ETC., Wild card Definitions, Commands related Need, Importance and Scope of Insurance, Benefits of to file management: COPY, DEL, ERASE, REN, ATTRIB, XCOPY, BACKUP and RESTORE, General commands: History of Insurance, Meanings of Terms used -TYPE DATE, TIME, PROMPT etc., batch commands, wild Premium, Compensation, Cover note, Claim, Peril, card characters & its use.

UNIT – IV: Introduction to Windows Operating System: Advantages of windows operating system, operating with windows, GUI, use of help features, starting an Unit - III: Life Insurance: Meaning and definition of Life features in windows-7/8/10 versions.

Practical: Practical will be based on Unit-III & IV i.e., MS-DOS and Windows

B. Com - I SEM

Group – II: Principles & Practice of Insurance

<u>LIFE INSURANCE – PAPER I</u>

Level of knowledge - Basic knowledge.

Objective - To create awareness regarding basic knowledge about Life Insurance.

Unit - I: Concept of Risk, Meaning, Definition, Classification of Risk

Risk management: Meaning and Definition, Objectives, Importance, Classification of Risk, Methods Handling Risk, factors affecting Risk Management, -File types, Directory Structure, Booting - Warm and Principles of Insurance Management, Process of Risk

Insurance

actor affecting premium calculation Reinsurance: **Important** concepts, characteristics, reinsurance, double cover, external and internal insurance.

application, essential accessories, windows explorer, Insurance, Organization, Management, regulation, role control panel, my computer, my documents, recycle and functions of life insurance Contract, Essentials of bin, finding folders and files, system tools, new Insurance Contract Principles of Life Insurance, Classification of Life Insurance Policies.

> **Unit – IV:** Policy conditions of Life Insurance, Insurance document - Proposal form, policy form, cover note, certificate of Insurance, endorsement, co-insurance and renewal receipt, procedure of taking Life Insurance Policy.

> Settlement of Claim on Maturity of Policy, Death of Policy holder

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B. Com - I SEM Group III.

Advertising, Sales Promotion and Sales Management Semester-I

ADVERTISING, SALE PROMOTION AND SALES MANAGEMENT - I

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BBA

Objectives: The aim of the paper is to acquaint the students with concepts, techniques and give experience in the application of concepts for developing an effective advertising programme.

Unit-1: Advertising Role in the Marketing Process: Legal Ethical and social Aspects of Advertising. Functions and types of advertising.

Unit- 2: Integrated Marketing communication. Brand Loss. (Numericals) management, Brand Image, Brand Equity and Brand Building. Ethics of advertising COMMER

Unit- 3: The major players in advertising, Advertising agency, Brand manager, market research firms, Media, Unit -I: Introduction: Meaning, Definition, concept and functions. The process of developing an ad.

Unit-4: Objective Setting and market Positioning; Dagmar Approach in Determination of Target Audience and understanding them. Assumptions about consumer behavior.

B. Com - II SEM STATISTICS AND BUSINESS MATHEMATICS

Unit – I: Statistics & Measures of Central Tendency:

Meaning, Scope, Importance, **Functions** Limitations of Statistics. Collection of data, Tabulation and Classification, Frequency distribution. Mean, Median, Mode, Geometric Mean and Harmonic Mean (Theory & Numericals)

Unit - II: Dispersion: Meaning and significance of dispersion, Methods of measuring dispersion, Mean Deviation, Standard Deviation, Quartile Deviation, coefficient of variation (Theory & Numericals)

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

Unit - IV: Business Mathematics: Ratio Proportion, Percentages, Simple & Compound Interest, Profit/

> B. Com - II SEM **BUSINESS MANAGEMENT**

Type of agencies. Structure of an agency and its types of management. Principles of business Management. Scope and significance of business management. Process of business management. Function of business Management. Management as a science or art.

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

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Elements, Advantages, & Obstacle of Delegation of statutory, board, general and extra ordinary meeting, Authority. Centralization and decentralization of and meetings of committee of director. Controlling: Meaning, Concept and principles of Coordination,

Internal & External Coordination. Meaning, concept and elements of control.

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

B. Com - II SEM SECRETARIAL PRACTICE

Level of Knowledge: - Book Conceptual Knowledge. **Objective:** To make aware the student with various function, duties and responsibilities of company secretary and Secretarial Practice [The Company Act | procedure of E-Governance and E-Filling, MCA-21 2013 with Amendments up to June 2016]

Unit - I:

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

- Unit III: Delegation of Authority: -- Meaning, (i) Types and characteristics of company meeting,
- authority and its merits and demerits. Co-ordination & (ii) Agenda, Notice and provision regarding quorum of Board meeting, Annual General Meeting and Extra ordinary General Meeting
 - (iii) Voting and resolution- Meaning of poll, postal ballot and E-Voting, Meaning of ordinary and Special Resolution.
- Unit -IV: Recent trends in management: Management (iv) Circular Resolution, Explanatory statement, Ordinary and special Business to be transacted in meetings.

Unit - III:

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

Unit – IV:

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

B. Com - II SEM **BUSINESS ECONOMICS – II**

Unit- II:

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Unit - I: Market Structure: Meaning, Definition, Classification of Market Structures. Firm & Industry- Unit -I Short Stories Meaning, Difference between Industry and Firm. 1. Some Day by Issac Asimov Pricing of Products-Types, Cost-based pricing, Customer-based pricing, Competitor-based pricing.

Unit -II: Perfect & Imperfect Competition Markets: Unit -II Poems

Definition, Features, Price-output determination under 1. Art of Life by Tukadoji from Gramgeeta (Translation Perfect Competition Market. Monopoly - Definition, by Dr. Bhelkar) Features, Types, Price determination under Monopoly. | 2. Horses Graze by Gwendolyn Brooks Concept of Price Discrimination. Monopolistic 3. Swan and Shadow by John Hollander Competition- Meaning, Features, Price determination

Monopolistic Competition.

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SUBJECTS

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Unit -III: Theories of Distribution: Theory of 3. What is Indianness? by Shelia Dhar Distribution - Modern Theory of Distribution. Theories of Rent- Ricardian theory of Rent, Modern theory of Unit -IV Rent, Concept of Quasi Rent. Theory of Wages- A) a. Degrees of Comparison b. Words often Confused Marginal Productivity theory of Wages with Criticisms, |B) Business Correspondence: Nominal & Real wages. Theories of Interest-Loanable | Sales Letter, Inviting Quotations, Placing Orders Funds Theory of Interest, Liquidity reference Theory of C) Comprehension of an Unseen Passage Interest, Criticisms, Concept of Gross Interest & Net D Essay in about 300 words on any one Topics out of Interest. Theories of Profit- Dynamic Theory of Profit, the Four Given Topics [Social issues, Innovation Theory of Profit, Criticisms of the Theories, Gross Profit & Net Profit.

Unit -IV: Business Cycles & National Income: Business Cycles-Concept, Features, Types, Phases of Business Cycles. National Income -Meaning, Concepts, Methods | Unit 1- Prose: of Measuring National Income, Difficulties in National 1. Using the Dictionary- Albert Walker and Mary R. Income Accounting.

B. Com - II SEM

COMPULSORY ENGLISH

- 2. Marriage is a private affair by Chinua Achebe
- 3. The Taxi Driver by Kartar Singh Duggal

Unit -III Essays

- 1. Knowledge and Wisdom by Bertrand Russell
- 2. On education by Albert Einstein

- Economic issues, Environmental issues, Personal (Reflective) essays]

B. Com - II SEM Supplementary English

- Parkman
- 2. On the Rule of the Road- A.G. Gardiner
- 3. How I became a Public Speaker- George Bernard Shaw
- 4. Seeing People Off- Sir Max Beerbohm

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5. The Postmaster- Rabindranath Tagore

Unit 2 - Poetry:

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- 1. The Daffodils- William Wordsworth
- 2. Stopping by Woods on a Snowy Evening- Robert Frost

Unit 3 Non-Textual Portion

(A) Social Correspondence:

- Letter of Recommendation
- Letter of Introduction
- Making reservations in hotels for accommodation

(B) Note making:

- Serial or sequential format
- Tree diagram

Unit 4 - Grammar

Spotting errors in the use of- (1) Prepositions s (2) Tenses

Prescribed Text- Zenith- An Anthology of Prose and Poetry (Raghav Publishers) For Unit land II

Vocational Course

B. Com - II SEM

ENTREPRENEURIAL DEVELOPMENT-I

Unit -I: Rural entrepreneurship-meaning and need of Rural entrepreneurship, problems Rural entrepreneurship and how to develop Rural entrepreneurship? marketing potential rural marketing of agricultural inputs-warehousing, cold storage-importance and problems,

entrepreneurship, NGO's and Rural

strategy for Rural entrepreneurs, entrepreneurial development in backward areas.

Unit- III: Entrepreneurial growth before and after independence, Factors determining the growth of entrepreneurs, Source of entrepreneurship in India, Causes of slow growth

Unit - IV: The concept and need of Entrepreneurial development programmes in India, Phases and of Entrepreneurial contents development programmes in India, the target group, special agencies and schemes for Entrepreneurial Development Institutions conducting Entrepreneurship development programmes.

B. Com - II SEM

Group - I: Computer Applications

SOFTWARE PACKAGES (SP)

Unit -I: Introduction to Word Processing: Introduction, starting word, creating document, Structure of MSword window and its application, Mouse & keyboard operations, designing a document; formattingselection, cut, copy, paste, Toolbars, operating on text;

> Unit -II: Word Processing Tools: Printing, Saving, Opening, closing of document; creating a template; Tables, borders, textbox operations; Spelling and Grammar check.

> Mail Merge, Envelope and Label, Protection of document, Change the view of document.

entrepreneurship in agriculture, organization and Unit-III: Introduction to Excel: Introduction to Ms-Excel, management of agro-based industries, development Navigating, Excel Toolbars and Operations, Formatting

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and Editing Cell Entries,

Unit-IV: Advance Features of Excel: Creation of Charts, Editing and Formatting Charts, Goal Seek, Auditing, Linking, Workbook, Database in Excel (Auto Filter, Advanced Filter, Sort, Form), Mathematical, Statistical and

Financial Functions in MS-Excel.

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B. Com - II SEM

Group -: Principles & Practice of Insurance LIFE INSURANCE - PAPER IF

agent as per Insurance Act, Qualification and Features and Purpose; Tools and Techniques of Sales Disqualification for Appointment of Life Insurance promotion, Sales promotion campaign, Developing a Agent Training, duties, rights, code of conduct for logic for sales promotion programmes. agents, essential qualities for a successful agent.

Objectives, Organization structure, working of LIC for salesmen and to improve growth chances, Accounting procedure in life insurance business, analysis and interpretation of financial statement of Unit-4: Tips and suggestions to improve personal life insurance organization

Unit -III: Role of IRDA - Insurance regulatory and development authority - Constitution, objectives, duties and powers, Role of IRDA in appointing agents. Progress of Life Insurance Business, Privatisation of insurance sector

Unit – IV: Silent features of Insurance Act 1938 Silent | Performa features of Life Insurance Corporation Act 1956

Features-Copying Data Between Worksheets; Entering Marketing strategies of Life Insurance Products, insurance funds, investment of life, insurance funds

B. Com - II SEM **ADVERTISING, SALE PROMOTION AND SALES MANAGEMENT - II**

Unit-1: Building of Advertising Programme-Message, Headlines, Copy, Logo, Illustration, Appeal, layout Campaign Planning. Creative Strategies. Production and execution of TVCs and print ads.

Unit-2: Sales Promotion – Introduction to Sales Unit – I: Insurance Agent – Meaning and Definition of Promotion; Role and growth of Sales Promotion; its

Unit –II: Life Insurance Corporation of India (LIC) – Unit-3: Role of selling in planned economy, selling as a Development and Establishment, career, acquiring skills and developing new qualities

> Sindability, skills for salesmen, product knowledge, planned selling system.

B. Com - III SEM **FINANCIAL ACCOUNTING - II**

Life Insurance Business, effect of globalization on Unit - I: Consignment Accounts: Meaning, Needs, Advantages and Formalities consignment, Difference between a consignment and a sale, invoice, Account Sales, Procedure of Consignment, Valuation of Consignment Stock. (Theory & Numerical)

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Unit – II: Branch Accounts (Excluding Foreign Branch): Meaning of Branch, Objectives of Branch Accounting, Maintenance of Accounting Records, Transactions Unit-III: Technology and business communication: relating to Branch. Accounting Procedure of Branch (Theory & Numerical)

Unit – III: Flotation of Joint Stock Companies and their Capital Structure: Types of Shares, Methods of issue of shares, Accounting for Issue, Forfeiture of shares & reissue of forfeited shares (Theory & Numerical)

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BBA

provisions Introduction, Statutory Dividend (Theory & Numerical)

B. Com - III SEM

BUSINESS COMMUNICATION & MANAGEMENT

Unit – I: Introduction: Meaning, Definition and concept of Communication, Objectives of Communication, Functions of communication Written Communication, Oral Communication, Visual Communication, Audio Visual Communication, interpersonal communication, supervisory communication, grapevine communication, barrier in communication

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

Types of business communication-company manual, house journal, placement broacher, leaflets, E MAIL.

Public Relations Management- Role of public relations officer in business, group discussion,

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

Unit-IV: MS-office aided communication: MS Word and Unit - IV: Final Accounts of Joint Stock Companies: its application in business communication, Role of MSregarding Excel and MS-Power point in communication skill, MS preparation of company's final accounts. Provision for excel and financial presentation, MS-power point and interest on debentures, Proposed Dividends, Interim business communication, Use of MS-power point in business meeting effective as tool of communication.

B. Com – III SEM **BUSINESS LAW**

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

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

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Act- 1930): contract of sale of goods, Essentials of a contract of sale, concept of goods, sale distinguished from agreement

to sell, difference between conditions and warranties; transfer of ownership and delivery of goods, unpaid seller - his rights against the goods and the buyer.

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- (ii) Law relating to Partnership- (the Indian partnership act 1932): concept of partnership and partnership firm, types of partners, types of partnership.
- (iii) Registration of partnership firm, effect of nonregistration, partnership deed, duties and liabilities of partners including those of newly admitted partners, dissolution of partnership firms.

Unit-III: (i) Law relating to Negotiable Instruments-(Negotiable Instrument Act-1881): Meaning and Unit I: Money: Evolution, Meaning, Definition, Nature Definition of Negotiable instruments, Promissory and Functions of Money. Quantity Theory of Money Notes, Bills of Exchange and its Types, Cheques and Its and Criticisms. Paper Currency & Methods of Note types, Crossing of Cheques.

- (ii) Endorsements: Meaning and Types, Holder and Holder in due course and its rights, Discharge of Negotiable Instruments.
- (iii) Parties to a Negotiable Instrument duties, rights, and liabilities
- (iv) Prevention of Money Laundering Act-2002: Objectives, Important Definitions and Salient Features.

Unit-IV: (i) Law relating to Consumer protection in India - (Consumer Protection Act-1986): Definition of Consumer, Importance of Consumer, Problems faced by Consumers, Consumer Protection- Need & Importance, Rights & Responsibilities of Consumer (ii) Definitions: Complaints, Services, Defects &

Deficiency, Relief available to consumer, Procedure to

Unit-II: (i) Law relating to Sale of Goods- (Sale of Goods | file complaints, ways and means of consumer protection, consumer dispute

> redresser agencies and procedure followed by redresser agencies.

- Law Relating to Information Technology-(Information Technology Act-2000): Objectives, scope and Important Terms, Digital Signature & Electronic Certifying Authority, Records, Digital Signature Certificates, offense and Penalties.
- (iv) Cyber Law: Meaning, Important Definitions, Features, Need and Importance of cyber-Law in India

B. Com - III SEM **MONETARY ECONOMICS-I**

Issue- Fixed Fiduciary Method, Proportionate Reserve Method, Minimum Reserve Method.

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

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

Unit IV: Public Finance

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Concept, Meaning, Importance of Public Finance, Principles of Public Finance, Theory of Maximum Social Advantages & Criticisms. Taxation - Definition, Unit 1 - Prose: Characteristics & Cannons. Types of Taxation- 1. The Thief- Ruskin Bond Proportional, Progressive and Regressive Taxation 2. Three Hermits – Leo Tolstoy System. Direct and Indirect Taxes- Merits & Demerits.

B. Com - III SEM **COMPULSORY ENGLISH**

Unit -I PROSE ITEMS FROM "BLOSSOMS"

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

Unit -II POEMS FROM "BLOSSOMS"

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

Unit -III

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- (B)Transformation of Sentences:
- a. Affirmative Negative and vice-versa
- **b**. Interrogative Assertive and vice-versa

Unit -IV

- (A) Business Correspondence:
- Claim Adjustment Letters Making
- Claims/Offering Adjustments
- (B)Drafting Agenda/Minutes of a Meeting

SUPPLEMENTARY ENGLISH

- 3. The Power of Prayer- A.P.J. Abdul Kalam
- 4. A Tryst with Destiny- Jawaharlal Nehru

Unit 2 - Poetry

- 1. Still I Rise- Maya Angelou
- 2. Ulysses Alfred, Lord Tennyson
- 3. Telephone Conversation- Wole Soyinka

Non-Textual Portion-

Unit 3- Writing Skills

- A) Report Writing
- □ Inquiry Report
- □ Progress Report
- (B) Expansion of an Idea

Unit 4 - Vocabulary

(A) Business Terminology - Ad Valorem, Authorized Capital, Blue Chip, Benchmark, Credit Rating, (A)Comprehension of Unseen Passage Corporation, Debenture, Dividend, Excise Duty, Face Sind Value, Fringe Benefits, Goodwill, Gross Profit, Inventory, Inflation, Joint Venture, Kickback, Lease, Mortgage, Patent, Portfolio, Running Costs, Surety, Social Security, Voucher (Students to give the appropriate business term for the definition/ explanation given) Prescribed Text- Reflections- A Supplementary English Course book Undergraduates (Raghav Publishers)(for unit I & II)

B. Com - IV SEM

FINANCIAL ACCOUNTING - III

B. Com - III SEM

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Unit – I: Final Accounts of Banking Companies: Meaning of Banking Companies, Functions of Banking, Restrictions for a Banking Company, Provision of the Banking Companies Regulation Act 1949, Preparation of Annual accounts as per Banking Companies Regulation Act 1949 as per amendment by RBI. (Theory & Numericals)

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Companies: Introduction, Types of General Insurance, public Reinsurance Reinsurance Commission, Bonus in Reduction of Premium and preparation of final accounts (Theory & Numericals)

Unit Valuation of Goodwill: Meaning, Characteristics of Goodwill, Factors influencing the value of goodwill, Need for Valuation of goodwill, Valuation of goodwill as per -Average Profit Method, Capitalization Method. Numericals)

Unit – IV: Liquidation of Company: Meaning, Types of entrepreneurship, Liquidation, Steps in Voluntary Liquidation, Functions entrepreneurship of Liquidator, Liquidators remuneration/Commission. Preparation of Liquidator's Final Statement of Account only. (Theory & Numericals)

> B. Com - IV SEM **SKILL DEVELOPMENT**

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

Unit- II: Communication skills and Personality Development: Intra-personal communication and Body Language, Inter-personal Communication and Final Accounts of General Insurance Relationships, Leadership Skills, Team Building and Communication speaking, Important Terms- Reserve for unexpired Risk, Presentation Skills, and Quality required for good Premium, public speaker,

> Unit -III: Techniques in Personality development: Selfconfidence, Mnemonics. Goal setting, Time Management effective planning, Stress and Management, Meditation and concentration techniques, Self-Motivation Self-acceptance and Self growth

Weighted Average Profit Method, Super Profit Method, Unit- IV: Entrepreneurial skill development: Skill (Theory & development of rural industrial sectors - small scale -Jaha Sur handloom/- agro based industries, rural artisans handicrafts sericulture. Meaning of types skill required for

B. Com - IV SEM **MONETARY ECONOMICS-II**

Unit- I: Commercial Banking: Evolution, Meaning, Functions of Commercial Banks. Role commercial banks in a developing economy. Process of Credit Creation by Commercial Banks & its Limitations,

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Investment Policy of Commercial Banks. Non- Procedure of Amalgamation and Absorption. (Theory Performing Assets- Meaning, Criteria and Causes.

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

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Services:

Relationship- Debtor & creditor, Trustee and Main features of Double Accounting system, Objective Beneficiary, Agent and Principal, Bailer and Bailee. of Double Accounting System, Difference between Opening, operating and closing of various bank Double Accounting System and Single Accounting accounts. Demat Account -Advantages, Opening and System, Merits, Demerits of Double Accounting Operation of Demat Account. Methods of Calculating System, Preparation of Final Accounts. Interest Rates on deposits and on loans.

Unit: IV Central Bank: Meaning, Objectives, Functions, Unit - IV: Valuation of Shares: Meaning, Need of Statutory Liquidity Ratio (SLR), Repo Rate. Qualitative – & Numericals) Varying margin requirement, Regulation of consumer 's credit, Issuing directives, Publicity measure, Moral suasion, Credit rationing and limitations.

B. Com - V SEM **FINANCIAL ACCOUNTING - IV**

Unit – I: Amalgamation and Absorption of Companies: Introduction, Meaning, Characteristics, Objectives, Methods of purchase Consideration, Accounting

& Numericals)

Unit -II: E-Banking & Core Banking: Meaning, Features, Unit - II: Reconstruction of Companies: (Internal and External Reconstruction of Companies) Meaning, Characteristics, Objectives, Difference between Reconstruction and Reorganization, Accounting Procedure of Reorganization and Reconstruction. (Theory & Numericals)

Unit -III: Banks and Customers Relationship and Unit - III: Accounts of Public Utility Companies (Electricity, Gas and Water Supply Companies): Introduction, Meaning of Customer. Bank & Customer | According to Double Accounting System-Meaning,

(Theory & Numericals)

Role of Central Bank. Credit Control- Meaning, Valuation of Shares, Factors affecting the value of Objectives, Methods: Quantitative- Bank Rate, Open shares, Methods of valuation of shares, Net Assets Market Operations, Cash Reserve Ratio (CRR), Method/Intrinsic Value Method, Yield Method. (Theory

B. Com - V SEM **COST ACCOUNTING**

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

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and Financial Accounts: Need for reconciliation of dynamics, meaning & significance, types of groups, profit, reason for the difference between cost group formation development, group composition. accounts and financial accounts, objectives reconciliation statement, methods of preparation of Unit III: Managerial Style: - Meaning and types of reconciliation statement. (Theory & Numericals)

Unit - III: Process Cost Accounting: Methods of costing, advantages and limitations of process costing, difference between job costing and process costing, Normal loss, Abnormal loss and Abnormal effectives, (Theory & Numericals)

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Unit -IV: Contract Costing: Features of contract costing, Types of contracts, Elements of contract cost, Unit- I: Indian Economy Nature of contract completed contract, incomplete Planning- Characteristics, contract (Theory & Numericals)

B. Com - V SEM MANAGEMENT PROCESS

Objective: To equip the students with the knowledge & Challenges. Achievements and shortcomings of of Management Process and inspire them to acquire India's Economics Planning. NITI Aayog-Aims, required quality to face the managerial challenges.

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

Unit II: Managerial Development & Group Dynamics: -Need for developing managerial skills, skills required of a manager, classification of managerial skill,

Unit - II: Reconciliation of Profit /Loss shown by Cost methods of developing skills of managers, group

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

B. Com – V SEM **INDIAN ECONOMY - I**

& Planning: Economic Rationale. Features. Objectives of Economic

Planning. Strategy of India's Development Plans. Objectives and Evaluation of 11th Plan. Objectives of 12th Plan. Resources allocation and financing of five years plans. Regional Planning in India- Aspects of regional planning, Conceptualization, Magnitude Objectives & Structure. From Economic Planning to NITI Aayog- Differences in the two Approaches.

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

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Population: Size and Growth Trends, Causes of Cycle – Branding and Packaging, Distribution Channels Population Explosion, Consequences on Economic for Consumer Product, Industrial Product and Service Development, Remedies, **Population** Policy. Employment and Unemployment- Trends, Structure of Affecting Distribution of Channels. Employment in India. Nature & Estimates of Unemployment. Urban & Rural Unemployment- Unit - IV: Consumer behavior and Promotion: Causes, Effect, Government Policy for Removing Consumer behavior: - Meaning, concept and factors Unemployment.

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Unit- IV: India's Public Finance: Public Expenditure- Services and its role in modern business, Promotion: Classification, Role of Public Expenditure in India, techniques of promotion, Personal Selling; Advertising, Causes of increase in Public Expenditure. Public Direct Marketing. E-marketing Revenue-Sources of Public Revenue in India. Public Debt- Meaning, Concept, Classification, Role, Problem and Remedies. India's Fiscal Deficit-Causes, Recent Policy Measures towards Controlling Fiscal Deficit.

B. Com - V SEM MARKETING MANAGEMENT

Unit - I: Introduction: Meaning and Concept of Accounting, Accounts Organization, Accounts group, Marketing and Marketing Management. Traditional Loans, Liabilities, Assets and Budget. and Modern concept of Marketing, Functions and importance of Marketing Management, Market Unit-II: Accounting Software's: Introduction to Tally segmentation: - evaluation, criteria's, advantages and Software, Features of Tally, Tally Screen, Company disadvantages of market segmentation, types

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

Unit - III: Product Planning and Distribution: Product Unit -III: Population & Unemployment: India's Planning - New Product Development -Product Life Product, Function of Distribution of Channels, Factors

> affecting consumer behavior, Customer Satisfaction, measurement of Customer Satisfaction, After Sales

> > B. Com - V SEM Elective Group-I COMPUTERIZED ACCOUNTING

Introduction: Unit-I: Computerized Accounting, Advantages of Computerized Accounting, Manual Vs Computerized Accounting, Need of Computerized

Information, creating new Company, Gateway, Selection of Company, Selection of Options, Buttons at Unit-II: Market and pricing policies: Meaning, concept Gateway, Working with multiple Companies, Company Features, Configuration – General, Numeric Symbols, Voucher Entry, Invoice Order Entry, Printing.

> Unit-III: Accounts Info Menu, Account Groups: Create new group, creation of Primary group. Normal and Advance Information, Ledger Accounts, Cost

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Categories, Cost Centers. Creation of Budget, Types of Numericals) Leverages -Concept of Leverages, Budgets. Voucher – Voucher Entry, Creation of Operating Voucher Screen, Types of Vouchers, Selection of Numericals) Voucher Types, Post Dated Voucher, Printing of Vouchers, Cheque Printing, advance Features of Unit – III: Management of Working Capital: Meaning & account Voucher.

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Unit-IV: Inventory Info, Features of Inventory Info. Configure: Inventory Info, Balance Sheet, Audit trail, Ratio Analysis. Display - Accounting Report Display, Inventory report Display, and MIS Report Display. Printing Reports, Export of Data. Maintenance – Bank Reconciliation, House Keeping, Data Maintenance. Security - Users and Credit / discount policy, Effective cost of bill Password, Security Controls, Types of Security, discounting.

> B. Com - V SEM Foundation Group-I

Creation New Security Levels and Tally Audit.

BUSINESS FINANCE -I

Unit **Business** Significance, Objects and Scope of Business Finance, AUDITING Functions of Financial Executive in an Organization 2004 Sources of Business Finance-Long- Medium- and Unit- I: Basic of Auditing: shares, sweat equity shares, Shares with differential rights, debentures & Bonds. (Theory)

Unit - II: Project Financing: Meaning, Steps involved in **Inventory Management:** Need and Cost of Inventory,

and Financial Leverages.

Concept, Need or Objects of Working Capital, types, and Advantages of Working Capital, disadvantages of Excessive Working Capital, Determinant's, assessment Working Capital requirements Numericals)

Unit - IV: Debtors Management: Introduction to Debtors Management, Cost of extending credits, (Theory & Numericals) Creditors Management: Introduction, Cost of Credit, Accruals / expenses payable as source of finance. (Theory & Numericals) Venture Capital Financing: Meaning, Methods of Venture Financing, Problem areas facing the Venture Capital Industry. (Theory)

OMMERCE Finance-Meaning, Nature, S B B. Com – V SEM

Short-Term Sources of Finance, Equity, Preference (i) Audit, Auditing and Auditor: Meaning, definition, object and scope of Audit and auditing, basic principles governing an audit, Advantage and Disadvantages of Audit, Difference

between Internal Audit and External Audit, Types of Project Financing, Appraisal of project, Means of Audits: Meaning, Objective and Importance of Project finance, Aspect of Project Appraisal. (Theory) | Continuous Audit, Annual Audit, Periodical Audit, Internal Audit.

Economic Order Quantity under constant price and (ii) Internal Control and Internal Audit System: with varying price, Various inventory levels. (Theory & | Meaning, definition, advantages and disadvantages of

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Internal Control, Internal Check, Internal Audit, EDP criminal liabilities of company auditor, Legal provision Audit: Meaning of EDP audit, Control in EDP (Electronic | related with Data Processing) Environment- General EDP Control, remuneration, removal of company auditor. **Application Control**

Unit- II: Audit Working and Procedure.

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- i) Audit Planning, Evidence Audit programme: Meaning Definition, Objective, and Advantages Disadvantages of Audit Programme, Formulation of audit programme, precaution to be taken for preparation of audit programme.
- ii) Audit Documentation and Evidence: Meaning, definition, content, advantages of audit note book, audit working paper, essential of good audit working paper, Ownership and custody of audit working paper, Audit evidence, Method of obtaining audit evidence
- Unit -III: (i) Standard on Auditing: Standard Auditing Unit-I: Documents: Types of documents Commercial, Policies- Introduction of auditing standard issued by ICAI (From AAS-1 to AAS -30 and AAS-34)
- ii) Vouching & Verification Vouching: Meaning and definition of vouching, objective, importance and Unit-II: Franchising and Financing: - Definition, limitation of vouching, Vouching procedure and Advantages, Disadvantages of franchising in India, precaution to be taken for vouching of - Cash book, Financing of new ventures - Types of finance - Short, purchase book, sales book.
- iii) Verification of Assets and Liabilities: Meaning, regarding verification of assets, Audit of Liabilities, General principle of regarding verification of liabilities.

Unit- IV: Company Audit & Audit Report:

appointment of auditor under Companies Act 2013, Qualification and disqualification of auditor, Right, Power, and liabilities of company auditor, civil and

- (ii) Company Audit: Meaning, definition, feature, objective, advantages and criticism of financial audit, Management audit, Special audit, Cost Audit, Difference between Financial audit and cost audit, Management audit and financial audit.
- iii) Audit report and Certificate: Meaning, definition, content, scope and significance of audit report

B. Com - V SEM Vocational Course: Semester V

ENTREPRENEURIAL DEVELOPMENT-I

Regulatory and Assistance Document, procedure of processing of an export order.

Medium and Long Term.

object, importance and limitation of Verification. Audit | Unit-III: Business Plan: Meaning of Business Plan, of Fixed Assets, Current Assets, General principle Importance and Preparation of Business Plan, Financial and Social aspects of Business Plan.

Unit-IV: Meaning and Concepts: Management, Marketing, Accounting, Inventory Management, (i) Company Auditor: Legal provision related with Working Capital Management, Human Resource Management and Total Quality Management.

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Group - I: Computer Applications

WEB DESIGNING USING HTML (WD)

Paper - I

Unit -I: HTML: Introduction, Designing web site, Advantages and Disadvantages of HTML, Flow of Web Information, Role of Web Browser and Web Server, Process of Web Publishing,

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Creating a Simple Static Web Page: About HTML, Basic Insurance and General Insurance elements: <html>, <head>, <title>, ,
, <h1> to |- Meaning of policy values, retrospective policy value, <h6>, , , , <dl>, , <marquee>, <hr>, |prospective policy value, symbols of policy value, Physical and Logical tags Path: Relative and Absolute calculation of policy value, progress of policy value path, Comments, Special Characters, Text Formatting tags, <center>

Unit -II: Hyperlinks <a href ...>, Creating links to web | Management, Sources of Risk Information pages and URLs, Creating links within the same page, - Rate Making, Types of Rates Making, Principles of various types of URLs that can be used in links, Image tag and their related attributes, Inline images, Links to (external) images, Using Inline images, Using images as hyperlinks, Popular images formats for internet and HTML.

Tables: Basic table tags and their related attributes.

Unit -III: Frames, Image Map and Web Font Creator: <Frameset>

tags, Frame linking, Floating or Inline Frames, Image Maps <map> and <area> tags, Client - Side and Server - Side image maps.

Unit -IV: Form designs, Form Controls, Text controls, password fields, radio buttons, checkboxes, reset and submit buttons, form control selection, option processing and text area.

B. Com - V SEM

Group - II: Principles & Practice of Insurance

INSURANCE AND ACTURIAL SCIENCE - Paper I

Unit - I:

- Investment of Insurance Funds
- Nature and Method of According procedure in Life

Unit - II:

- Risk selection, Identification of Risk, Principles of Risk
- Rate Making

- Acturial Science: Meaning, Nature of actuarial science, scope of actuarial science in Finance, economics, statistics, Mathematics and computer
- Concept of terms: Accumulated value and present Frames and their creation, the <Frame> and value, Nominal and effective rates of Interest, Discount and Discounted value, Redemption of Loan, Sinking fund.

Unit- IV:

- Annuities: Meaning and classification of Annuities, perpetuities, immediate annuities
- Mortality, Meaning, Nature of Mortality, Factors included in construction of Mortality Table I and II, Survival rate, Death rate

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B. Com - V SEM **ADVERTISING, SALES PROMOTION AND SALES MANAGEMENT - III**

Unit-I:

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- Communication Process - Communication models for rural communication and urban communication

Unit-II:

- Advertising - Organizational structure of advertising Issue and Redemption of preference agency and its functions. Evaluation of agency Redemption out of new issue of shares Redemption at functioning, Creativity in Message development, copyrighting, layout; Media of profit. selection

Unit-III:

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- Advertising Research. Effectiveness of advertisingmethods of measurement. Rationale of testing Unit -I: Management Accounting: Meaning, Scope, Opinion and Attitude Tests, Recognition, Recall

Unit-IV:

- Message Strategy: Attention and comprehension, Accounting. Break - Even Associating Feelings with the Brand, Brand Equity, Point Analysis (Theory & Numericals) Image and Personality and Group Influence and word of mouth advertising.

B. Com - VI SEM FINANCIAL ACCOUNTING- V

Unit-I: Accounts of Holding Company: Introduction, Meaning of Wholly-owned subsidiary, partly-owned | Unit - III: Ratio Analysis: Meaning, Importance and subsidiary, preparation of Consolidated Balance Sheet and Profit and Loss Account, simple problem on involving two companies only.

Unit-II- Insurance Claims Introduction: Loss of stock Average clause practical problem on loss of stock.

Unit-III- Investment Accounts: Meaning, Need, Utility and objectives, Sales and Purchase of different types of Securities, Simple problem on Investment and Securities.

Unit-IV- Profit prior to incorporation: Meaning Methods of ascertain the pre-incorporation profit, Advertising including premium out of new issue of shares, Redemption out

B. Com - VI SEM MANAGEMENT ACCOUNTING

Importance. Limitations of Management and Accounting. Difference between Cost Accounting and Management Accounting, Role of Management

Unit - II: Business Budget & Budgetary Control: Meaning, Characteristics, Objectives, Advantages, Classification Limitations. &Types of Budgets. Problems on Cash Budget and Flexible Budget Only (Theory & Numericals)

Limitations of Ratio Analysis, Classification of Ratio, Computation of Profitability Ratio, Financial Ratio with special reference to Current Ratio, Acid Test/ Liquid

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Ratio, Inventory Turnover Ratio Debtors and Creditors Turnover Ratio, Fixed Assets Turnover Ratio, Debt-Equity Ratio, Working Capital Ratio, Earnings per Share Ratio. (Theory & Numericals)

Unit - IV: Fund Flow Analysis: Meaning, Sources of fund, uses of fund, Distinguish between fund flow statement and Balance Sheet. Preparation of Statement showing Changes in Working Capital, Profit from operation, Fund flow Statement (Theory & Numericals)

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B. Com - VI SEM **ADVANCED STATISTICS**

Unit- I: Correlation- Types of correlation, Karl Pearson's & Live Stock Insurance -Problems and Remedies. coefficient of correlation in Bivariate frequency table, probable error, interpretation of 'r', Rank Correlation Unit -I: Indian Agriculture: Nature, Role of Agriculture Method.

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

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

Unit -IV: Time series Analysis-Introduction components of a Time series- a) Trend b) Short Term Unit- II: Indian Industry: Industrial Policy 1991. Small Variation c) Irregular variation d) Measurement of Scale and Cottage Industries- Role, Performance, Trend- (Simple Problems) Graphic Methods, Methods of Seminar, Methods of Curve by the square Methods of Moving Average

B. Com - VI SEM **INDIAN ECONOMY - II**

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

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

> Problems and Remedies. Public Sector Industries -Role. Performance. Problems and Remedies. Privatization of Public Sector Industries: Meaning,

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Methods of Privatization Policy in India. Arguments in Unit-I: Introduction: Human Resource Management, privatization. against Policy Disinvestment. Industrial Sickness in India- Definition, Causes, Effects, Remedial Measures. Indian Trade Union Movement: Role, Functions, Strength and Weaknesses.

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Unit -III: Indian Service Sector: Growth of Services Sector in India. Nature, Scope, Trends & Importance of Itraining and development, Service Sector in Current Scenario. Share of Service Sector in India's Employment Generation. Contribution | Unit-V: Labour welfare and Collective bargaining of Service Sector to India's GDP. Government's reforms | Labour welfare: - Safety and Health Measures Workers in various Services. IT & ITES Sector-Trend, Role & Participation in Management -Objectives for Wage Importance. Challenges and Opportunity in IT & ITES Incentive - Fringe Benefits Collective Bargaining -Sector. Banking & Insurance Sector- Importance of Features - Pre-requisite of Collective Bargaining -Banking and Insurance Industry in India's Service Agreement at different levels, Successful Participation Sector, Challenges and Opportunities.

Unit- IV: India's International Trade: Foreign Trade - Unit-IV: Human resource planning and accounting: Concept and Meaning, Advantages, Disadvantages, Human Imports. Special Economic Zones- Concept, History, Definition of Human Benefits, Arguments against SEZS. Foreign Capital and Importance; Human Multinational Corporations (MNCs)- Role, Importance, Value Advantages and Disadvantages. Impact of MNCs on Indian Economy. Liberalization, Privatization, Globalization (LPG)- Meaning, Role, Impact of LPG on Indian economy. World Trade Organization (WTO)-Objectives, Working and Functions, WTO & India

B. Com - VI SEM **Elective Group-II HUMAN RESOURCE MANAGEMENT** Definition, Objectives, Functions, Scope, Importance. Quality of an ideal Human Resource Managers

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

of workers in Management.

Resource Planning Human Composition and Direction of India's Exports & Investment - Expenditure vs. Productivity Meaning and Resource Resource Aid- Need, Role, Problems. India's External Debt. Measurement of Human Value addition into Money

B. Com - VI SEM **INDIRECT TAXES**

Unit-I: Central Excise Laws: Basis of chargeability of duties excise-goods, manufacture. central classification and valuation of excisable goods; Registration and routine procedures in central excise, payment of duties of excise and removal of goods, Convert on inputs and on capital goods, excise and small-scale industries.

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Unit -II: Customs Laws: Nature of customs duty, types of customs duty, classification for customs and rate of duty, valuation for customs duty, procedures for import and export.

Unit -III: Service Tax: Charging of service tax, Services on which tax is payable, registration, records to be maintained by the assessee, returns and payment of tax, Provisions of law and procedures.

Unit-IV: State Sales Tax Law: Basic Concepts, value Primary Market, Primary Market Intermediaries. added tax on sale or purchase of goods, levy or Secondary Market: Meaning, Difference between incidence of tax, goods liable to tax, rate of tax and Primary Market & Secondary Market, Products dealt in exemptions, dealer and registration method of the Secondary Market, Stock Exchange, Secondary computing tax liability, credit, set-off and refunds, documents, records and maintenance of accounts, returns and assessments (the state sales tax law Importance of Capital Budgeting, Investment Appraisal applicable will be the Bombay Sales Tax Act or the new sales tax enactment in its place).

Central Sales Tax Act, 1956

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Liability to tax and rate of tax, Registration of dealers.

B. Com - VI SEM Foundation Group II **BUSINESS FINANCE - II**

Unit - I: Financial Market in India: significance of Financial Markets, Objectives and functions of the Unit -IV: Cash Flow for Investment Analysis- Meaning, financial System, Types of Financial Markets,

Money Market-Meaning, features, functions, Composition

Capital Market- Meaning, Composition & Structure of Capital Market segment. Products and Participant's in Primary market. Regulatory authorities governing financial and capital market.

SEBI (Security Exchange Board India) Organisational structure of SEBI, Role and Functions of Stock Exchange and SEBI, Regulation issued by SEBI, Achievements of SEBI. (Theory)

Unit - II: Primary Market: Meaning, Functions, Scope & Significance of Primary Market, Developments in the Market Intermediaries. Listing Procedure. NSE and BSE. (Theory) Capital Budgeting - Meaning, Nature and Techniques, Pay Back Period Method, Rate of return method, Net Present Value Method, Discounted Cash Flow Method, (Theory & Numericals)

Definitions, Concepts of inter-state sales, Sale outside Unit – III: NBFC's- Meaning, Formation of NBFC's, Types the state, sale in the course of export and import, and Regulation of NBFC's, Credit Rating: Meaning /Concept, Scope & Significance of credit rating, Benefits to Investors. Credit Rating Agency in India CRISIL, ICRA, CARE. (Theory) Dividend Policies-Essentials of Sound Dividend Policy, Determination of Dividend Policy and its types, Surplus and Reserve Policy, (Theory & Numericals)

> Benefits and Uses of Cash Flow Statement. Significance, Limitations of Cash Flow Statement. Format of Cash Flow Statement as per AS-3. (Theory & Numericals)

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Foundation Group II

INDUSTRIAL LAW

Level of Knowledge: Basic Conceptual Knowledge

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

Unit -I:

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

Unit-II:

- (i) Law relating to Wages: Object, Scope and offense and Penalties Application of Minimum Wages Act-1948 and Payment e 2004 of Wages Act 1936
- (ii) Law Relating to Bonus and Gratuity: Object, Scope and Application of Payment of Bonus Act 1965 and Payment of Gratuity Act 1972
- (iii) Law Relating to Employee State Insurance and Provident Fund: Object, Scope and Application of The Employee's State Insurance Act 1948 and Employee's Provident Fund & Miscellaneous Provision Act 1952
- (iv) Law Relating to Workmen Compensation and Maternity Benefits: Object, Scope and Application of

Workmen Compensation Act-1923 and Maternity Benefits Act 1961

Unit-III:

- (i) Child Labour (Prohibition and Regulation) Act 1986: Object Scope and Application
- (ii) Trade Union Act 1926: Object Scope and Application. Registration of Trade Union.
- International (iii) Labour Organization Background and Importance of ILO and its impact on Indian Labor Laws
- (i) Indian Factories Act-1948: Important Definitions, (iv) Contract Labour Act: Object Scope and Application

Unit-IV:

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

B. Com - VI SEM

Vocational Course: Semester VI

ENTREPRENEURIAL DEVELOPMENT-I

Unit-I: Government policy and schemes for setting up agricultural & rural industries, financing schemes for khadi and village industries, small scale industries. WTO and small & village industries.

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Incentives and Subsidies, Need and problems of Passing Arguments, Incentives and Subsidies, Incentives for development Control Structures: If-Then, If-Then-Else, Select Case, of backward areas.

Unit-III: Entrepreneurial systems - Search for a business idea, sources of ideas, idea processing and selection, role of industrial fairs.

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SUBJECTS

SEM

MCom

BBA

Unit-IV: Concept of cyber space and internet importance of cyber marketing, internet usage Adding Code for the Menus, modifying menus at run applications, Technology driver entrepreneurship.

B. Com - VI SEM Group – I: Computer Applications

INTRODUCTION TO VISUAL BASIC (IVB)

Unit -I: Introduction to Visual Basic, Event driven programming, Programming constructs - Variables, Types of Variables, Data Types, Scope of Variables, Unit – I: R C E Constants, system defined functions, Operators - Privatisation of Insurance Business in India, Interface, VB Controls (Label, Text box, Command for privatization, Effect of globalization on Insurance button, Frame, Check box, Option button,

Unit -II: List box, Combo box, Timer, Drive list box, Directory list box, File list box, Horizontal and vertical scroll bars, Image, Picture box, Shape, Line, Data, OLE container), Microsoft windows common controls (Tab Strip, Tool bar, Status Bar, Progress Bar, Tree View, List View, Image List, Slider, Date Picker, Month View)

Unit -III: Working with Procedure, Function and Functions of subsidiary companies Modules (Form, Class, Standard Modules) Scope of |- Banc assurance - Meaning, nature and scope

Unit-II: Incentives and Subsidies – Meaning of Procedures, Calling Procedures, Calling Functions,

Loops Structures: Do-While, While -Wend, For-Next, For-Each, With-End With.

| Unit - IV: Arrays: Declaring an Array, Types of Arrays Single-dimensional (Fixed arrays, arrays, Multidimensional arrays, Dynamic arrays), Control Array. Menus: Creating Menus, Adding Menu Items, time, Creating Pop-Up Menus. Database connectivity through data access object. Types of record set, setting properties and record editing & updating, searching records.

B. Com - VI SEM

Group -: Principles & Practice of Insurance

INSURANCE AND ACTURIAL SCIENCE - Paper II (Semester - VI)

- Associatively), Creating User Contribution of Private sector, Liberalisation required sector.
 - Methods of payment of amount insured, premium as consideration for insurance benefits, nature of installment premiums.

Unit - II:

- General Insurance Corporation (GIC) of India: Background main provisions of General Insurance Act 1972, Establishment and objectives,

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- Insurance Innovation – Innovation, use of Technology
by Insurance Industry

Unit-IV: Laws for protection against Malpractices:
Introduction, civil and penal codes Applicable to

Unit - III:

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- Policy Value Meaning, Types of Policy value, equation, Alternation of policy contracts
- Special reserves: Meaning, types of services maintained in Insurance
- Valuation of liability Meaning and Importance

Unit - IV:

- Probability Meaning and nature, its use in insurance business
- Surrender of policy, surrender value, Lapse of policy, Reserve for Revival of Lapse Policy

B. Com - VI SEM

ADVERTISING, SALES PROMOTION AND SALES

MANAGEMENT - III

Unit-I: Sales Territories - Concept of Sales territory - MERCE

Procedures for setting up Sales territories - Deciding assignment of sales personnel to territories.

Unit-II: Sales Budget and Sales Quota - Sales budget - Purpose, form and content of sales budgets, Sales Quota - Concept, Types of quotas, Quota setting procedures, Administering the quota system.

Unit-III: Consumer Promotions and Trade Promotions

- Their purpose and types How to plan and evaluate a successful promotion, The relationship between advertising and promotions. Introduction to Global Marketing, Advertising and sales promotion.

Unit-IV: Laws for protection against Malpractices: Introduction, civil and penal codes Applicable to Advertising; laws relating to Intellectual Property Rights. Consume Protection Act 1986. Monopolies and restrictive trade practices Act 1969. Regulation Governing Broadcast Media Advertising.

