

(iii) Kinds of Company- Private Company, Public Company, Company limited by Share, Company Limited by guarantee, Unlimited Company, Association not for profit, Government Company, Foreign Company, Holding and Subsidiary and associate company with features of all kinds of company.

(iv) Promotion and incorporation of company- stages in formation and incorporation of company, registration and commencement of business, Certificate of Incorporation

Unit – II:

(i) Memorandum of Association- Meaning, Definition, Importance and Content of Memorandum of 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.

(iv) Misrepresentation in prospectus, Consequences of misrepresentation and remedies for misrepresentation in prospectus.

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

(iii) Difference between- Share and debenture, owned capital and debt capital.

(iv) Depositories and dematerialization of securities- meaning and nature of depositories, procedure of dematerialization of securities.

Unit- IV

(i) Membership in a company – Meaning of shareholder and member, distinction between 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 – Appointment and Qualification. 6

(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: Business Economics-Meaning, scope and objectives of 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 in 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 demand, Importance of elasticity of demand. Demand

Forecasting- Meaning, need, importance, methods of demand forecasting.

Unit -III: Theory of Production: Concept of Production Function- Concept, definition, Types of Products, Total Production, Average Production, Marginal Production.

Law of Variable Proportions- Assumptions, significance & limitations. Isoquant Curves- Definition, general properties of Isoquant curves, Expansion Path. Law of Returns to Scale, Internal and External Economies and 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 Supply.

Unit IV- Theory of Cost and Revenue: Law of Supply & Criticisms, Factors influencing supply. Concept of Cost 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

Entrepreneur, Characteristics of Entrepreneur, Socio-economic origins of Entrepreneurship.

Unit-II: Stages in the Entrepreneurial process, Barriers to Entrepreneurship, Environmental factors affecting Entrepreneurship, Entrepreneurial Structures.

Unit-III: Qualities of a successful Entrepreneur. Distinction between an Entrepreneur and a Manger, role of Entrepreneurship in Economic development. Theories of Entrepreneurship- Theory of Achievement Motivation, Conceptual Model of Entrepreneurship.

Unit-IV: Women Entrepreneurship- Concept of Women Entrepreneurs, Functions of Women Entrepreneurs, Growth of women Entrepreneurship and problems of women Entrepreneurs, Development of women Entrepreneurship, Recent Trends.

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

Unit-II: Hardware & software, 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):

-File types, Directory Structure, Booting - Warm and Cold Booting, Types of DOS commands (Internal and External)

-Directory commands: DIR, MD, RD, TREE, PATH, SUBST ETC., Wild card Definitions, Commands related to file management: COPY, DEL, ERASE, REN, ATTRIB, XCOPY, BACKUP and RESTORE, General commands: TYPE DATE, TIME, PROMPT etc., batch commands, wild 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 application, essential accessories, windows explorer, control panel, my computer, my documents, recycle bin, finding folders and files, system tools, new 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

LIFE INSURANCE – PAPER I

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 of Handling Risk, factors affecting Risk Management, Principles of Insurance Management, Process of Risk Insurance Management

Unit – II: Concept of Insurance: Meaning, Definition, Need, Importance and Scope of Insurance, Benefits of Insurance

History of Insurance, Meanings of Terms used - Premium, Compensation, Cover note, Claim, Peril, factor affecting premium calculation Reinsurance: Important concepts, characteristics, types of reinsurance, double cover, external and internal insurance.

Unit – III: Life Insurance: Meaning and definition of Life Insurance, Organization, Management, regulation, role and functions of life insurance Contract, Essentials of 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

Unit - III: Delegation of Authority: -- Meaning, Elements, Advantages, & Obstacle of Delegation of Authority. Centralization and decentralization of authority and its merits and demerits. **Co-ordination & Controlling:** Meaning, Concept and principles of Coordination, Internal & External Coordination. Meaning, concept and elements of control.

Unit -IV: Recent trends in management: Management 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 2013 with Amendments up to June 2016]

Unit - I:

- (i) Procedure for Incorporation of Companies, Conversion of Companies – Private Limited to Public 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 and Director’s Identification Number (DIN)- allotment and surrender

Unit- II:

(i) Types and characteristics of company meeting, statutory, board, general and extra ordinary meeting, and meetings of committee of director.

(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.

(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-Filing- Meaning, features and procedure of E-Governance and E-Filing, MCA-21

Unit - IV:

(i) Key managerial personnel- Appointment and function of managing director, whole time director and manager.

(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 directors, Casual vacancy.

B. Com – II SEM

BUSINESS ECONOMICS – II

Unit - I: Market Structure: Meaning, Definition, Classification of Market Structures. Firm & Industry- Meaning, Difference between Industry and Firm. Pricing of Products-Types, Cost-based pricing, Customer-based pricing, Competitor-based pricing.

Unit -II: Perfect & Imperfect Competition Markets: Definition, Features, Price-output determination under Perfect Competition Market. Monopoly - Definition, Features, Types, Price determination under Monopoly. Concept of Price Discrimination. Monopolistic Competition- Meaning, Features, Price determination under Monopolistic Competition.

Unit -III: Theories of Distribution: Theory of Distribution -Modern Theory of Distribution. Theories of Rent- Ricardian theory of Rent, Modern theory of Rent, Concept of Quasi Rent. Theory of Wages- Marginal Productivity theory of Wages with Criticisms, Nominal & Real wages. Theories of Interest-Loanable Funds Theory of Interest, Liquidity reference Theory of Interest, Criticisms, Concept of Gross Interest & Net Interest. Theories of Profit- Dynamic Theory of Profit, 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 of Measuring National Income, Difficulties in National Income Accounting.

B. Com – II SEM

COMPULSORY ENGLISH

Unit -I Short Stories

1. Some Day by Issac Asimov
2. Marriage is a private affair by Chinua Achebe
3. The Taxi Driver by Kartar Singh Duggal

Unit -II Poems

1. Art of Life by Tukadoji from Gramgeeta (Translation by Dr. Bhelkar)
2. Horses Graze by Gwendolyn Brooks
3. Swan and Shadow by John Hollander

Unit -III Essays

1. Knowledge and Wisdom by Bertrand Russell
2. On education by Albert Einstein
3. What is Indianness? by Shelia Dhar

Unit -IV

- A) a. Degrees of Comparison b. Words often Confused
- B) Business Correspondence: Sales Letter, Inviting Quotations, Placing Orders
- C) Comprehension of an Unseen Passage
- D) Essay in about 300 words on any one Topics out of the Four Given Topics [Social issues, Economic issues, Environmental issues, Personal (Reflective) essays]

B. Com – II SEM

Supplementary English

Unit 1- Prose:

1. Using the Dictionary- Albert Walker and Mary R. 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

5. The Postmaster- Rabindranath Tagore

Unit 2 – Poetry:

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 (2) Tenses

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

Vocational Course

B. Com – II SEM

ENTREPRENEURIAL DEVELOPMENT-I

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

Unit- II: NGO's and Rural entrepreneurship, entrepreneurship in agriculture, organization and management of agro-based industries, development

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 contents of Entrepreneurial 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 MS-word window and its application, Mouse & keyboard operations, designing a document; formatting-selection, 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.

Unit-III: Introduction to Excel: Introduction to Ms-Excel, Navigating, Excel Toolbars and Operations, Formatting

Unit – II: Branch Accounts (Excluding Foreign Branch):

Meaning of Branch, Objectives of Branch Accounting, Maintenance of Accounting Records, Transactions 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)

Unit – IV: Final Accounts of Joint Stock Companies:

Introduction, Statutory provisions regarding preparation of company's final accounts. Provision for interest on debentures, Proposed Dividends, Interim 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 – II: Business communication: 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,

Unit-III: Technology and business communication:

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

Unit-IV: MS-office aided communication:

MS Word and its application in business communication, Role of MS-Excel and MS-Power point in communication skill, MS excel and financial presentation, MS-power point and business communication, Use of MS-power point in business meeting as a tool of effective 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.

Concept, Meaning, Importance of Public Finance, Principles of Public Finance, Theory of Maximum Social Advantages & Criticisms. Taxation - Definition, Characteristics & Canons. Types of Taxation- Proportional, Progressive and Regressive Taxation 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

- (A)Comprehension of Unseen Passage
- (B)Transformation of Sentences:
- a. Affirmative –Negative and vice-versa
 - b. Interrogative – Assertive and vice-versa

Unit –IV

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

B. Com – III SEM

SUPPLEMENTARY ENGLISH

Unit 1 – Prose:

1. The Thief- Ruskin Bond
2. Three Hermits – Leo Tolstoy
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, Corporation, Debenture, Dividend, Excise Duty, Face 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 for Undergraduates (Raghav Publishers)(for unit I & II)*

B. Com – IV SEM

FINANCIAL ACCOUNTING – III

Categories, Cost Centers. Creation of Budget, Types of Budgets. Voucher – Voucher Entry, Creation of Voucher Screen, Types of Vouchers, Selection of Voucher Types, Post Dated Voucher, Printing of Vouchers, Cheque Printing, advance Features of account Voucher.

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 Password, Security Controls, Types of Security, Creation New Security Levels and Tally Audit.

Reconciliation, House Keeping, Data Maintenance. Security – Users and Password, Security Controls, Types of Security, Creation New Security Levels and Tally Audit.

B. Com – V SEM

Foundation Group-I

BUSINESS FINANCE –I

Unit –I: Business Finance-Meaning, Nature, Significance, Objects and Scope of Business Finance, Functions of Financial Executive in an Organization.

Sources of Business Finance-Long- Medium- and Short-Term Sources of Finance, Equity, Preference shares, sweat equity shares, Shares with differential rights, debentures & Bonds. (Theory)

Unit – II: Project Financing: Meaning, Steps involved in Project Financing, Appraisal of project, Means of Project finance, Aspect of Project Appraisal. (Theory)

Inventory Management: Need and Cost of Inventory, Economic Order Quantity under constant price and with varying price, Various inventory levels. (Theory &

Numericals) Leverages -Concept of Leverages, Operating and Financial Leverages. (Theory & Numericals)

Unit – III: Management of Working Capital: Meaning & Concept, Need or Objects of Working Capital, types, and Advantages of Working Capital, disadvantages of Excessive Working Capital, Determinant's, assessment of Working Capital requirements (Theory & Numericals)

Unit – IV: Debtors Management: Introduction to Debtors Management, Cost of extending credits, Credit / discount policy, Effective cost of bill discounting. (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)

B. Com – V SEM

AUDITING

Unit- I: Basic of Auditing:

(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 Audits:** Meaning, Objective and Importance of Continuous Audit, Annual Audit, Periodical Audit, Internal Audit.

(ii) **Internal Control and Internal Audit System:** Meaning, definition, advantages and disadvantages of

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,

Creating a Simple Static Web Page: About HTML, Basic elements: <html>, <head>, <title>, <p>,
, <h1> to <h6>, , , , <dl>, <pre>, <marquee>, <hr>, Physical and Logical tags **Path:** Relative and Absolute path, Comments, Special Characters, Text Formatting tags, <center>

Unit –II: Hyperlinks <a href ...>, Creating links to web pages and URLs, Creating links within the same page, 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: Frames and their creation, the <Frame> and <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 ACTUARIAL SCIENCE – Paper I

Unit – I:

- Investment of Insurance Funds
- Nature and Method of Accounting procedure in Life Insurance and General Insurance
- Meaning of policy values, retrospective policy value, prospective policy value, symbols of policy value, calculation of policy value, progress of policy value

Unit – II:

- Risk selection, Identification of Risk, Principles of Risk Management, Sources of Risk Information
- Rate Making, Types of Rates Making, Principles of Rate Making

Unit –III:

- Actuarial Science: Meaning, Nature of actuarial science, scope of actuarial science in Finance, economics, statistics, Mathematics and computer science

- Concept of terms: Accumulated value and present 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

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)

B. Com – VI SEM

ADVANCED STATISTICS

Unit-I: Correlation- Types of correlation, Karl Pearson's coefficient of correlation in Bivariate frequency table, probable error, interpretation of 'r', Rank Correlation Method.

Unit- II: Regression Analysis- Lines of Regression/Regressions Equation, Coefficient of 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 Variation c) Irregular variation d) Measurement of 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 & Live Stock Insurance -Problems and Remedies.

Unit -I: Indian Agriculture: 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 & Live Stock Insurance - Problems and Remedies.

Unit- II: Indian Industry: Industrial Policy 1991. Small Scale and Cottage Industries- Role, Performance, Problems and Remedies. Public Sector Industries - Role, Performance, Problems and Remedies. Privatization of Public Sector Industries: Meaning,

XI | XII | BCom | MBA | MCom | BBA | All SEM | All Subjects XI | XII | BCom | MBA | MCom

XI | XII | BCom | MBA | MCom | BBA | All SEM | All Subjects XI | XII | BCom | MBA | MCom | BBA

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

Unit -III: Indian Service Sector: Growth of Services Sector in India. Nature, Scope, Trends & Importance of Service Sector in Current Scenario. Share of Service Sector in India's Employment Generation. Contribution of Service Sector to India's GDP. Government's reforms in various Services. IT & ITES Sector-Trend, Role & Importance. Challenges and Opportunity in IT & ITES Sector. Banking & Insurance Sector- Importance of Banking and Insurance Industry in India's Service Sector, Challenges and Opportunities.

Unit- IV: India's International Trade: Foreign Trade - Concept and Meaning, Advantages, Disadvantages, Composition and Direction of India's Exports & Imports. Special Economic Zones- Concept, History, Benefits, Arguments against SEZs. Foreign Capital and Aid- Need, Role, Problems. India's External Debt. Multinational Corporations (MNCs)- Role, Importance, 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

Unit-I: Introduction: 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, training and development,

Unit-V: Labour welfare and Collective bargaining

Labour welfare: - Safety and Health Measures Workers Participation in Management -Objectives for Wage Incentive - Fringe Benefits **Collective Bargaining** - Features - Pre-requisite of Collective Bargaining - Agreement at different levels, Successful Participation of workers in Management.

Unit-IV: Human resource planning and accounting:

Human Resource Planning - Human Capital Investment - Expenditure vs. Productivity Meaning and Definition of Human Resource Accounting, Importance; Human Resource Accounting - Measurement of Human Value addition into Money Value

B. Com – VI SEM

INDIRECT TAXES

Unit-I: Central Excise Laws: Basis of chargeability of duties of central excise-goods, manufacture, 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.

B. Com – VI SEM
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:

- (i) Indian Factories Act-1948: Important Definitions, 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 of 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 Application of Minimum Wages Act-1948 and Payment 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.
- (iii) International Labour Organization (ILO): Background and Importance of ILO and its impact on Indian Labor Laws
- (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 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, offense and Penalties

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.

Unit-II: Incentives and Subsidies - Meaning of Incentives and Subsidies, Need and problems of Incentives and Subsidies, Incentives for development of backward areas.

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

Unit-IV: Concept of cyber space and internet - importance of cyber marketing, internet usage applications, Technology as driver for 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, Constants, system defined functions, Operators (Precedence and Associativity), Creating User Interface, VB Controls (Label, Text box, Command 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 Modules (Form, Class, Standard Modules) Scope of

Procedures, Calling Procedures, Calling Functions, Passing Arguments,

Control Structures: If-Then, If-Then-Else, Select Case, Loops Structures: Do-While, While -Wend, For-Next, For-Each, With-End With.

Unit - IV: Arrays: Declaring an Array, Types of Arrays (Fixed arrays, Single-dimensional arrays, Multidimensional arrays, Dynamic arrays), Control Array. Menus: Creating Menus, Adding Menu Items, Adding Code for the Menus, modifying menus at run 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 -I: Principles & Practice of Insurance

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

Unit -I: - Privatisation of Insurance Business in India, Contribution of Private sector, Liberalisation required for privatization, Effect of globalization on Insurance 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, Functions of subsidiary companies

- Banc assurance - Meaning, nature and scope

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

Unit – III:

- 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 - 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.

