

B.Com.Final
Examination 2013

Prospectus No.2013153

संत गाडगे बाबा अमरावती विद्यापीठ
SANT GADGE BABA AMRAVATI UNIVERSITY

वाणिज्य विद्याशाखा
(FACULTY OF COMMERCE)

अभ्यासक्रमिका
वाणिज्य स्नातक अन्त्य,परीक्षा २०१३
(त्रिवर्षीय अभ्यासक्रम)

PROSPECTUS
of
The B.Com. Final Examination 2013
(Three Year Degree Course)



2012

Price Rs. /-

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PUBLISHED BY
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Sant Gadge Baba
Amravati University
Amravati- 444 602

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SANT GADGE BABA AMRAVATI UNIVERSITY, AMRAVATI**SPECIAL NOTE FOR INFORMATION OF THE STUDENTS**

- (1) Notwithstanding anything to the contrary, it is notified for general information and guidance of all concerned that a person, who has passed the qualifying examination and is eligible for admission only to the corresponding next higher examination as an ex-student or an external candidate, shall be examined in accordance with the syllabus of such next higher examination in force at the time of such examination in such subjects papers or combination of papers in which students from University Departments or Colleges are to be examined by the University.
- (2) Be it known to all the students desirous to take examination/s for which this prospectus has been prescribed should, if found necessary for any other information regarding examinations etc., refer the University Ordinances Booklet the various conditions/provisions pertaining to examination as prescribed in the following Ordinances.

Ordinance No. 1	:	Enrolment of Students.
Ordinance No. 2	:	Admission of Students
Ordinance No. 4	:	National cadet corps
Ordinance No. 6	:	Examinations in General (relevent extracts)
Ordinance No. 18/2001	:	An Ordinance to provide grace marks for passing in a Head of passing and Improvement of Division (Higher Class) and getting Distinction in the subject and condonation of defficiency of marks in a subject in all the faculties prescribed by the Statute NO.18, Ordinance 2001.
Ordinance No. 9	:	Conduct of Examinations (relevent extracts)
Ordinance No. 10	:	Providing for Exemptions and Compartments
Ordinance No. 19	:	Admission of Candidates to Degrees.
Ordinance No. 109	:	Recording of a change of name of a University student in the records of the University.

Ordinance No. 6/2008	:	For improvement of Division/Grade.
Ordinance No.19/2001	:	An Ordinance for Central Assessment Programme, Scheme of Evaluation and Moderation of answerbooks and preparation of results of the examinations, conducted by the University, Ordinance 2001.

Dineshkumar Joshi

Registrar

Sant Gadge Baba Amravati University

PATTERN OF QUESTION PAPER ON THE UNIT SYSTEM

The pattern of question paper as per unit system will be broadly based on the following pattern.

- (1) Syllabus has been divided into units equal to the number of question to be answered in the paper. On each unit there will be a question either a long answer type or a short answer type.
- (2) Number of question will be in accordance with the unit prescribed in the syllabi for each paper i.e. there will be one question on each unit.
- (3) For every question long answer type or short answer type there will be an alternative choice from the same unit. However, there will be no internal choice in a question.
- (4) Division of marks between long answer and short answer type question will be in the ratio of 40 and 60.
- (5) Each short answer type question shall Contain 4 to 8 short sub question with no internal choice.

DIRECTION**No .11/2012****Date: 11/4/2012**

Subject : Changes in Scheme of Examinations leading to the Degree of Bachelor of Commerce (वाणिज्य स्नातक) (Three Year Degree Course) Regulation, 2003.

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

AND

Whereas, the scheme of examination for B.Com.Final is provided in Regulation No.41 of 2003, under Appendix-C.

AND

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

AND

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

AND

Whereas, the Academic Council has resolved to accept to introduce the new additional optional groups in the scheme of examination of B.Com. Final, for B.Com. Computer Application and Computer Management courses, in its meeting held on 30/3/2011 vide item No. 24(5).

AND

Whereas, the Academic Council in its meeting held on 13/1/2012 vide item No. 14 has resolved to replace the optional papers namely Financial Management and Financial Market Operations of B.Com. Final by the paper titles as Agricultural Management and Co-operative Management.

AND

Whereas, the Academic Council has accepted the changes in the existing scheme of examination of B.Com. Final to be implemented from the academic session 2012-2013.

AND

Whereas, the Academic Council in its meetings held on dt. 9/11/2009 vide item No.46, dt. 30/3/2011 vide item No.24, and dt. 13/1/2012 vide item No.14 has resolved to refer the matter to the Ordinance Committee for amending the respective Regulation.

AND

Whereas, the changes is required to be incorporated in scheme of examination of B.Com. Final which is appended with the Regulation No.41 of 2003.

AND

Whereas, Original Regulation No. 41 of 2003 relating to the Examinations leading to the Degree of Bachelor of Commerce (वाणिज्य स्नातक) (Three Year Degree Course) is required to be amended for changing the scheme of examination for B.Com Final.

AND

Whereas, the revised scheme of examination and syllabi for B.Com Final is to be made available from the academic session 2012-2013.

AND

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

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

- 1) This Direction may be called, "Examinations leading to the Degree of Bachelor of Commerce (वाणिज्य स्नातक) (Three Year Degree Course) Direction,2012."
- 2) This direction shall come into force from the academic session 2012-2013.
- 3) The revised scheme of minimum and maximum marks for Theory, Internal Assessment and Practical for B.Com Final examination from the academic session 2012-2013 shall be as given below-

Subject		Maximum Marks	Minimum Marks
1) Languages :			
i) English	Theory	35	12
	Internal	15	06
ii) Any one of the languages as per syllabus	Theory	35	12
	Internal	15	06
2) Commerce Discipline :			
i) Cost & Mangement Accounting	Theory	70	24
	Internal	30	11
ii) Business Environment	Theory	70	24
	Internal	30	11
iii) Business Regulatory Frame work & Company Law	Theory	70	24
	Internal	30	11
iv) Any One Combination from the following-			

I) i. Agricultural Management	Theory	70	24
	Internal	30	11
ii. Co-operative Management	Theory	70	24
	Internal	30	11
II) i. Principles of Marketing	Theory	70	24
	Internal	30	11
ii. International Marketing	Theory	70	24
	Internal	30	11
III) i. Fundamentals of Insurance	Theory	70	24
	Internal	30	11
ii. Indian Banking System	Theory	70	24
	Internal	30	11
IV) i. Internet and World Wide Web	Theory	70	24
	Practical	30	11
ii. Essential of E-Commerce	Theory	70	24
	Internal	30	11
* V) i. Computer Programming with VB. Net & Oracle	Theory	70	24
	Practical	30	11
ii. Business Accounting with Computer Applications	Theory	70	24
	Practical	30	11
**VI) i. ERP, MIS & DSS	Theory	70	24
	Internal	30	11
ii. Business with WWW	Theory	70	24
	Practical	30	11

* The papers mentioned in Group (V) are compulsory for B.Com. Computer Application course

** The papers mentioned in Group (VI) are compulsory for B.Com. Computer Management. course.

Scheme for internal marks

For 15 Marks :	Class Room Test	...	05 Marks
	Home Assignment	...	05 Marks
	Seminar/Group Discussion	...	05 Marks
For 30 Marks :	2 Class Room Test	...	10 Marks
	(5 Marks each)		
	Home Assignment	...	10 Marks
	Seminar/Group Discussion	...	10 Marks

Amravati.
Date: 10/4/2012

(Dr.M.K.Khedkar)
Vice Chancellor

*** ORDINANCE NO. 147**
EXAMINATIONS LEADING TO THE DEGREE OF
BACHELOR OF COMMERCE (वाणिज्य स्नातक)

1. The following shall be the examinations, leading to the Degree of Bachelor of Commerce (वाणिज्य स्नातक) namely :-
 - (i) the B.Com. Part-I (वाणिज्य स्नातक भाग-१) Examination,
 - (ii) the B.Com. Part-II (वाणिज्य स्नातक भाग-२) Examination, and
 - (iii) the B. Com. Final (वाणिज्य स्नातक अन्त्य) Examination.
2. The duration of the Degree Course under this Ordinance shall be of three academic years with the B.Com. Part-I (वाणिज्य स्नातक भाग-१) Examination at the end of the first academic year, the B.Com. Part-II (वाणिज्य स्नातक भाग-२) Examination at the end of the second academic year and the B. Com. Final (वाणिज्य स्नातक अन्त्य) Examination at the end of the third year.
3. The Examinations specified in the preceding paragraph shall be held twice a year at such places and on such dates as may be appointed by the Academic Council.
4. Subject to compliance with the provisions of this Ordinance and of other Ordinances in force from time to time, an applicant for admission to:-
 - (A) the B. Com. Part-I (वाणिज्य स्नातक भाग-१) Examination shall have :-
 - (i) passed the 12th Standard Examination of the Maharashtra State Board of Secondary and Higher Secondary Education, with English at Higher or Lower level and Modern Indian Languages at Higher or Lower level with any combination of optional subjects;

OR

 XII Standard Examination of Maharashtra State Board of Secondary and Higher Secondary Education in Vocational Stream with one language only; or any other examination recognised as equivalent thereto; in such subjects and with such standards of attainments as may be prescribed;

* As amended by Ordinance No.1 of 1980, 43 of 1980, 4 of 1981, 30 of 1981, 12 of 1983, 19 of 1983, 7 of 1985, 4 of 1986, 17 of 1987, 10 of 1992, 4 of 1998, 2 of 1999, 9 of 2000, 11 of 2000, 16 of 2001 and 18 of 2003.

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

1. Languages :
 - i. English
 - ii. Any one of the Languages as per Syllabus
2. Commerce Discipline:
 - i. Book keeping & Accountancy.
 - ii. Principles of Business Management.
 - iii. Principles of Economics.
3. Applied Component :
Any one subject from the applied component group given below:
 - i) Computer Fundamentals and Operating System.
 - ii) Taxation in India.
 - iii) Advertising, Sales Promotion and Sales Management.
 - iv) Office Management and Secretarial Practice.
 - v) Principles and Practice of Insurance.

OR

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

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

*(AA) An examinee admitted in the Academic session 2003-04 for the B.Com. Part-I (वाणिज्य स्नातक भाग-१) and to be examined in Summer-2004 shall be examined in the following subjects namely:-

1. Languages :
 - i) English
 - ii) Any one of the languages as per syllabus
2. Commerce discipline:
 - i) Business Economics
 - ii) Financial Accounting
 - iii) Principles of Business Management
 - iv) Computer Fundamentals & Operating System.

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

Examination shall be examined in the following subjects namely :-

1. Languages :

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

- i. English.
- ii. Any one of the Languages as per Syllabus.
2. Commerce Discipline :
 - i. Economics (Money, International Trade and Public Finance)
 - ii. Advanced Accounting and Auditing.
 - iii. Mathematics and Statistical Techniques.
 - iv. Business Planning and Policies.
3. Applied Components :
Any one subject from the Applied Component Group given below.
Applied Component Group
 - i) Business Data Processing.
 - ii) Taxation in India.
 - iii) Advertising, Sales Promotion and Sales Management.
 - iv) Office Management and Secretarial Practice.
 - v) Principles and Practice of Insurance.
 - vi) Tax procedure and practices.

- (Notes) :**
1. The Examinee must offer same subject from the applied Component group which he had offered for B.Com.I Examination.
 2. The Examinees who offered the subject 'Computer Fundamentals and Operating System' for B.Com.Part-I from applied component group will have to offer the subject ' Business Data Processing' for B.Com.-Part II from the applied Component Group.).

Provided that every examinee shall be examined in the Language as offered for the B.Com. Part-I Examinations.

- ◆ (BB) An examinee admitted in the Academic session 2004-2005 for the B.Com.Part-II (~~एक वर्ष~~ ~~एक~~ ~~वर्ष~~ ~~एक~~ ~~वर्ष~~ ~~एक~~ ~~वर्ष~~ ~~एक~~ ~~वर्ष~~) and to be examined in Summer-2005 shall be examined in the following subjects namely:-

1. Languages :
 - i. English
 - ii. Any one of the languages as per syllabus
2. Commerce discipline:
 - i. Corporate Accounting

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

- ii. Business Mathematics and Statistics
- iii. Income Tax & Auditing
- iv. Money and Financial System
- v. Information Technology and Business Data Processing.

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

- @ 9. (C) An examinee for the B. Com. Final (वाणिज्य स्नातक -अन्त्य) Examination shall be examined in the following subjects namely :-

1. Languages :
 - i) English
 - ii) Any one of the Languages as per Syllabus.
2. Commerce Discipline :
 - i. Economics (Economics of Development)
 - ii. Cost & Management Accounting.
 - iii. Business and Industrial Laws.
 - iv. Business Administration.
3. Applied Component :
Any one subject from the Applied Component Group given below :
Applied Component Group
 - i) Computer Applications.
 - ii) Taxation in India.
 - iii) Advertising, Sales Promotion and Sales Management.
 - iv) Office Management and Secretarial Practice.
 - v) Principles and Practice of Insurance.
 - vi) Tax procedure and practices.

- (Notes) :**
1. The Examinee must offer the same subject from the applied component group which he had already offered for B.Com.-Part-I Examination.
 2. The Examinees who offered the subject 'Business Data Processing' for B.Com.-II from applied component group will have to offer the subject 'Computer Application' for B.Com.-III for the applied component group.)

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

■(CC)An examinee admitted in the academic session 2005-2006 for the B.Com.Final ($\overline{\text{B.Com.Final}}$) and to be examined in Summer 2006 shall be examined in the following subjects namely :-

1. Languages:
 - i. English
 - ii. Any one of the languages as per syllabus
2. Commerce Discipline:
 - i. Cost & Management Accounting
 - ii. Business Environment
 - iii. Business Regulatory Frame work & Company Law
 - iv. Any one combination from the following:
 - I. a) Financial Management
b) Financial Market Operations
 - II. a) Principles of Marketing
b) International Marketing
 - III a) Fundamentals of Insurance
b) Indian Banking system
 - IV a) Internet and world wide web
b) Essentials of E-Commerce

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

10. (A) The scope of the subjects shall be as indicated in syllabi.
- #(B) Notwithstanding anything to the contrary, examinee shall have an option to offer any of the Medias - Marathi, Hindi or English for the Practical Part of the examination in the subject 'Accountancy' at any of the Examinations for M.Com./B. Com. degree irrespective of the Media offered by them for Theory Examination.
11. The maximum marks which each subject carries and the minimum marks which an examinee must obtain in order to pass the B.Com. Part-I (वाणिज्य स्नातक भाग-१) or the B. Com. Part-II (वाणिज्य स्नातक भाग-२) or the B.Com.Final (वाणिज्य स्नातक अन्त्य) Examination as the case may be, shall be as indicated in Appendices "A" "B" and "C" respectively.

The maximum marks, which each subject carries and the minimum marks which an examinee must obtained in order to pass B.Com.Part-I ($\overline{\text{B.Com.Part-I}}$) or B.Com.Part-II

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

($\overline{\text{B.Com.Final}}$) or the B.Com.Final ($\overline{\text{B.Com.Final}}$) examination, Who shall be admitted in the academic session 2003-2004 for B.Com.Part-I, ($\overline{\text{B.Com.Part-I}}$), 2004-2005 for B.Com.Part-II, ($\overline{\text{B.Com.Part-II}}$) and 2005-2006 for B.Com.Final ($\overline{\text{B.Com.Final}}$) and shall be examined in Summer-2004, Summer-2005, and Summer-2006 respectively, shall be as indicated in appendices A,B, and C respectively appended to the related regulation.

12. (a) There shall be no classification of examinees successful at the B. Com. Part-I (वाणिज्य स्नातक भाग-१) and B.Com. Part-II (वाणिज्य स्नातक भाग-२) Examinations.
- (b) Division at the B. Com. Final (वाणिज्य स्नातक अन्त्य) Examination shall be declared on the basis of the aggregate marks at the B. Com. Part-I (वाणिज्य स्नातक भाग-१) Examination, the B. Com. Part-II (वाणिज्य स्नातक भाग-२) Examination and the B. Com. Final (वाणिज्य स्नातक अन्त्य) Examinations taken together.
Provided that the division of a candidate who has passed the B.Com.Final (वाणिज्य स्नातक अन्त्य) Examination after passing the Intermediate Examination of the University or the Intermediate Commerce or the B. Com. Part-I (वाणिज्य स्नातक भाग-१) Examination of any other University shall be declared on the basis of the aggregate of marks obtained by him in the qualifying Examination calculated in proportion to the total marks allotted to the B. Com. Part-I (वाणिज्य स्नातक भाग-१) and the marks of the B. Com. Part-II (वाणिज्य स्नातक भाग-२) and of the B. Com.Final (वाणिज्य स्नातक अन्त्य) Examinations taken together.
- (c) Successful examinees at the B. Com. Part-I (वाणिज्य स्नातक भाग-१) the B. Com. Part-II (वाणिज्य स्नातक भाग-२) and of the the B. Com. Final (वाणिज्य स्नातक अन्त्य) Examinations taken together and obtaining 60% or more marks in the aggregate shall be placed in the First Division; those obtaining less than 60% but not less than 45% in the Second Division and all other successful examinees in the Third Division.

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

14. Unsuccessful examinees at the above examinations can be readmitted to the same examination on payment of a fresh fee and such other fees as may be prescribed.
- @15 (A) Any person who has passed the First Degree Examination of this university in any Faculty except Commerce shall be admitted to the Examination in the additional subjects prescribed for the B. Com. Examinations, without being required to prosecute a regular course of studies in the subjects in a College, Such an examinee will be required to take the papers of subject from any of the group (except languages) comprised in any of the Boards of Studies prescribed for B. Com. Part-I Examination and the corresponding subjects from the same Boards of Studies prescribed for B. Com. Part-II and Final Examination simultaneously, and on securing not less than the minimum marks prescribed for the subjects shall be issued a Certificate of having passed the examination in that Additional Subjects as the case may be.
- (B) The application for admission to the Examination under (A) above shall be submitted to the Registrar not less than three months before the date of commencement of the Examination.
16. Provisions of Ordinance No. 18 of 2001, relating to an Ordinance to provide grace marks for passing in a head of passing and improvement of Division (Higher class) and getting distinction in the subject and condonation of deficiency of marks in a subject in all the faculties prescribed by the Statute No.18, Ordinance 2001, and of Ordinance No.10 relating to grant of Exemptions and Compartment shall apply to the Examinations under this Ordinance.
17. As soon as possible after the examination, but not later than 30th June, next following, in case of examinations held in March-April and 28th February next following, in case of examinations held in October-November, the Board of Examinations shall publish a list of successful examinees arranged in three Divisions. The names of the examinees passing the examination as a whole in the minimum prescribed period and obtaining the prescribed number of places in the First or Second Division shall be arranged in Order of Merit as provided in the Examinations in General Ordinance No. 6.

Provided that the merit lists only be published for Summer Examination.

18. Notwithstanding anything to the contrary in this Ordinance, no person shall be admitted to an examination under this Ordinance, if he has already passed the same examination or an equivalent examination of any other University.
19. Examinees successful at B. Com. Part-I (वाणिज्य स्नातक भाग-१) Examination and B. Com. Part-II (वाणिज्य स्नातक भाग-२) Examination shall be entitled to receive a certificate signed by the Registrar and those passing the B.Com Final (वाणिज्य स्नातक अन्त्य) Examination shall on payment of the prescribed fees receive a Degree in the prescribed form signed by the Vice-Chancellor.

* * * * *

% APPENDIX - A

(वाणिज्य स्नातक भाग-१)

B. Com. Part-I Examination.

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

+ APPENDIX -B

(वाणिज्य स्नातक भाग-२)

B. Com. Part-II Examination.

Subject	Paper	Maximum Marks	Minimum Marks
1) Languages :			
i. English	Paper	50	18
ii. Any one of the following Languages (Marathi, Hindi, Sanskrit, Urdu, Pali & Prakrit and Supplementary English)	Paper	50	18
2) Commerce Discipline :			
i. Economics (Money, Income, International Trade and Public Finance)	Paper	100	35
ii. Advanced Accounting & Auditing	Paper	100	35
iii. Mathematics and Statistical Technics.	Paper	100	35
iv. Business Planning & Policies	Paper	100	35
3) Applied Component:			
Any one Subject from the following	Paper	100	35
i) Business Data Processing	Theory Practical	60 40	21 14
ii) Taxation in India.	Theory	100	35
iii) Advertising, Sales Promotion and Sales Management.	Theory	100	35
iv) Office Management and Secretarial Practice.	Theory	100	35
v) Principles and Practice of Insurance.	Theory	100	35
vi) Tax procedure and practices	Theory Practical	80 20	28 7

- (Notes:** 1. The Examinee must offer same subject from the applied Component group which he had offered for B.Com.I Examination.
2. The Examinees who offered the subject 'Computer Fundamentals and Operating System' for B.Com.Part-I from applied component group will have to offer the subject 'Business Data Processing' for B.Com.Part-II from the applied Component Group.)

= APPENDIX - C

(वाणिज्य स्नातक अन्त्य)

B. Com. Final Examination.

Subject	Paper	Maximum Marks	Minimum Marks
1) Languages :			
i. English	Paper	50	18
ii. Any one of the following Languages (Marathi, Hindi, Sanskrit, Urdu, Pali & Prakrit and Supplementary English).	Paper	50	18
2) Commerce Discipline :			
i. Economics (Economics of Development)	Paper	100	35
ii. Cost & Management Accounting.	Paper	100	35
iii. Business and Industrial Law	Paper	100	35
iv. Business Administration	Paper	100	35
3) Applied Component :			
Any One Subject from the following.	Paper	100	35
i) Computer Applications.	Theory	60	21
	Practical	40	14
ii) Taxation in India.	Theory	100	35
iii) Advertising, Sales Promotion and Sales Management.	Theory	100	35
iv) Office Management and Secretarial Practice.	Theory	100	35
v) Principles and Practice of Insurance.	Theory	100	35
vi) Tax procedure and practices	Theory	80	28
	Practical	20	7

- (Notes:**
1. The Examinee must offer the same subject from the applied component group which he had already offered for B.Com.Part-I Examination.
 2. The Examinees who offered the subject 'Business Data Processing' for B.Com.-II from applied component group will have to offer the subject 'Computer Application' for B.Com.-III from the applied component group).

* * * * *

AMRAVATI UNIVERSITY.

The Executive Council dated 1/2-4-1977 has prescribed the Teaching Periods in the various subject as follows :

COMMERCE FACULTY

B.Com.Part-I	Accountancy	5 Periods per week.
	* Principles of Economics.	5 Periods per week.
	Other Subjects.	4 Periods per week.
	English	4 Lectures and 1 tutorial per week. (For a batch of 20 Students. A batch will not exceed 20 by more than 10% of 20)
	Other Languages	4 Periods per week.
B.Com.Part-II & B.Com.(Final)	* For all subjects except Languages *II For Languages	5 Periods per week.
	1.For English	3 Periods per week.
	2.For Marathi & Other Indian Languages.	2 Periods per week.

* Latest amended by the Executive Council, Dated 27/28-4-1979.

REGULATION NO. 41 OF 2003

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

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

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

- APPENDIX- A

(वाणिज्य स्नातक भाग-१)

B.Com. Part-I Examination

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

+ APPENDIX-B

(वाणिज्य स्नातक भाग-२)

B.Com. Part-II Examination.

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

+ APPENDIX-C
(वाणिज्य स्नातक अन्त्य)
B.Com. Final Examination.

Subject	Theory Practical	Maximum Marks	Minimum Marks
1) Languages :			
i. English	Theory	50	18
ii. Any one of the Languages as per syllabus	Theory	50	18
2) Commerce Discipline:			
i. Cost & Management Accounting	Theory	100	35
ii. Business Environment	Theory	100	35
iii. Business Regulatory Framework & Company Law	Theory	100	35
iv. Any One Combination from the following			
I) i. Financial Management	Theory	70	21
	Practical	30 *	14
ii. Financial Market Operations	Theory	70	21
	Practical	30 *	14
II) i. Principles of Marketing	Theory	70	21
	Practical	30 *	14
ii. International Marketing	Theory	70	21
	Practical	30 *	14
III) i. Fundamentals of Insurance	Theory	70	21
	Practical	30 *	14
ii. Indian Banking System	Theory	70	21
	Practical	30 *	14
IV) i. Internet and World wide Web	Theory	70	21
	Practical	30	14
ii. Essentials of E-Commerce	Theory	70	21
	Practical	30	14

*** SCORE SYSTEM IN PRACTICAL**

- i) Two best out of three periodical class tests held in a given course shall carry a weightage of 15 marks.
- ii) A better of the two assignment-based class presentations to be selflessly assessed by the teacher concerned shall account for 5 marks.
- iii) Active participation in routine class instructional deliveries shall become the basis for award of another 5 marks.
- iv) Overall conduct as a responsible student, mannerism and articulation, and exhibit of leadership qualities in organizing related academic activities shall claim consideration worth 5 marks.

Detailed Syllabus for B.Com. Final
1. LANGUAGES
(Effective from the Session 2012-2013)
(1) ENGLISH (COMPULSORY)

Time: 2 Hours

Marks : 35

Texts Prescribed-

1. FRAGRANTASPIRATIONS:

An Anthology of Prose & Poetry
Published by- S.Chand & Co. Nagpur

Lessons Prescribed :

- | | |
|------------------------------|-----------------------|
| 1. Globalisation | — Joseph Stiglitz |
| 2. The First Case | — M.K.Gandhi |
| 3. The Fly | — Katherine Mansfield |
| 4. Of Travel | — Francis Bacon |
| 5. Popular Superstitions | — Joseph Addison |
| 6. What I Require from Life | — J.B.S.Haldane |
| 7. The Function of Education | — J. Krishnamurti. |
| 8. The Doctor's Word | — R.K.Narayan |

Poems Prescribed :

- | | |
|---|-------------------------------|
| 1. Stay Calm | — Grenville Kleiser |
| 2. "Thou Art Indeed Just, Lord" | — G.M.Hopkins |
| 3. Yussouf | — James Russel Lowell |
| 4. A Psalm of Life | — Henry Wadsworth Longfellow. |
| 5. Say Not The Struggle Naught Availeth | — Arthur Hugh Clough. |
| 6. The Village School Master | — Oliver Goldsmith |
| 7. From Hamlet | — William Shakespeare |
| 8. Ode to Autumn | — John Keats. |

Distribution of Marks-

"Fragrant Aspirations" :

An Anthology of Prose & Poetry

- | | |
|--|------------|
| Q.1 Any 4 Short answer questions out of 7 (4 Marks each) | — 16 Marks |
| Q.2 Any 4 Short answer questions out of 7 (3 Marks each) | — 12 Marks |
| Q.3 ESSAY (Essay expected in about 300 words) | — 07 Marks |

Total — 35 Marks

(II) ANY ONE OF THE FOLLOWING LANGUAGES.

१) मराठी (आवश्यक)

पुस्तकाचे नांव -	संकल्प : भाग-३
प्रकाशकाचे नांव -	आत्माराम नामदेव गाडेकर, बुलडाणा.
प्रकाशनाचे नांव -	पैनगंगा पब्लिकेशन्स, बुलडाणा.

अनुक्रमणिका

विभाग- अ : वैचारिक

१)	माझे मृत्युपत्र	-	पंडित जवाहरलाल नेहरु
२)	वैज्ञानिक दृष्टिकोण	-	नरेन्द्र दाभोळकर
३)	पक्ष्यांपासून माणसाला	-	मारुती चित्तमपल्ली
	काय शिकता येईल ?		
४)	मातृभाषा आणि शिक्षणाचे माध्यम-		नागनाथ कोत्तापल्ले
५)	बदलते स्त्री जीवन	-	अरुणा ढेरे

विभाग - ब : ललित

६)	युवकांकडून अपेक्षा	-	साने गुरुजी
७)	आदर्श ग्रामरचना :	-	अण्णा हजारे
	स्वप्न आणि वास्तव		
८)	पाषाण-स्पंदने	-	भालचंद्र नेमाडे
९)	मांत्रिक	-	रा.रं.बोराडे
१०)	तुकारामांचे क्रांतिकारकत्व -		आ.ह.साळुंखे

विभाग- क : कविता

११)	दोन अभंग	-	तुकाराम
१२)	तीन अखंड	-	जोतीराव फुले
१३)	धन ओथंबुन येती	-	ना.धों.महानोर
१४)	पिप्पय	-	विठ्ठल वाघ
१५)	देश	-	यशवंत मनोहर
१६)	तेंव्हाही	-	नारायण कुळकर्णी कवठेकर
१७)	तर तुम्ही काय खाल ?	-	इंद्रजित भालेराव
	धत्तुरा !		

विभाग - ड : निबंध

(उद्योजकताविषयक, सामाजिक आणि पर्यावरणासंबंधी विषयांवर आधारित एक निबंध)

आवश्यक मराठीची एक प्रश्नपत्रिका राहिल.

वेळ : २ तास

गुण : ३५

गुण विभागणी

विभाग - अ	वैचारिक	पाठ क्र. १ ते ५	-	१० गुण
विभाग - ब	ललित	पाठ क्र. ६ ते १०	-	१० गुण
विभाग - क	कविता	पाठ क्र. ११ ते १७	-	०८ गुण
विभाग - ड	निबंध		-	०७ गुण
				३५ गुण

प्रश्नपत्रिकेचे स्वरूप

प्रश्न - १ ला	वैचारिक	-	एक दीर्घोत्तरी	६ गुण
प्रश्न - २ रा	वैचारिक	-	एक लघुत्तरी	४ गुण
प्रश्न - ३ रा	ललित	-	एक दीर्घोत्तरी	६ गुण
प्रश्न - ४ था	ललित	-	एक लघुत्तरी	४ गुण
प्रश्न - ५ वा	कविता	-	दोन लघुत्तरी	८ गुण
प्रश्न - ६ वा	निबंध	-	एक निबंध	७ गुण

(उद्योजकताविषयक, सामाजिक आणि पर्यावरणासंबंधी विषयांवर आधारित)

एकूण - ३५ गुण

- सूचना- १) प्रत्येक दीर्घोत्तरी व लघुत्तरी प्रश्नाला अंतर्गत पर्याय राहिल.
- २) प्रश्न क्रमांक १ ते ४ यांना प्रत्येकी अंतर्गत पर्याय राहतील.
- ३) प्रश्न क्रमांक ५ मध्ये अ आणि ब असे दोन विभाग राहतील. प्रत्येक विभागात दोन लघुत्तरी प्रश्न विचारले जातील. अ किंवा ब विभागापैकी एक विभाग सोडवावा लागेल.
- ४) निबंधासाठी पाच विषय दिले जातील, त्यापैकी एका विषयावर सुमारे ३०० शब्दांचा निबंध लिहावा लागेल.

२) हिन्दी (अनिवार्य)

समय - २ घंटे

कुल अंक : ३५

पाठ्यपुस्तक - हिन्दी गद्य - संकलन, संपादिका - मधुलिकाराय
प्रकाशक - एस चंद्र एण्ड कम्पनी लि. रामनगर, नई दिल्ली
 पाठ्यक्रम का इकाइयों में अंक विभाजन एवं प्रश्नों का स्वरूप निम्नानुसार है।

इकाई एक - उत्साह, उसने कहा था, खोकाबाबू का प्रत्यावर्तन, (१० अंक)
 साहित्य का स्तर एवं घीसा इन पाँच पाठों में से एक दीर्घांतरी प्रश्न पूछा जाएगा।

इकाई दो - धिक्कार, अशोक के फूल, अपनी अपनी हैसियत, मानवीय (१५ अंक)
 मूल्यों के प्रतिष्ठापक एवं जीवन-मृत्यु इन पाँच पाठोंमेंसे तीन-तीन प्रश्नों के दो समूह होंगे, जिनमें से किसी एक समूह के प्रश्नों के उत्तर देने होंगे। प्रत्येक प्रश्न पर समान ५ अंक और तीन प्रश्नों पर कुल अंक होंगे

इकाई तीन - निबंध लेखन - (१० अंक)
 (वाणिज्य, उद्योग अथवा कृषी विषयों में से ही निबंध लेखन दिया जाए)

सूचना - १. प्रत्येक प्रश्न के लिए विकल्प दिया जाए।
 २. दीर्घांतरी प्रश्न का उत्तर लगभग १०० पंक्तियों में अपेक्षित है।
 ३. लघूत्तरी प्रश्न का उत्तर लगभग २५ पंक्तियों में अपेक्षित है।
 ४. निबंध लेखन के लिए कम से कम पाँच विषय विकल्प के रूप में दिए जाएँ एवं निबंध कम से कम पाँच पाँच सौ शब्दोंका होना चाहिए।

५. **अंतर्गत मूल्यांकन - (१५ अंक)**
 १) इकाई मूल्यांकन - ५ अंक
 २) गृहपाठ - ५ अंक
 ३) परिसंवाद / समूहचर्चा - ५ अंक

संदर्भ ग्रंथ -

- व्यावसायिक हिन्दी - आर.एन.दुबे,प्रभाकर गुप्ता- प्र. नेशनल पब्लिशिंग हाऊस, दिल्ली.
- आधुनिक हिन्दी निबंध - डॉ. बापूराव देसाई - चिन्तन प्रकाशन कानपूर.

* * * * *

३) संस्कृत (आवश्यक)

वेळ - २ तास

एकूण गुण : ३५

पुस्तकाचे नांव - । संस्कृत - स्तबक : भाग-३, जय पब्लिकेशन्स, पुसद.
संपादक - प्रा. कु. अलका बेडेकर, डॉ. ज्योती नाईक, डॉ. माधुरी कलकोटे

भाग-१ महाकवी भवभूतीकृत उत्तररामचरितम् नाटक पंचमोड्डक - २० गुण
 भाग-२ भर्तृहरिकृत नीतिशतकम् मधील निवडक श्लोक - १० गुण
 भाग-३ व्याकरण - ०५ गुण

अ) १,४,६,१० या गणांच्या परस्मैपदी प्रथम भुतकाळी रूपे
 ब) पितृ, मातृ, सर्व या नाम-सर्वनामाची रूपे

अभ्यासक्रम व गुण विभाजन खालीलप्रमाणे करण्यात आले आहे.

वेळ : २ तास

एकूण गुण - ३५

भाग -१ -

प्रश्न-१ - तीन पैकी दोन श्लोकांचा अनुवाद - १० गुण
 प्रश्न-२ - दोन पैकी एक दीर्घांतरी प्रश्न - १० गुण

भाग-२ -

प्रश्न-३ - तीन पैकी २ श्लोकांचा अनुवाद - १० गुण

भाग-३ -

प्रश्न -४- आठ पैकी पाच रूपे ओळखा - ०५ गुण
 (शब्दरूपे व धातुरूपे एकत्रित)

संदर्भग्रंथ :

- उत्तरराम चरितम् - संपादक, प्रा. दि.मो. हातवळणे, सातारा
- उत्तररामचरितम् - संस्कृत सिरीज ऑफीस, वाराणसी
- नीतिशतकम् - भाषांतर - डॉ. माधुरी कलकोटे, परिमल प्रकाशन, पुसद.
- अभिनव संस्कृत व्याकरण - नवनीत पब्लिकेशन्स (इं) लि. शारदाश्रमाजवळ, भवानी शंकर रोड, दादर- मुंबई - ४०००२८

सूचना - अंतर्गत मूल्यांकनासाठी १५ गुण असून त्याचे विभाजन खालील प्रमाणे आहे.

- समूहचर्चा किंवा चर्चासत्र (परिसंवाद) : ०५ गुण
- घटक चाचणी : ०५ गुण
- गृहपाठ : ०५ गुण

* * * * *

४) पाली आणि प्राकृत (अनिवार्य)

वेळ - २ तास

गुण : ३५

Prescribed selections from Pali Texts -

अ) गद्य विभाग (गज्ज विभागो)

२० गुण

- १) अनिच्चं दुक्खं अनत्ता (सयुत्तनिकायपालि)
- २) वज्जीनं सत्त अपरिहानियधम्मा (महापरिनिब्बानसुत्तपालि)
- ३) गन्धकथावत्थु (मिलिन्दपद्दपालि)
- ४) मतकभत्तजातक (जातकपालि)

ब) पद्य विभाग (पज्ज विभागो)

१० गुण

- १) तण्हावग्गो (धम्मपदपालि)
- २) निमिराजचरिया (चरियापिटकपालि)
- ३) महामंगलसुत्त (सुत्तनिपातपालि)
- ४) अनोपमाथेरीगाथा (थेरीगाथापालि)

क) वाणिज्य संदेशवहन (वाणिज्जो संदेशवहनो)

०५ गुण

- १) पालि पत्र व्यवहार (पालि पण्णाचारो)
- २) पालि निबंध (पालि निबंधो)

गुण विभागणी

विभाग अ - गद्य विभाग	२० गुण
विभाग ब - पद्य विभाग	१० गुण
विभाग क - वाणिज्य संदेशवहन	०५ गुण

प्रश्नपत्रिका गुण विभागणी

प्रश्न १ ला - गद्य पाठावरील मुळ पाली उता-याचे दोन पैकी एक चे भाषांतर	-	१० गुण
प्रश्न २ रा - पद्य पाठावरील मुळ पाली चार गाथा पैकी दोन चे संसदर्भ भाषांतर	-	०८ गुण
प्रश्न ३ रा - गद्य पाठावरील दीर्घोत्तरी प्रश्न २ पैकी एक सोडवा	-	१० गुण
प्रश्न ४ था - पद्य लघुत्तरी - टिपणात्मक २ पैकी १ सोडवा	-	०२ गुण
प्रश्न ५ वा - पालि पत्रव्यवहार व पालि निबंध	-	०५ गुण

संदर्भ ग्रंथ -

१. दीधनिकायपालि	:	नालंदा संस्करण
२. संयुक्त निकायपालि	:	नालंदा संस्करण
३. जातकपालि	:	नालंदा संस्करण
४. विनयपिटकपालि	:	नालंदा संस्करण
५. मिलिन्दपन्हो	:	डॉ. विमलकिर्ती
६. धम्मपदपालि	:	डॉ. भ.आ. कौशल्यायन
७. चरियापिटक	:	डॉ. भिक्खु धर्मरक्षित
८. सुत्तनिपातपालि	:	डॉ. भिक्खु धर्मरक्षित
९. थेरीगाथा	:	डॉ. विमलकिर्ती
१०. पालि निबंधावली	:	डॉ. हरिशंकर शुक्ला

सुचना : अंतर्गत मूल्यांकनासार १५ गुण असून त्याचे विभाजन खालीलप्रमाणे -

१) समुहचर्चा किंवा चर्चासत्र	:	०५ गुण
२) घटकचाचणी	:	०५ गुण
३) गृहपाठ	:	०५ गुण

* * * * *

5) URDU (COMPULSORY)

Time : 2 Hours

Marks: 35

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

Published by TAFSA Printers & Publishers, Amravati.

UNITWISE DISTRIBUTION OF MARKS

UNIT-I The following lessons from Text : 08

لیر شعاعیں - ہندوستان میں عورت کی حیثیت

UNIT-II The following lessons from Text : 08

سائیر اسپیس تعلیم

UNIT-III The following lessons from Text : 08

کفن - اور جب ہم نے اسے پاس ہوئے

UNIT-IV The following lessons from Text : 07

سوداگرو سوداگری

UNIT-V Communication skill 04
(a) Official letters:
(b) Commercial letters :
Orders, Sale, Purchases letters. etc.

6) SUPPLEMENTARY ENGLISH

Time: 2 Hours Marks : 35

1. Current English for Language Skills

Ed. by M.L. Tikko and A.E. Subramanian

Published by Macmillan India Ltd. Nagpur.

Lessons Prescribed :

- | | | |
|-------|------------------------------|--------------------------------|
| i) | The Book of Nature | — Jawaharlal Nehru |
| ii) | A Day's Wait | — Ernest Hemingway |
| iii) | I was Gandhi's Jailer | — Patrick Quinn |
| iv) | Too Dear | — Leo Tolstoy |
| v) | My Greatest Olympic Prize | — James Owens |
| vi) | The Owl Who Was God | — James Thurber |
| vii) | My Struggle For An Education | — Booker T. Washington |
| viii) | Maori Villages | — M. Brown |
| ix) | Hari | — Nayantara Sahgal |
| x) | Michael Goes Climbing | — The Children's Encyclopedia. |

2. Great Expectations :

Retold by Patricia Atkinson.

Published by Macmillan India Ltd. Nagpur.

Distribution of Marks.

1. Current English for Language Skills.

- Q.1 Any 4 short-answer questions out of 7 .. 20 marks
(5 Marks each)
(Answers expected in about 100 words each)

2. Great Expectations

- Q.2 Any 3 short-answer questions out of 6 .. 15 Marks
(5 Marks each)
(Answers expected in about 100 words each.)

Total .. 35 Marks

2) COMMERCE DISCIPLINE

(i) COST AND MANAGEMENT ACCOUNTING

(To be implemented from the session 2012-13)

Time : 3 Hours

Marks : 70

Objective : This course exposes the students to the basic concepts and tools used in Cost and Management Accounting and provides an understanding of the application of accounting techniques for management.

Unit-I- 1.1 Introduction of Cost Accounting : Nature and scope of cost accounting; Cost concepts and classification; Methods and techniques; Installation of costing system.
1.2 Management Accounting : Meaning, nature, scope and functions of management accounting; Role of management accounting in decision making; Management accounting v/s financial accounting; Tools and techniques of management accounting.

Unit-II- 2.1 Accounting for overheads : Classification, absorption of overhead, Determination of overhead rates.
2.2 Cost Ascertainment : Unit or single costing, Problems on cost statement, Tender and quotations.

Unit-III- 3.1 Reconciliation of cost and financial accounts : Meaning, reasons for variations, Different treatment of items, Items appearing only in cost accounts. Problems on reconciliation of cost accounts with financial accounts.
3.2 Process Costing : Principles- Distinction between process and job order Advantages and disadvantages of process costing-losses and wastage. Joint and By-Products, Methods of assigning joint costs. Accounting for Joint and By-Product, Problems on process costing.

Unit-IV- 4.1 Financial statement : Ratio Analysis, Classification of ratio-Profitability ratios, Turnover ratios, Advantages of ratio analysis. Limitations of accounting ratios, Problems on Ratio, Analysis on profit and loss account basis.

4.2 Break Even Analysis : Break-Even concept. Direct costing and break-even indications, Break even indications and management decisions, Use of P/V Ratio for decision making, Cost-Profit-Volume relationship, Fixed cost variation. Problems on Break-Even Analysis.

Unit-V- Budget and Budgetary control :

- a) Meaning, objectives, Merit and limitations, Types of Budget. Fixed and flexible budgeting. Zero base budgeting. Responsibility accounting, Performance budgeting.
b) Problems on cash Budget and flexible Budget.

BOOKS RECOMMENDED :

- Arora M.N. : Cost Accounting – Principles and Practice; Vikas, New Delhi.
- Jain S.P. and Narang K.L. : Cost Accounting; Kalyani, New Delhi.
- Anthony Robert, Reece, et al : Principles of Management Accounting; Richard D. Irwin Inc. Illinois.
- Horngren, Charles, Foster and Datar : Cost Accounting – A Managerial Emphasis; Prentice-Hall of India, New Delhi.
- Khan M.Y. and Jain P.K : Management Accounting; Tata McGraw Hill.
- Kaplan R.S. and Atkinson A.A. : Advanced Management Accounting; Prentice India International.
- Tulsian P.C; Practical Costing; Vikas, New Delhi.
- Maheshwari S.N. : Advanced Problems and Solutions in Cost Accounting; Sultan Chand, New Delhi.
- M.C.Shukla, T.S. Grewal, M.P. Gupta : Cost accounting; Text and Problems; S.Chand & Company Ltd., 7361, Ram Nagar, New Delhi-110 055. Thoroughly Revised and Enlarged Ninth Edition, 2000.
- Jawaharlal : Cost accounting : second edition; Tata McGraw-Hill Publishing Company Ltd., New Delhi.
- Sk. Sahajahan Ali, Subir Datta, Ashit Baran Saha : Theory and Practice of Cost Accounting : S Chand & Company Ltd., Ramnagar, New Delhi – 110 055.
- Nigam and Sharma : Practical Costing ; Himalaya Publishing House, Bombay, Delhi, Nagpur.
- Asim Kumar Sengupta : Management Accountancy ; Academic publishers; Culcutta –9.
- P.V.Rathnam : Rathnam’s Costing Theory ; Kitab Mahal 15, Thornhill Road, Allahabad.
- S.P. Gupta; Management Accounting; Sahitya Bhawan, Agra.
- W.W.Bigg : Cost Accounts.
- H.J.Wheldon : Cost Accounting and Costing Methods.
- L.N.Gupta : Cost Accounts.
- R.R.Gupta : Cost Accounts.
- M.G.Shukla : Cost Accounts.
- N.Sarkar : Principles and Practice of Cost Accounting.
- Man Mohan Goyal : Principles and Practice of Management Accounting.
- N.Sarkar : Management Accounting.
- Hingorani : Management Accounting.
- R.K.Sawlikar, Dr.R.P.Ingole : Management Accounting- Das Ganu Prakashan, Nagpur.

- R.K.Sawlikar, Dr.R.P.Ingole : Cost Accounting- Das Ganu Prakashan, Nagpur.
- Prof.Y.R.Mahajan : Cost and Management Accounting- Pimpalapur & Co. Publishers, Nagpur.
- Dr.Pramod Fating, Dr. Milind Gulhane, Dr. Abdul Bari, Dr. Raju Rathi, Dr. Vilas Chopade & Prof. Sanjay Kale : Cost and Management Accounting - Sir Sahitya Kendra, Nagpur.

हिन्दी

- द आई.बी.सक्सेना : लागत लेखा विधी.
- द एम.एम. शुक्ल : लागत लेखा.
- द एम.एल.अग्रवाल : परिव्यय लेखांकन.
- द गुप्त, त्रिवेदी : लागत लेखा.
- द आर.बी.सक्सेना : प्रबंधन लेखांकन
- द एस.पी.गुप्ता : प्रबंधकिय लेखाविधी

मराठी

- द प्रा.बी.एल.जिभकाटे : परिव्यय आणि व्यवस्थापन लेखाकर्म-विश्व पब्लिशर्स अँड डिस्ट्रीब्युटर्स, नागपूर-३२
- द किशोर मोहरील, सौ.सुनिता मोहरील, प्रदिप घोरपडे, विनोद वगळे : परिव्यय आणि प्रबंधकीय लेखाकर्म - दासगणु प्रकाशन, नागपूर.
- द यु.एन.शुक्ल, एस.टी.कुळकर्णी , सतिश शास्त्री : परिव्यय आणि प्रबंधकिय लेखांकन
- द देशकर, सेठी : प्रबंधन लेखांकन
- द सेठी, धूत : परिव्यय लेखांकन ; विद्या प्रकाशन, नागपूर
- द धामीपुरीकर : परिव्यय लेखाकर्म.
- द प्रा.एस.एन. पिंजरकर , प्रा. राजीव गंगाधर आष्टिकर : प्रबंधकीय लेखांकन ; किताब महल, नागपूर.
- द डॉ. प्रमोद फटींग, डॉ.मिलींद गुल्हाने, डॉ.राजु राठी, प्रा. संजय काळे, प्रा.मनोज व्ही.जगताप, प्रा. शरद एन.कुलट : परिव्यय आणि प्रबंधकीय लेखांकन - सर साहित्य केंद्र, नागपूर.

(ii) BUSINESS ENVIRONMENT**Time: 3 Hours****Marks:70****Unit-I- Indian Business Environment**

- 1.1 Concept, Components, Importance and current trends in Indian Business Environments.
- 1.2 National Income, Saving, Investment, Measurement & Distribution of National Income, Parallel Economy.

- 1.3 Indian Trade & Industry- Balance of Trade & Balance of payment, Industrial sickness, Current Trends in Indian Industries.
- 1.4 Indian Agricultural- Main feature, Problems, Agriculture finance, Role of Agriculture in the Development of Indian Economy, Govt. Policy to Agriculture.

Unit-II-Problem in Development of India.

- 2.1 Human Resource in India: Population structure, Characteristics, Human resource as a production factor, Role of Indian human resource in Global scenario.
- 2.2 Unemployment in India- Causes, classification impact, remedies.
- 2.3 Indian Poverty- Concept, nature, causes, remedies, Role of Govt. in poverty abolition, vicious circle of poverty.
- 2.4 Regional imbalance & social injustice in India.

Unit-III-Role of Government.

- 3.1 Indian Industrial Policy : Concept, nature & significance, Indian Industrial policy-1956, 1980, 1991, 2007.
- 3.2 Free Trade policy, Export- Import policy, Foreign direct investment policy, SEZ.
- 3.3 L.P.G.- Concept, Effects on various sectors of Indian Economy, Constitutional approaches regarding new Economic policy.
- 3.4 Regulation of Foreign Investment.

Unit-IV-Planning in India.

- 4.1 Concept, Objects & Brief History of five year plan.
- 4.2 Detail study of Tenth five year plan & objective of Eleven five year plan.
- 4.3 Finance Commission : Objectives, Functions, Role in allocation of resources, Detail study of Eleven finance Commission.
- 4.4 Current trends in central & state planning impact of global economic changes on Indian planning.

Unit-V-International Business Environment.

- 5.1 International Trading Environment.
- 5.2 Foreign Trade & Economic Growth.
- 5.3 International Economic Grouping- SAFTA, SARC, European Union, Central American Common Market.
- 5.4 International Economic Institutions : GATT, IMF, World Bank, WTO, Counter Trade & N-Deal.

Books Recommended-

1. Indian Economy- Dutt. R, K.Sundarama, S. Chand, Delhi.
2. The International Business Environment - Sundaram & Black- Prentice Hall, New Delhi.
3. Indian Economy- Agrawal A.N.- Vikas Publishing House, New Delhi.

4. Environmental Economics, Hedge Lan – Mc Millan, Hampshire.
5. वार्षिक पर्यावरण : डॉ.आत्माराम पळनीटकर
६. भारतीय नियोजन आणि आर्थिक विकास : डॉ.श्री.आ.देशपांडे, विद्या प्रकाशन, नागपुर

(iii) BUSINESS REGULATORY FRAMEWORK AND COMPANY LAW

Time: 3 Hours

Marks:70

UNIT-I : Indian Contract Act, 1872. Principle of Contracts Sections 1 to 75 Specific Contracts.

UNIT-II: Special Contracts : Indemnity, Guarantee; Bailment and pledge; Agency.

Consumer Protection Act 1986 : Salient features; Definition of Consumer; Grievance redressal machinery.

The Right to information Act, 2005 : Salient features, Definitions, Procedure of obtaining information, Method of Disposal, Central and State information Commission, functions and duties of Commissions and Appeal over it.

UNIT-III: Sale of Goods Act, 1930

Formation of contracts of Sale ; Goods and their classification, price; Conditions and warranties; Transfer of property in goods; Performance of the contract of sales; Unpaid seller and his rights, Sale by auction; Hire purchase agreement.

Negotiable Instruments Act 1881 : Definition of negotiable instruments; Features; Promissory note; Bill of exchange & Cheque; Holder and holder in the due course; Crossing of a Cheque, Types of crossing; Negotiation; Dishonour and discharge of negotiable instrument.

UNIT-IV: Joint stock Company : Meaning; Kinds; Classification of company.

Formation of company : Promoter-duties, Liabilities and position. Incorporation of company, Memorandum of association, Articles of association and prospectus of company.

UNIT-V : Shares : Share capital; Members; Share capital transfer and transmission of shares.

Company Meetings- Kinds, quorum, voting resolutions, minutes.

Books Recommended :

1. Indian Contract Act, Sale of Goods Act and partnership Act.:
Desai T.R. S.C.Sarkar & Sons Pvt.Ltd.Kolkata.
2. The Negotiable Instruments Act. :
J.S.Khegamwala, N.M.Tripathi Pvt. Ltd.Mumbai.
3. The Principles of Mercantile Law :
Singh Awatar, Estern Book Company, Lucknow.
४. भारतीय व्यापारी व औद्योगिक कायदे : डॉ.विनायक द. पेंढारकर, पिंपळापूरे
ॲन्ड कंपनी, नागपूर.
५. व्यावसायिक कायदा : ए.एस.उखळकर, विद्या प्रकाशन, नागपूर.
6. Company Law and Secretarial Practice : Dr. P.J.Deshmukh.
7. Secretarial Practice : Desai and Kohali.
8. कंपनी सचिवाची कार्यपध्दती : ए.एस.उखळकर.
९. चिटणीसाची कार्यपध्दती : डॉ.प्रभाकर देशमुख.
१०. चिटणीसाचा व्यवसाय व कंपनी कायदा : शेजवलकर, न.च.देशमुख.
११. व्यवसाय नियामक कायदे : डॉ.विनायक द.पेंढारकर, प्रकाशक-पिंपळापूरे ॲन्ड
कंपनी पब्लिशर्स, नागपूर.
१२. व्यवसायिक कायदे : प्राचार्य ए.एस.उखळकर - प्रकाशक, पिंपळापूरे ॲन्ड
कंपनी पब्लिशर्स, नागपूर.
१३. कंपनी कायदा : डॉ.प्रभाकर देशमुख - प्रकाशक, पिंपळापूरे ॲन्ड कंपनी पब्लिशर्स,
नागपूर.
14. Business Regulatory Framework & Company Law : Dr.Arvind
Shende, Prof. Madhav Hate, Dr. Subhash Jadhao, Prof. Dnyaneshwar
Khadse, Prof. Prakash Neulkar-Anuradha Prakashan, Nagpur-24.
१५. केंद्रीय माहितीचा अधिकार : लेखिका-ॲन्ड. अमया शेलकर, नाशिक लॉ हाऊस,
औरंगाबाद.
१६. केंद्र शासनाचा माहितीचा अधिकार : लेखक उन्मेश गुजराथी, प्रगती बुक्स
प्रा.लि.मुंबई.

(iv) Any One Combination from the following

COMBINATION - I**(FINANCE)****(i) Agricultural Management****Time: 3 Hours****Marks : 70****Objective:-** To create awareness about the contribution and problem of agricultural sector.**Unit-I:** Role of agriculture in Economic, Development, Agro based Industries, Role of Government in Agricultural Development.**Unit-II:** Conventional and Non Conventional form of Agricultural products, Emerging branches of Agricultural products, Supporting services for Agriculture, Export potential for Agricultural products.**Unit-III:** Agriculture Marketing- Defination, Scope, Concept, Objective and problem, Differences in Agricultural and consumer marketing, Constraint in Agricultural marketing. Role of Agriculture product, Market committee and Co-operative Societies.**Unit-IV:** Agricultural Finance- Need, Types and sources, Causes of indebtness of formers.**Unit-V :** Supply Chain Management in Agriculture business : Cold chains, Organized procurement, Warehousing Mechanization of Agriculture, Manpower required for Agriculture.**Reference Books :**

- Agricultural Marketing in India : S.S.Acharya and N.C.Agrawal-Oxford & IBH Publishing Co.Pvt.Ltd.
- Agri Business Management in India : Text and Cases- Dr. Subash Bhawe.
- Banking Credit for Form input marketing Business : B.M.Desai & N.V.Namboodiri- Oxford & IBH Publishing Co.Pvt.Ltd.
- Indian Economy : Agrawal A.N.- Vikas Publishing House, New Delhi.
- Marketing Management : Ramaswamy- Himalaya Publication.
- भारतीय नियोजन आणि आर्थिक विकास : डॉ.श्री.आ. देशपांडे - विद्या प्रकाशन, नागपूर.
- शेतक-यांच्या आत्महत्या : चिंता आणि चिंतन : डॉ. मार्तंड खुपसे, समिर प्रकाशन, कळंब, जि. यवतमाळ.

B.Com. Final**(ii) Co-operative Management****Time: 3 Hours****Marks : 70****Objective :-** To create awareness about the Co-operative Movement.**Unit-I:** Principles of Co-operation, Origine and development of Co-operative movement in India. Co-operation as a form of business organisation. Classification of Co-operative Societies.**Unit-II:** Role, Function and structure of Co-operative societies. Co-operative training and eduction, Pre-service and in

service training. Financial assistance to Co-operative sector from Govt., Reserve Bank of India and S.B.I. and N.C.D.C. State Co-operative Bank and NABARD.

- Unit-III :** **Study of the working of :**
- Agricultural Credit Co-operative Societies.
 - Marketing Co-operative Societies.
 - District Co-operative Bank.
 - Industrial Co-operative Societies.
- Unit-IV :** Planning, Organisation, Direction, Controlling and Co-ordination of Co-operative Societies. Holding meetings of Co-operative Societies. Problems of Co-operative Societies.
- Unit-V :** Feature of Maharashtra Co-operative Societies Act. 1960. Bye-Laws of Co-operative Societies. Study of bye-Laws of selected types of Co-operative such as primary Agricultural Credit Co-operative Society, Dairy Co-operative Society, Consumer Co-operative Store.

Reference Books :

- Theory, History and practice of Co-operation by R.D.Bedi.
- Farm Credit and Co-operative in India by Naidu.
- सहकार सिध्दांत आणि व्यवहार : गो.स. कामत

**COMBINATION-II
(MARKETING)**

i) PRINCIPLES OF MARKETING

Time: 3 Hours

Marks:70

Objective: - To help the students to understand the concept of marketing and its applications.

Unit I: INTRODUCTION TO MARKETING

- Marketing – nature, scope and importance in Business and Economy.
- Concepts of Marketing – Production concept, Product concept, Selling concept, Marketing concept, & Modern Marketing concept.
- Marketing environment – External & Internal Environment Marketing Mix (4 P.s)
- Market Segmentation: Concept and bases
- Consumer behavior – Concept and factors affecting.

Unit II: PRODUCT DECISION

- Product – Concepts and types
- Product – Planning and development
- Packaging role and functions
- Brand name and Trade Mark
- Product Life Cycle.

Unit III: PRICING DECISION

- Price – meaning, objectives and importance
- Factors – affecting price of a product/service
- Pricing methods, Types discounts and rebates

Unit IV: DISTRIBUTION DECISION.

- Distribution Channels – Concept, functions and Types
- Factors affecting Choice of Distribution Channel.
- Retailers and Wholesaler
- Physical distribution of Goods – Transportation and Warehousing

Unit V: PROMOTION DECISION

- Promotion – Concept, Methods, and optimum mix
- Advertising media – Types and their relative merits and limitation
- Characteristics of an effective advertisement.
- Personal selling- concept, functions, of salesman classification of a successful sales person, selling as a career.

Reference books.

- . Marketing Management by Kotler. Prentice Hall of India.
- . Marketing Management by Varshneya and Gupta. Sultanchand and Sons.
- . Marketing Principles and Practice, by S.A.Chunawalla. Himalaya Publishing House.

ii) INTERNATIONAL MARKETING

Time: 3 Hours

Marks:70

Objective: - To acquainting student with the operation of Marketing in International Environment

Unit I: INTRODUCTION

- International marketing – Nature Definition & Scope.
- International Marketing Environment – External and Internal.
- Domestic Marketing V/s International Marketing, Transaction
- Foreign Market identification & Selection.

Unit II: PRODUCT PLANING FOR INTERNATIONAL MARKET.

- 2.1. Product design – Product adaptation, Standardization & Product life cycle
- 2.2 Packaging & Branding – Concept, Criteria for export packing.
- 2.3 Labeling and quality issues
- 2.4 After Sales Service

Unit III: INTERNATIONAL PRICING

- 3.1 Factors influencing International price
- 3.2 Pricing process & Methods
- 3.3 International Price quotation & Payment terms

Unit IV: PROMOTION OF PRODUCT / SERVICES ABROAD

- 4.1. Methods of International Promotion – Concept & Types
- 4.2 International Advertising – Nature, Rules & Advertising Design.
- 4.3 Direct Mailing & Sales Literature.
- 4.4 Personal Selling.
- 4.5 Trade Fairs & Exhibitions.

Unit V: INTERNATIONAL DISTRIBUTION.

- 5.1 Distribution Channels and logistics decisions.
- 5.2 Selection and appointment of foreign Sales agent.
- 5.3 Export Policy – Exim. Policy, Trends in Indian Foreign Trade.
- 5.4 Export Procedure – Product selection, Market Selection, Export Pricing, Export Finance, Documentation, Export Assistance and incentives.

Reference books.

- . International Marketing Management, by Dr. R.L. Varshney. Sultanchand & Sons.
- . International Marketing, by Fayerweather. Prentice Hall of India.
- . International Marketing, by Francis Cherunilam. Himalaya Publishing House.

**COMBINATION-III
(BANKING AND INSURANCE)
i) FUNDAMENTALS OF INSURANCE**

Time: 3 Hours**Marks: 70****Unit-I INTRODUCTION.**

- 1.1 Concept, Meaning and Brief History of Insurance.
- 1.2 Purpose and Need of Insurance.
- 1.3 Nature, Scope and Role of Insurance.
- 1.4 Insurance as a social security Tool.

- 1.5 Principles of Insurance.
- 1.6 Current trends in Insurance services in India.

Unit-II INSURANCE AGENT.

- 2.1 Definition and Meaning of an Agent.
- 2.2 Procedure for obtaining an Agency.
- 2.3 Various Functions of an Agent.
- 2.4 Validity of an agency.
- 2.5 Remuneration and Compensation of an Agent.
- 2.6 Suspension/Termination of an Agency.
- 2.7 Agents Regulation and Code of Conduct.

Unit-III TYPES OF INSURANCE.

- 3.1 Life Insurance – Meaning, Importance, Classification of Policies Surrender Value, Settlement of Policy Claims.
- 3.2 Marine Insurance- Meaning, Nature, Importance and Settlement of claims.
- 3.3 Fire Insurance- Meaning, Nature, Importance and Settlement of claims.
- 3.4 Crop Insurance- Meaning, Scope and Importance.
- 3.5 Accident and Property Insurance- Meaning, Scope, Importance and Settlement of claims.

Unit-IV MARKETING

- 4.1 Organizational Set-up of the Company.
- 4.2 Important Activities.
- 4.3 Product and Actuarial Profession.
- 4.4 Product Pricing and Actuarial Aspect.
- 4.5 Distribution Channels.
- 4.6 Market Share and Promotion Strategy.

Unit-V CONTROL AND REGULATION OF INSURANCE.

- 5.1 The Insurance Regulatory and Development Authority Act. 2000 and 2002.
- 5.2 General Insurance Business (Nationalization) Act. 1972.
- 5.3 Life Insurance Act. 1956.
- 5.4 Control and Regulation of Private Insurance Companies.

BOOKS RECOMMENDED:

1. Mishra M.N. : Insurance Principles and Practice. S.Chand & Co. New Delhi.
2. Insurance Regulatory Development Act. 1999.
3. Life Insurance Corporation Act. 1956

4. Mishra M.N. : Life Insurance Corporation of India, Vols. I,II&III, Raj Books, Jaipur.
5. Gupta O.S. : Life Insurance, Frank Brothers, New Delhi.

ii) INDIAN BANKING SYSTEM

Time: 3 Hours

Marks:70

Unit-I INDIAN BANKING SYSTEM.

- 1.1 Concept, Meaning and Brief History of Banking.
- 1.2 Structure and Organization of Banking.
- 1.3 Types of Banking- Unit Banking, Branch Banking, E-Banking, Retail Banking.
- 1.4 Banking Services- A.T.M., Debit Card, Credit Card, Agency Services.
- 1.5 Nature, Scope and Importance of Banking Services.
- 1.6 Current Trends in Banking Services in India.

Unit-II CO-OPERATIVE AND DEVELOPMENT BANKS.

- 2.1 Co-operative Bank- Meaning, Structure, Functions and Importance.
- 2.2 Regional rural Bank- Meaning, Objectives and Importance in rural development.
- 2.3 Development Bank- Concept, Objectives and Significance in Economic development.

Unit-III COMMERCIAL AND PRIVATE BANKS.

- 3.1 Commercial Banks- Meaning, Definition, and Structure.
- 3.2 Functions and Importance of Commercial Banks.
- 3.3 Private Banks- Concept and Meaning, Role of Private Banks in Indian Economy.
- 3.4 Foreign Banks- Concept, Working Services regarding in India.

Unit-IV STATE BANK OF INDIA AND RESERVE BANK OF INDIA.

- 4.1 Definition, Brief History, Organization of State Bank of India.
- 4.2 Objectives, Functions of State Bank of India.
- 4.3 Importance in Economic Development of State Bank of India.
- 4.4 Definition, Objectives and Functions of Reserve Bank of India.
- 4.5 Monetary Policy of Reserve Bank of India.
- 4.6 Credit Control, Measures, and their effectiveness.

Unit-V REGULATION OF BANKS.

- 5.1 Banking Regulation Act. 1949- Brief History and Social Control.

- 5.2 Applications of Banking Regulation Act.1949.
- 5.3 Regulation of Bank by Reserve Bank of India.
- 5.4 Regulation of Commercial Banks.
- 5.5 Regulation of Co-operative Banks.
- 5.6 Regulation of Private Banks.

BOOKS RECOMMENDED :

1. Panandikar S.G and Mithani D.M.: Banking in India, Orient Longman.
2. Reserve Bank of India : Functions & Working.
3. Sayers R.S. : Modern Banking, Oxford University Press.
4. Shekhar and Shekhar : Banking Theory and Practice, Vikas Publishing House, New Delhi.
5. Tennan M.L. : Banking Law and Practice in India, Indian Law House, New Delhi.
6. Dr.Sudhir Bodhankar, Dr.Medha Kanetkar : भारतीय बैंकिंग प्रणाली-Shri Sainath Prakashan, Dharampeth, Nagpur.

COMBINATION-IV (E-COMMERCE)

i) INTERNET AND WORLD WIDE WEB

Time: 3 Hours

Marks :100

(Theory: 70 Marks; Practical + Viva: 30 Marks)

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

Unit-I : The mechanism of the Internet :

Distributed computing; Client-Server computing; Internet Protocol Suite; Protocol stack; Open system interconnection reference model (OSIRM) based on the international organization for standardization(Application Layer, Presentation Layer, Session Layer, Transport layer, Network Layer, Datalink Layer and Physical Layer); TCP/IP protocol suite model; Mechanism transmitting the message across the network and function of each layer; Processing of data at the destination.

Unit-II: Internet Enabled Services:

Electronic mail; Mechanism to log on to the network; Mechanism to send and receive E-Mail; Usenet and Newsgroup; File transfer protocol(FTP); Telnet; Gopher;

Internet Relay Chat (IRC); Frequently asked questions(FAQ); The world wide web consortium (W3C)- Origin and evolution, standardizing the web; W3C members; W#C recommendations; Browsing Searching; Browsing and information retrieval; Exploring the world wide web; Architecture of world wide web; Hyperlink; Hyper Text Markup Language(HTML); Hyper Text Transfer Protocol(HTTP); Address-URL.

Unit-III: Designing Website/Webpage:

WW operations; Web standards; HTML-concepts and version; Naming scheme for HTML documents; HTML editor; Explanation of structure of the home page; Elements in HTML documents; Frontpage Express-Using Frontpage to create web pages; Entering text; Changing text size; Colour; Style; Font; Justification; Inserting images; Creating hyperlinks; Symbol; Lines; Labels and Forms.

UNIT-IV: Web Browsing:

Browsers; Basic functions of web browsers; Browsers with advanced facility; Internet Explorer; Netscape Navigator; Netscape Communicator.

Unit-V : Search Engine/Directories :

Directory; General features of the search engines; Approaches to website selection; Major search engines; Specialization search engines; Popular search engines/directories; Guidelines for effective searching; A general approach to searching.

BOOKS RECOMMENDED :

1. Agarwaka Kamlesh N. and Agrawala Deeksha: Bridge to the online Storefront; Macmillon India, New Delhi.
2. Phillips Lee Anne: Practical HTML 4, Prentice Hall New Delhi.
3. Minoli Daniel, Minoli Emma: Web Commerce Technology Handbook, Tata Mc Graw Hill, New Delhi
4. Deitel Harvey M. and Deitel Paul J. and Neita T.R.: Complete Internet and World Wide Web Programming Training Course; Prentice Hall, New Delhi.
5. इंटरनेट आणि वर्ल्ड वाईड वेब (w.w.w.) - Prof.S.M.Kolte, Pimpalapur & Co., Publishers, Nagpur.

SCHEME OF EXAMINATION

Year	Paper	Total Marks		Minimum Passing Marks	
		T	P	T	P
B.Com III	Internet and W.W.Web	70	* 30	24	11

*** Division of Marks for Practical.**

Record Preparation	5	Marks
Practical	15	Marks
Description	5	Marks
Viva	5	Marks
Total ..		30 Marks

(Use answerbook for practical provided by the University)

Notes : B.Com III Practical batch will be of 20 students.
Practicals: Based on syllabus.

ii) ESSENTIALS OF E-COMMERCE

Time: 3 Hours

Marks: 70

Objective :

The objective of this course is to familiarize the students with the basics of e-commerce and to comprehend its potential.

Unit-I: Internet and Commerce:

- 1.1 Business Operations: e-commerce practices vs traditional business practices; Concepts of b2b, b2c, c2c, b2g, g2b, g2c; Benefits of e-commerce to organizations, consumers and society; Limitation of e-commerce.
- 1.2 E-Commerce Operations : Credit card transaction; Electronic payment systems; Cybercash; Smart cards; Indian payment models.

Unit-II: Applications in B2C :

Consumers' shopping procedure on the internet; impact on dis-intermediation and re-intermediation; Global Market; Strategy of traditional departmental stores; Products in B2C models; Online banking and its benefits; Online financial services and their future; E-auctions-benefits, implementation and impact.

Unit-III: Applications in B2B:

Applications of b2b; Key technologies for b2b; Architectural models of b2b; Characteristics of the supplier-oriented marketplace, buyer-oriented marketplace, and intermediary-oriented marketplace; Benefit of b2b on procurement reengineering, Just in Time delivery in b2b; Internet based EDI from traditional EDI; Marketing issues in b2b.

Unit-IV : Applications in Governance :

EDI in governance; E-government; applications of internet; Concept of government -to-business, business-to-government, and citizen-to-government; E-governance models; Private sector interface in e-governance.

Unit-V : Emerging Business Models :

Retail model; Media model; Advisory model; Made-to-order model; Do-it-yourself model; Information model; Emerging hybrid models; Emerging models in India.

BOOKS RECOMMENDED :

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

Internal Assessment Scheme

1. Student will have to work under the guidance of the teacher and submit project report before one month of the commencement of the theory examination.
2. Student will have to work for project report throughout the year. He will visit different industries and consultants to seek their help and prepare project report under the guidance of the teacher.
3. A record of internal assessment must preserve and be presented by concern teacher for inspection if needed by concern authority upto six months from the date of declaration of result.
 - i) Weightage between theory and sessional should be 70%

and 30% respectively.

- ii) 30% marks will be based on continues evaluation of the student assignment, Class test, Seminars and Education tours and Project Report.

NOTE: Minimum three assignment and three Class test and one educational tour should be conducted clearing the year.

COMBINATION - V**(Computer Application)**

(To be implemented from the session 2012-13)

(i) COMPUTER PROGRAMMING WITH**VB.NET & ORACLE**

Time 3 hours)

(Marks-100

(70 Marks for Theory and 30 Marks for Practical)

Unit - I : Introduction to VB. Net, VB. Net project, design object, classes, Application object relationship, class design.

Unit-II : VB. Net Language : Variables, Expressions, Statements Blocks, Structure variables, enumevates, Classes object, Control structures : Selection structures, Sub functions & parameters, errors & exceptions, scope.

Unit-III : Object & Arrays : Data & object, Structures, Organizing data, arrays, collections, inheritance, Polymorphism. Winforms application : Winforms basics, user interface, Form Dialogus boxes, other options, Forms styles, Database & files in VB.Net.

Unit-IV : Introduction to ORACLE : History & standardisation of SQL, Elements of SQL Database object, reserve words, Keywords, Variable, Data type operators. Types of SQL : DDL (Data Definition Language), (DML) Data manipulation language and **(DCL)** Data Control Language.

Unit-V : PL/SQL : Introduction, Variable, Initialization of variable, Dynamic data types, Control Loop statements.

Reference Books :

1. Microsoft Press : MS Visual Basic .net step by step.
2. Microsoft Press : Programming MS Visual Basic. net.
3. Oracle Press : Oracle.
4. PL/SQL in 21 days (Techmedia) SAMS : Oracle PL/SQL.

Practical : At least 05(Five) practicals should be conducted on each unit.

Scheme of Examination

Year	Paper	Total Marks		Minimum Passing Marks	
		T	P	T	P
B.Com.III	Computer Programming with VB.Net & Oracle	70	*30	24	11

Division of Marks for Practical.

Record Preparation	05 Marks
Practical	15 Marks
Description	05 Marks
Viva	05 Marks

Total ... 30 Marks

(Use answer book for practical provided by the university)

Note : B.Com.III practical batch will be of 20 students.

Practical : Based on syllabus.

(ii) BUSINESS ACCOUNTING WITH COMPUTER APPLICATIONS

Time 3 hours) (Marks-100)

(70 Marks for Theory and 30 Marks for Practical)

Unit-I : Getting Started With Excel : Entering tables and values, using AutoSum, editing cell entries, simple formulas, Printing options, worksheet views. Working with Formulas and Functions : Creating complex formulas, inserting and typing a function, moving and copying data, Formatting a Worksheet : Adjusting font, alignment, column width, row height, colours, patterns, and borders Insert and delete rows and columns, apply conditional formatting Name and move a sheet. Working with Charts : Plan, create, move, resize, and format charts Change charts design and layout, annotate and draw on a chart, create a pie chart.

Unit-II : Analyzing Data Using Formulas : Use a variety of functions : concatenate, IF functions, PMT, AND Use named ranges. Managing Workbook Data : View and arrange worksheets,

Using Tables : Plan and create a table; add, find and replace, delete, sort, and print a table Using formulas in a table. Analyzing Table Data : Filter and extract data, look up values, data base functions, data validation, subtotals. Automating Worksheet Tasks : Work with macros :: plan enable, record, run edit, assign to shortcut keys and buttons. Data tables, goal seek, Pivot tables.

Unit-III : Brief note on different types of DBMS, Introduction to MS-Access Opening a Database, Using table, query, form, reports etc., Creating a Database Table using table wizard, and table window in design view, defining fields, primary key fields, using datasheet, modifying the design of a table, making a backup copy, etc. Working with Data :- Adding and Editing Data, Finding Records, Quick Sorts, Changing the Format of the Data Sheet, Working with columns, other format changes, Printing the datasheet. Querying and filtering your data :- Working with simple Queries, Working with more complex queries filters.

Unit-IV : Fast Forms, Reports, and Mailing Labels :- using Forms, AutoForms, Creating and using forms, the form wizard, working with data in the Form window, Creating a sample form, using report- auto reports, creating and using reports, the reports wizard, mailing labels and creating sample mailing labels.

Unit-V : Relational Databases in Ms-Access :- Creating a Default Relationship, Creating a Sample Database, Queries with Relational Databases, Reports and Forms on Relational Databases, Using Lookup Fields for Data Entry. Designing Custom Forms in Ms-Access, Working with Expressions, Designing Custom Reports, Using Advanced queries, Saving Time with Macros, utilities and Special Techniques.

Reference Books :

1. Alexis Leon & C.K. Thomas "DB2 (IBM's Database 2) The Complete Book for Application Programmers"- Comdex Computer Publication a division of Pustak Mahal.
2. Er. V.K.Jain "DATABASE MANAGEMENT SYSTEMS"- Dreamtech press, New Delhi.
3. Prof. S. Nandagoplan "Database Management Systems- A Practical Approach"- Sapna Book House, Bangalore.
4. John Kaufeld "Access 2002 for Dummies"- Willy Dreamtech India Pvt.Ltd.

Practical : At least 05(Five) practicals should be conducted on each unit.

Scheme of Examination

Year	Paper	Total Marks		Minimum Passing Marks	
		T	P	T	P
B.Com.III	Business Accounting with Computer Application	70	*30	24	11

Division of Marks for Practical.

Record Preparation	05 Marks
Practical	15 Marks
Description	05 Marks
Viva	05 Marks

Total ... 30 Marks

(Use answer book for practical provided by the university)

Note : B.Com.III practical batch will be of 20 students.

Practical : Based on syllabus.

COMBINATION - VI (Computer Management)

(To be implemented from the session 2012-13)

(i) ERP, MIS & DSS

Time : 3 Hours

Marks : 70

Unit-I **ERP Introduction :** ERP, ES, potential of ERP-ES, Reasons , Evaluation modules, solutions, standards, model, Implementation, Benefits, success, factors, case study.

Unit-II **ERP system :** ERP Project, Life cycle, client server computing, architecture, Introduction to SAP, ERP system evaluations, case study of M&M & HLL net in C.

Unit-III **Introduction to MIS :** Importance, concept, Definition IT & MIS, Nature & scope, characteristics, functions, structure, classification, Decision support, OAS, BES, FIS marketing IS, HRIS.

Unit-IV **DSS :** Development of MIS : System development stages, Approaches, system Analysis, system decisions, Implementation modes, planning, evaluation, maintainance.

Unit-V **DSS :** Decision making, model, types, purpose level, knowledge of outcomes. Methods Decisions theory, utility decision free optimisatee techniques, Information & system concept.

Reference Books :

1. Text Book & ERP- Mc Millan India.
2. Management Information system- Mc Millon India.
3. Alexis Leon. "ERP Demystified", Tata Mc Graw Hill.
4. Rahul V.Altekar "Enterprise wide Resource planning" Tata Mc Graw Hill.
5. Vinodkumar Garg & Venkitakrishan N.K. "Enterprise Resource planning concept & practice" P.H.I.
6. George M.Markakas, "Decision support" 2nd Edition Pearson Education,2005.
7. Efraaim Turban, Jay E Aronson, Ting-peng Liang, "Decision support systems" 7th Edition, Pearson Education, 2006.

Scheme of Examination

1. Weightage between theory and sessional should be 70% and 30% respectively.
2. 30% marks will be based on continuous evaluation of the students assignment, class test, case study & seminars.
3. Minimum two assignment, two class test, and four case studies should be conducted in a year.

Break-up of 30 Marks is as under

Assignment	05 Marks
Class Test	05 Marks
Case Study	20 Marks

30 Marks

Minimum passing marks :

Theory ...	24 Marks
Internal Assessment...	11 Marks

(ii) BUSINESS WITH WWW**Time 3 hours)****(Marks-100)****(70 Marks for Theory and 30 Marks for Practical)**

- Unit-I** : Concept features, and functions of e-commerce, e-commerce practices v/s traditional practices, scope and limitations of e-commerce, e-commerce security. Definition and types of e-commerce : B2B, B2C, C2C, and P2P, B2B service provider, e-distributor, procurement and just-in-time delivery.
- Unit-II** : Internet and its role in e-commerce, procedure of registering internet domain, establishing connectivity to Internet, tools and services of Internet, procedure of opening e-mail accounts on Internet. Transactions through Internet, requirements of e-payment systems, functioning of debit and credit cards, pre and post payment services.
- Unit-III** : Setting up internet security, maintaining secure information, encryption, digital signature and other security measures. Marketplace v/s Marketplace, impact of e-commerce on market, marketing issues in e-marketing, direct marketing, one-to-one marketing.
- Unit-IV** : Areas of e-financing, e-banking, traditional v/s e-banking, trading v/s e-trading, importance and advantages of e-trading, operational aspects of e-trading. Major characteristics, economic rules, impact on trading and intermediaries, impact on business processes and functional areas in banking, financial and insurance organizations.
- Unit-V** : Online booking systems, online booking procedure of railways, airlines, tourist and religious places, hostel and entertainment industry. State of e-commerce in India, problems and opportunities in e-commerce in India, legal issues, future of e-commerce.

Reference Books :

1. Daniel Amor, E-Business R (Evolution), Pearson Edu.
2. Krishnamurthy, E-Commerce Management, Vikas Publishing House.
3. David Whiteley, E-Commerce: Strategy, Technologies and Applications, Tata McGraw Hill.
4. P.T.Joseph, E-Commerce: A managerial Perspectives, Tata McGraw Hill.

***Practical :** At least Three (3) practicals should be conducted on each unit.

Scheme of Examination

Year	Paper	Total Marks		Minimum Passing Marks	
		T	P	T	P
B.Com.III	Business with WWW.	70	*30	24	11

Division of Marks for Practical.

Record Preparation	05 Marks
Practical	15 Marks
Description	05 Marks
Viva	05 Marks

Total ... 30 Marks

(Use answer book for practical provided by the university)

Note : B.Com.III practical batch will be of 20 students.

Practical : Based on syllabus.
