B.Com.Part-I Examination 2011

Prospectus No.2011151

संत गाडगे बाबा अमरावती विद्यापीट SANT GADGE BABAAMRAVATI UNIVERSITY

वाणिज्य विद्याशाखा (FACULTY OF COMMERCE)

अभ्यासक्रमिका

वाणिज्य स्नातक भाग-१,परीक्षा २०११ (त्रिवर्षीय अभ्यासक्रम)

PROSPECTUS

The B.Com. Part-I Examination 2011 (Three Year Degree Course)



2010

Price Rs. 8/-

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PUBLISHEDBY Dineshkumar Joshi Registrar Sant Gadge Baba Amravati University Amravati-444 602

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SANT GADGE BABAAMRAVATI 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

Ordinance 2001.

Ordinance No. 9 : Conduct of Examinations (relevent extracts)

marks in a subject in all the faculties prescribed by the Statute NO.18,

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

Jniversity.

Ordinance No. 6/2008 : For improvement of Division/Grade.
Ordinance No.19/2001 : An Ordinance for Central Assessme

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.

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DIRECTION

8/2010 date:

Subject: Scheme of examination for B.Com. Part-I

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

ANU

Whereas, the scheme of examinations for B.Com.Part-1 is provided in Regulation No 41 of 2003, under Appendix-A.

AND

Whereas, the Academic Council has resolved to accept the provision

meeting held on 9/11/2009 vide item No. 46.

of internal assessment marks for B.Com.Part-I, II & Final examinations in its

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.

Whereas, the Academic Council has accepted the changes in existing scheme of examination for B.Com.Part-1 to be implemented from the academic session 2010-2011.

AND

Whereas, the Academic Council in its meeting held on 9/11/2009 vide item No. 46 has resolved to refer the matter to the Ordinance Committee for amending the respective Regulation.

ANI

Whereas, the changes in scheme of examination is required to be incorporated in Appendix-A appended with the main Regulation No 41 of 2003 relating to the Examination leading to the Degree of Bachelor of Commerce (वाधिष्य स्नातक) (Three Year Degree Course).

AND

Whereas, original Regulation No. 41 of 2003 is required to be amended for changing the scheme of examination for B.Com Part-I.

AND

Whereas, the revised scheme of examination for B.Com. Part-I is to be made available from the academic session 2010-2011.

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 Regulation is time consuming process.

Now, therefore, I, Dr. Kamal Singh, Vice-Chancellor, Sant Gadge Baba Amravati University, Amravati in exercise of the powers conferred upon me under 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 (বাणিত্য स্নানক) (Three Year Degree Course) Direction, 2010.

- This direction shall come into force from the date of its issuence.The revised scheme of examinations for theory and inter
- The revised scheme of examinations for theory and internal assessment marks for B.Com Part-I from the academic session 2010-2011 shall be as given below-

Subject	ect		Maximum Minimum	Minimum
			Marks	Marks
1)	Languages:			
	i) English	Theory	70	21
		Internal	30	99
	ii) Anyone of the	Theory	70	21
	languages as per	Internal	30	99
	syllabus			
2)	Commerce Discipline:			
	i) Business Economics	Theory	70	21
		Internal	30	8
	ii) Financial Accounting	Theory	70	21
		Internal	30	9
	iii) Principles of Business	Theory	70	21
	Management	Internal	30	8
	iv) Computer Fundamentals Theory	Theory	60	18
	& Operating System	Practical	40	12

SCHEME FOR INTERNAL MARKS

For 30 Marks:

2 Class Room Test (5 Marks each)

...10 Marks

		Date: 3/5/2010	Amravati		
				Seminar/Group Discussion	Home Assignment
Vice-Chancellor	(Dr.Kamal Singh)	Sd/-		10 Marks	10 Marks

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

- The following shall be the examinations, leading to the Degree of Bachelor of Commerce (बाणिज्य स्नातक) namely :-
-) the B.Com. Part-I (वाणिज्य स्नातक भाग-१) Examination
- i) 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-३) Examination at the end of the first academic year, the B.Com. Part-II (वाणिज्य स्नातक भाग-३) 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.
- 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.
- 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-9) Examination shall have:-
-) 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;

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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;

- (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 :-
- passed the (विधिज्य स्नातक भाग-9) 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. Final (वाणिज्य स्नातक भाग-१) or the B. Com. Final (वाणिज्य स्नातक भाग-१) 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.
- 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 (वागिज्य स्नातक भाग-१) examination shall be examined in the following subjects namely:-

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.

- Languages
- Any one of the Languages as per Syllabus
- Commerce Discipline:
- Book keeping & Accountancy
- Principles of Business Management
- Principles of Economics.
- Applied Component:

given below: Any one subject from the applied component group

- Computer Fundamentals and Operating System
- Taxation in India.
- Advertising, Sales Promotion and Sales Management.
- Office Management and Secretarial Practice
- Principles and Practice of Insurance

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

- Tax Procedure and Practices.
- Advertising, Sales Promotion and Sales Management.
- Tourism and Travel Management.

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

- Languages :
- English
- ii) Any one of the languages as per syllabus
- Ņ Commerce discipline
- **Business Economics**
- ii) Financial Accounting
- iii) Principles of Business Management
- iv) Computer Fundamentals & Operating System
- (B) An examinee for the B. Com. Part-II (वाणिज्य स्नातक भाग-२)

Examination shall be examined in the following subjects

- Languages
- Any one of the Languages as per Syllabus
- Commerce Discipline:
- Economics (Money, International Trade and Public
- Advanced Accounting and Auditing
- Mathematics and Statistical Techniques
- **Business Planning and Policies**
- Applied Components:

given below. Any one subject from the Applied Component Group

Applied Component Group

- **Business Data Processing**
- Taxation in India.
- Advertising, Sales Promotion and Sales Management.
- Office Management and Secretarial Practice.
- Principles and Practice of Insurance
- Tax procedure and practices.
- (Notes : 1. applied Component group which he had offered The Examinee must offer same subject from the for B.Com.I Examination.
- B.Com.Part-I from applied component group wil Fundamentals and Operating System' for Component Group.). have to offer the subject 'Business Data Processing' for B.Com.-Part II from the applied The Examinees who offered the subject 'Computer

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

- (BB) An examinee admitted in the Academic session 2004. examined in Summer-2005 shall be examined in the following subjects namely:-2005fortheB.Com.Part-II (बाणिज्य रनातक भाग-२) and to be
- Languages :
- English
- **B.Com. Part-II Examination** ◆ Shall have force from the academic session 2004-2005 for

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

Commerce discipline:

- Corporate Accounting
- **Business Mathematics and Statistics**
- iii. Income Tax & Auditing
- iv. Money and Financial System
- 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:-
- Languages:
- English
- Any one of the Languages as per Syllabus.
- 2. Commerce Discipline:
- i. Economics (Economics of Development)
- ii. Cost & Management Accounting.
- Business and Industrial Laws.
- iv. Business Administration.
- 3. Applied Component:

Any one subject from the Applied Component Group given below:

Applied Component Group

-) Computer Applications.
-) Taxation in India.
- i) Advertising, Sales Promotion and S: Management.
- Office Management and Secretarial Practice
- 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.
- 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.)

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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 (वाणिज्य स्नातक अन्त्य) and to be examined in Summer 2006 shall be examined in the following subjects namely:-
- Languages:
- i. English
- ii. Any one of the languages as per syllabus
- Commerce Discipline:
- Cost & Management Accounting
- . Business Environment
- Business Regulatory Frame work & Company Law
- iv. Any one combination from the following:
- a) Financial Management
- b) Financial Market Operations
- a) Principles of Marketing
- b) International Marketing
- a) Fundamentals of Insurance

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

The maximum marks, which each subject carries and the minimum marks which an examinee must obtained in order to pass B.Com.Part-I (वाणिज्य स्नातक भाग-१) or B.Com.Part-II (वाणिज्य स्नातक भाग-१) or the B.Com.Final (वाणिज्य स्नातक अन्त्य) examination, Who shall be admitted in the academic session 2003-2004 for B.Com. Part-I, (वाणिज्य स्नातक भाग-१), 2004-2005 for B.Com. Part-II, (वाणिज्य स्नातक भाग-२) and 2005- 2006 for B.Com.Final (वाणिज्य स्नातक अन्त्य) 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 (বাণিত্য নোনক अन्त्य) Examination shall be declared on the basis of the aggregate marks at the B. Com. Part-I (বাণিত্য নোনক भाग-१) Examination, the B. Com. Part-II (বাণিত্য নোনক भाग-२) Examination and the B. Com. Final (বাণিত্য নোনক 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-३) 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-३) and of the B. Com.Final (वाणिज्य स्नातक अन्त्य)Examinations taken together.

(c) Successful examinees at the B. Com. Part-I (वाणिज्य मातक भाग-२) the B. Com. Part- II (वाणिज्य मातक भाग-२) and of the the B. Com. Final (वाणिज्य मातक अन्त्य) Examinations taken together and obtaining 60% or more marks in the

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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-२), 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 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

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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 (বাটাত্য নোলক भाग-१)
 Examination and B. Com. Part-II (বাটাত্য নোলক भाग-१) Examination shall be entitled to receive a certificate signed by the Registrar and those passing the B.Com Final (বাটাত্য নোলক প্রাক্ত) Examination shall on payment of the prescribed fees receive a Degree in the prescribed form signed by the Vice-Chancellor.

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% APPENDIX - A

(वाणिज्य स्नातक भाग-१)

B. Com. Part-I Examination.

wanagement. iii) Tourism and Travel Management.	i) Tax Procedure and Practices. ii) Advertising, Sales Promotion and Sales	ject from the	v) Principles and Practice of Insurance.	and Sales Management. iv) Office Management and	ii) laxation in India. iii) Advertising,Sales Promotion		 Applied Component: Any one Subject from the following Computer fundamentals and 	Management. iii. Principles of Economics	ii. Principles of Business	Commerce Discipline :Book Keeping and	Languages. (Marathi, Hindi, Sanskrit, Urdu, Pali & Prakrit and Supplementary English)	ii. Any one of the following	1) Languages :	Subject
Theory Sessional	Theory Sessional Theory Sessional	following Vocational Subjects Under	Theory	Theory	Theory	Practical	Theory	Theory	Theory	Theory		Theory	T D D D D D D D D D D D D D D D D D D D	Theory Practical
80 20	80 20 20	onal Subje	100	100	100	40	60	100	100	100		100	2	Maximum Marks
24 6	24 6 24	ects Under	30	30	30	12	1 8	30	30	30		30))	Maximum Minimum Marks Marks

+ APPENDIX -B

(वाणिज्य स्नातक भाग-२)

B. Com. Part-II Examination.

Insurance. vi) Tax procedure and practices	Secretarial Practice. v) Principles and Practice of	and Sales Management. iv) Office Management and	ii) Taxation in India.iii) Advertising, Sales Promotion	: 	3) Applied Component:Any one Subject from the followingi) Business Data Processing	Policies	Auditing Mathemat Statistical	ii. Advanced Accounting &	Commerce Discipline: i. Economics (Money, Income, International Trade and	Sanskrit, Urdu, Pali & Prakrit and Supplementary English)	ii. Any one of the following	1) Languages : i. English	Subject
Theory Practical	Theory	Theory	Theory Theory	Practical	Paper Theory	200	Paper	Paper	Paper		Paper	Paper	Paper
80	100	100	100	40	100 60	ō	100	100	100		50	50	Maximum Minimum Marks Marks
28 7	35	35	3 5 5	14	35 21	ć	ມ ຜ ກ ປາ	35	35		18	18	Minimum Marks

(Notes: 1. The Examinee must offer same subject from the applied Component group which he had offered for B.Com.I Examination.

Ņ applied component group will have to offer the subject Business Data Processing for B.Com.Part-II from the applied Component Group.) Fundamentals and Operating System' for B. Com. Part-I from The Examinees who offered the subject 'Computer

= APPENDIX - C

(वाणिज्य स्नातक अन्त्य)

B. Com. Final Examination.

-	'	;	:
Subject	Taper	Marks Marks	Marks
1) Languages :	J 5 5	n)	0
ii. Any one of the	Paper	50	18
following Languages			
(Marathı, Hindı, Sanskrit, Urdu, Pali &Prakrit and			
Supplementary English).			
2) Commerce Discipline:			
of Development)	Paper	100	35
ii. Cost & Management			
Accounting.	Paper	100	35
Industrial Law	Paper	100	35
iv. Business Administration	Paper	100	35
3) Applied Component:	J ; ; ;	5	כ ו
the following.	- 2 7 9		Ċ
 i) Computer Applications. 	Theory	60	21
ii) Tavation in India	Practical Theory	100 100	3 1 5 4
iii) Advertising, Sales Promotion	Theory	100	35
and Sales Management.	!)
Ⅳ) Office Management and Secretarial Practice	Theory	100	35
v) Principles and Practice	Theory	100	35
vi) Tax procedure and practices	Theory Practical	80 20	28 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.

Ņ 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).

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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 excced 20
		by more than 10%

of 20) Other Languages 4 Periods per week.

B.Com.Part-II * For all subjects 5 Periods per week.

&B.Com.(Final) except Languages
*II For Languages
1.For English 3 Periods per week.

1.For English2.For Marathi & Other2 Periods per week.Indian Languages.

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

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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 makes Regulation in respect of Examinations leading totheDegree of Bachelor of Commerce (বাणিज्य रनातक) (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

- 1. This Regulation may be called "Examination leading to the Degree of Bachelor of Commerce (বাণিত্য দোলক) (Three Year Degree Course) Regulation 2003.
- 2. This Regulation shall come into force from
-) the Academic session 2003-04 for B.Com.Part-I,
- i) the Academic session 2004-2005 for B.Com.Part-II, and
- iii) the Academic session 2005-2006 for B.Com. Final.
- 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.

* * * * *

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- 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
Commerce Discipline:Business Economics	Theory	100	30
ii. Financial Accounting	Theory	100	30
iii. Principles of Business	Theory	100	30
Management iv. Computer Fundamentals &	Theory	60	18
Operating System	Practical	40	12

+ APPENDIX-B

(वाणिज्य स्नातक भाग-२)

B.Com. Part-II Examination.

iii. Income Tax & Auditingiv. Money & Financial Systemv. Information Technology, andBusiness Data Processing	2) Commerce Discipline:i. Corporate accountingii. Business Mathematics and Statistics	 Languages: English Any one of the Languages as per syllabus 	Subject
Theory Theory Theory Practical	Theory Theory	Theory Theory	Theory Practical
100 100 60 40	100 100	50 50	Maximum Marks
35 21 14	35 5	18 8	Minimum Marks

+ APPENDIX-C

(वाणिज्य स्नातक अन्त्य)

B.Com. Final Examination.

Theory Maximum Minimum

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

* SCORE SYSTEM IN PRACTICAL

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

SYLLABUS

Prescribed for B.Com.Part-I Examination

1. LANGUAGES

(i) English (Compulsory)

Marks: 70 for Theory Time: 3 Hours

30 for Internal Assessment

Text Book Prescribed for Study

1) PRUDENCE: (As per the model Curriculum of the U.G.C. for B.Com.I and published by Orient Blackswan)

2)SYNERGY: Communication in English and study skills (Published by Orient Blackswan)

Unit-I All prose lessons from the prescribed text book PRUDENCE

Unit-II

Unit-III Grammar based on strictly on the text book-PRUDENCE

All poems from the prescribed text book-PRUDENCE

Change the Narration

 \oplus Change the Voice

0 Tense Froms

Synonyms and Antonyms

Idioms and phrases.

Unit-IV Communication Skill

The following chapters from the text book prescribed-SYNERGY.

- \mathfrak{S} Notices, Agendas & Minutes
- Business Correspondence
- Nonverbal Communication.

Distribution of Marks (70:30 Ratio)

Textual Components

Q.1- Prose-From PRUDENCE

Answer Question

Any five to be attempted out of seven

5x5 = 25 Marks

Q.2- Poetry-From PRUDENCE

Each Carrying 5 Marks

	ı

Any three to be attempted out of five	Answer Question

5x3 = 15 Marks

जागतिकोकरण आणि दुबेल

संत गाडगे बाबा

विभाग ब - ललित :

मधुकर वाकोडे उत्तम कांबळ रावसाहब कसब

जगण्याचे प्रयोजन

 \aleph

Grammer Exercise (Textual):-

Each Carrying 5 Marks

3	(a)
Voice Any two out of four	Narration Any one out of two
$2 \times 2 = 0.4 \text{ M}_{\odot}$	1x2 = 02 Ma

Iarks

% % .

वैभवाची उपेक्षा

पाण्याची चंगळ

भूमिकन्यांचे भाल प्रदेश

विजय कुवळेकर मिलींद बोकील द.भि.कुळकणी

श्रीकांत तिडके विश्वास पाटील

(0) <u>o</u> Tense Froms Any three out of five voice Any two out of four

2x2 = 04 Marks

Antonyms and synonyms

1x3 = 03 Marks

1x3 = 03 Marks

Any three out of five

Idioms and phrases Any three out of five 1x3 = 03 Marks

Q.4- Writing Skill :- (From "SYNERGY")

Communication in English and Study Skills

Notices, Agenda and Minutes Any one out of two

05 Marks

Any one out of two

 $\overline{2}$

Business Correspondence

05 Marks

Nonverbal Communication

 \Im

Any one out of two

05 Marks

Total marks for theory question paper 70 Marks

* * * * *

(ii) Any one of the following Languages.

भराठी (आवश्यक)

(गुण- १००

प्रकाशकाचे नाव प्रकाशनाचे नांव पुस्तकाचे नांव सकल्प : भाग - १ शिवराज प्रकाशन, बुलडाणा. दिलीप नागरिक

वेळ: ३ तास)

अनुक्रमाणका

विभाग अ - वैचारिक :

		2	141:1 01 - 4411(4) ·
<i>.</i> ~	लोकशाहीचे भवितव्य	1	डॉ.बाबासाहेब आंबेडकर
Ņ	रयतेचे राज्य	1	नरहर कुरुंदकर
'n	म.गांधी आणि डॉ.आंबेडकर	1	गं.बा.सरदार
≪	परंपरा आणि परिवर्तन	1	रा.चि.ढेरे
ىمج	महात्मा फुले यांचे क्रांतिकारकत्व	1	भा.ल.भोळे

	₹८.	₹6.	रह. रह	ېږ	₹	<i>v</i> .	<i>N</i> .	<i>₹</i> %	२०	<i>%</i> 9.	%.					% 6.		₹ €	۶ <i>۴</i> .	% «	~w.
	कोरडी बोंब	जगण्याचे सगळेच संदर्भ	नकार	धरण	जेव्हा कळले	केळीचे सुकले बाग	मृण्मयी	कुणाच्या वेदना	आठवण	नवा शिपाई	देव अजब गारोडी	ऊस डोंगा परी	डोईचा पदर	नको देवराया	पैल तो गे.	संतवाणी	ਗੇ	युवकांचा प्रतिसाद हीच आशा I	अल्पभूधारक	बॅरिस्टरचं कार्ट	निकेत - अनिकेत
मराठी (आवश्यक)	1	1	1	1	1	,	,	ı	1	ı	1	1	1	1	ı		विभाग - क -	-	,	1	1
यक)	लक्ष्मण महाडिक	अनुराधा पाटील	वसंत आबाजी डहाके	दया पवार	मधुकर केचे	अनिल	इंदिरा	शरच्वंद्र मुक्तिबोध	ना.घ.देशपांडे	केशवसुत	बहिणाबाई चौधरी	चोखामेळा	जनाबाई	कान्होपात्रा	ज्ञानेश्वर		कविता	मेधा पाटकर	बाबाराव मुसळे	हिम्मातराव बावस्कर	श्रीकांत तिडके

प्रश्नपत्रिकेचे स्वरुप

वेळः ३ तास)

(एकूण गुण - १००

सूक्ष्म वाचनाकरिता पाठ्यपुस्तक संकल्प भाग-१, शिवराज प्रकाशन, बुलडाणा हे पुस्तक अभ्यासक्रमासाठी राहोल.

व्यावसायिक संदेशवहन (व्यावसायिक पत्रलेखन, मुलाखत लेखन, जाहिरात लेखन हे विभाग अध्यासक्रमात राहतील.)

प्रश्न आणि गुण विभागणी पुढील प्रमाणे राहील

टिप:- क्र.२ हा विभाग सहाय्यक ग्रंथातून अध्यासावा.

गुण विभागणी

ı	ı	ı	1
विभाग ड - व्यावसायिक	विभाग क - कविता	विभाग ब - लिलत	विभाग अ - वैचारिक
संदेशवहन	1	1	1
	पाठ क्र.१७ ते २८	पाठ क्र.९ ते १६	पाठ क्र.१ ते ८
	- २० गुण	- २० गुण	- २० गुण

इकाई-9 :	^{१.} व्या इस वि पाटचपुस्तक	प्रश्न-८ वा प्रश्न-९ वा सूचना :- १. २.	प्रस्त-१ ला प्रस्त-२ रा प्रस्त-३ रा प्रस्त-४ था प्रस्त-५ वा प्रस्त-६ वा	م بخ ش
विभाजन अंक विभाजन , और प्रश्नों का स्वरुप - 'आधारभुत पाठ्यक्रम' के छः निबंधों में से तीन-तीन प्रश्नों के दो समुह होंगे, जिनमें से किसि एक समुह के तीन प्रश्नों के उत्तर देने होंगे । प्रत्येक प्रश्न के पाँच अंक और तीन प्रश्नों के कुल १५ अंक होंगे । प्रत्येक प्रश्न के पाँच अंक और तीन प्रश्नों के कुल १५ अंक) 'भाषागत पाठ्यक्रम' (वाणिज्य संकाय) के छः पाठों में से तीन- तीन प्रश्नों के दो समुह रहेंगे जिनमें से किसी एक समुह के तीन प्रश्नों के उत्तर देने होंगे । प्रत्येक प्रश्न के पाँच अंक और तीन प्रश्नों के कुल	' 🗗 👸	 मुलाखत लेखन जाहिरात लेखन दीघोत्तरी एक - १५ गुण प्रत्येक दीघोत्तरी प्रश्नाला अंतर्गत पर्याय राहील. लघुत्तर प्रश्नांकरिता विभाग अ आणि विभाग ब असे दोन विभाग राहतील. त्यापैकी कोणताही एक विभाग पूर्ण सोडवावा लागेल. 	- वैचारिक विभाग - दीर्घोत्तरी एक - १० गुण - वैचारिक विभाग - लघुत्तरी दोन - १० गुण - लितत विभाग - दीर्घोत्तरी एक - १० गुण - कविता विभाग - लघुत्तरी दोन - १० गुण - कविता विभाग - दीर्घोत्तरी एक - १० गुण - व्यवसायिक पत्रलेखन - दीर्घोत्तरी एक - १५ गुण	24 व्यावसायिक पत्रलेखन - १५ गुण (चौकशी, निमंत्रण, आभार, मागणी) मुलाखत लेखन - १० गुण (मुलाखतीचे स्वरुप, मुलाखतीची पूर्वतयारी, मुलाखतीचे प्रकार, मुलाखतीचे प्रात्यक्षिक) जाहिरात लेखन (जाहिरातीचे स्वरुप, जाहिरातीची माध्यमे, जाहिरातीची परिणामकारकता, जाहिरातीचे मसुदा लेखन) प्रश्न विभागणी
सुचनाः १) इत भूचनाः १) इत २) स ३) अ पाँ	हिंकाई-८ : हिंकाई-८ : हिंका	. 호마(축-10 : 연 호마(축-10 : 연 연 건	ड्काई-५ : प्र इकाई-५ : प्र प्र	संकाई-३ : वा इकाई-४ : वा इकाई-४ : व्य क मुह

> ाणिज्य सबंधी किसी अंग्रेजी के गद्यांश का हिंदी अनुवाद । मंक १५ अंक होंगे ।

दो गद्यांशों में से एक गद्यांश का अनुवाद अपेक्षित है ! (१० अंक)

यावहारिक भाषा एवं व्याकरण – (१० अंक)

इस इकाई का अंक विभाजन निम्नानुसार है)

लोकोक्तियाँ (दो)

रुहावरे (दो) ०२ अक

पर्यायवाची शब्द (दो) श्रुतीसम भिन्नार्थक शब्द (दो) ०२ अंक

०२ अक

इसके अंतर्गत कम्पनी, कारखाना, डेरी अथवा कृषी- फॉर्म या दुकान ातिवेदन लेखन (Report Writing) शब्द समूह के लिये एक शब्द (दो) ०२ अंक

जैसे वाणिज्यिक-संगठन का वार्षिक, अर्ध वार्षिक, त्रैमासिक या मासिक तिवेदन का लेखन अपेक्षित है ।)

क्रायोलयीन पत्र (एक पत्र) – नौकरी के लिये आवेदन पत्र ।

१० अंक

बीमा अधिकारी, एजेंट आदि को पत्र । बैंक और ग्राहक में परस्पर पत्र व्यवहार ।

यावसायिक पत्र (एक पत्र) १० अक

ऑर्डर एवं माल प्राप्ती की स्वीकृति । पूछताछ, निविदाये , निवेदित दर इत्यादि ।

शिकायत, दावा, एवं समझौता ।

भन्य पत्र एवं प्रारुप लेखन (एक पत्र) वित्तीय संस्थाओं एवं शासकीय संस्थाओं से पत्र व्यवहार । १० अक

तार का प्रारुप तैयार करना ।

व्यावसायिक एवं रोजगार संबंधी विज्ञापन का प्रारुप ।

आमंत्रण पत्र, शुभ कामना संदेश आदि का प्रारुप तैयार करना।

समाचार पत्र के संपादक को पत्र ।

रश्नो के उत्तर अधिकतम १५ पॅक्तियो में अपेक्षित है । हकाई १ और २ के अंतर्गत पूछे जाने वाले सभी प्रश्न लघुत्तरी होंगे ।

नभी प्रश्न विकल्प के साथ ही पूछे जायेंगे ।

भनुवाद के लिए प्रश्न पत्र में दिया गया अंग्रेजी गद्यांश लगभग १० क्तियों का होगा।

संदर्भ पुस्तके :

- १) हिन्दि रचना प्रबोध- डॉ. बच्चूलाल अवस्थी
- २) सामान्य हिन्दि बोधायन- डॉ. रामदयाल कोष्टा एवं डॉ. विजय कुमार सिंघई
- व्यावसायिक पत्र लेखन- डॉ के. पी. शाह
- ४) व्यावसायिक पत्र लेखन, बाजार, समाचार, तथा पत्र व्यवहार- डॉ.एस.सी. सक्सेना
- कार्यालय संगठन, विकास कला एवं व्यापारिक पत्र व्यवहार-डॉ.शिवदान सिंह चौहान.
-) हिन्दि कार्यालय निदेशिका डॉ. गोपीनाथ श्रीवास्तव

३) संस्कृत (आवश्यक)

पुरतकाचे नाव- संस्कृत-स्तबकः। वाणिज्य भाग-१

संपादक - प्रा.कु. अलका बेडेकर, डॉ.माधुरी कलकोटे, डॉ.ज्योती नाईक, परिमल प्रकाशन, पुसद

- १) हितोपदेशे मित्रलाभः (भाग-१)
- १) कथामुखम् (प्रस्तावना)
-) काकम्गकथा ।
-) लोभ; विनाशकारणम् ।
- अज्ञातकुलशीलेन संख्यं हानिकारकम् ।
-) गृधमाजोरयोः कथा ।
-) अतिसंग्रहस्य दुष्परिणामः ।
- धूतेवश्चकः शृगालः ।
- भासकृत स्वप्नवासवदन्तम चतुर्थोडउकः । (भाग-२)
- (अ) व्याकरणविभागः। (भाग ३)

<u>س</u> ي

- ब) अनुवादः ।
- (क) व्यावसायिक पत्रलेखन । (आदेशपत्रे व चौकशीपत्रे)

अ

सुक्ष्म वाचन :-

१) सरणत्तय

(खुद्दक निकाय)

अभ्यासक्रम व गुणांचे विभाजन खालीलप्रमाणे करण्यात आले आहे. एकुण गुण-१००

(१) हितोपदेशः (मित्रलाभः) गुण ३०

प्रश्न १ ला : तीन उता-यापैकी दोहोंचे भाषांतर करा

रष्टन २ रा : (अ) संदर्भासह वाक्याचे स्पष्टीकरण करा

(३ पैकी २ वाक्ये)

गुण- ०८

गुण- १५

४) कल्याणधम्मजातक

२) दससिक्खापदं ३) धम्मचक्कपवत्तन

(महावग्ग)

५) गिज्झ जातक

वळ ३ तास संदर्भ ग्रंथ प्रश्न ६ वा प्रश्न ५ वा ः(अ)अकारान्त पुल्लिगी, नपुसकल्लिगी, आकारान्त प्रश्न ३ रा : (ब) गण १,४,६,१० (उभय पदी) या धातूंची वर्तमानकाळी व (क) १० ओळीच्या मराठी उता-याचे संस्कृत भाषांतर करा (왕) व दीर्घड्रेकारान्त स्वप्नवासवदत्तम् (भासकृत) अंक ४ था ∞ व्यावसायीक पत्रलेखन- आदेशपत्रे व चौकशीपत्रे-आज्ञाधी रूपे ओळखा (७ पैकी ५) स्त्रिलींगी शब्द- यांची रुपे ओळखा (७ पैकी ५) महत्व व स्वरुप (४ पैकी २ पत्रांचे लेखन) स्लोकांचे भाषांतर करा (५ पैकी ३) दीर्घोत्तरी प्रश्न (२ पैकी १ संदर्भोसह वाक्यांचे स्पष्टीकरण करा दिघोंत्तरी प्रश्न (२ पैकी १) ४) पाली आणि प्राकृत (अनिवायं) व्यावसायिक संदेशवहन- तत्व व व्यवहार भासविरचितम रवप्नवासवदत्तम् (चतुथोडड्कः श्री नारायणपण्डितकृत हितोपदेशः (मित्रलाभः) S.M.Nagmia. Modern Business, Correspondance, Hindi Kitabs प्रकाशन, प्रकाशक-जगदीश भारद्वाज, जटवाडा लेखक- डॉ. संजय कप्तान, डॉ. संतोष सदार, बजाज (३ पैकी २ वाक्ये) हिन्दि कार्यालय निर्देशिका लेखक- गोपीनाथ श्रीवास्तव. सामायिक पब्लिकेशन्स, अमरावती Limited. Publishers, Bombay- J.C.Bahi, and ***** गुण- १०० गुण- १० गुण- ०७ गुण- १५ गुण- २० गुण- ३० गुण- ०५ गुण- ०८ गुण- ०७

Marks: 100

20

१० गुण १० गुण १० गुण

१० गुण

विभाग क-विभाग ब-विभाग अ-

प्रश्न ४ था

प्रश्न ३ रा

20

20

20

प्रश्न २ रा-

5 Marks

15 Marks

5 Marks

20 Marks

15 Marks

10 Marks

100 Marks

20 Marks

10 Marks

Letter Writing:-

20

2. COMMERCE DISCIPLINE

(i) BUSINESS ECONOMICS

Marks:100

Unit-I: NATURE AND SCOPE OF ECONOMICS:

Definition of Economics : Adam Smith, Marshall, Robbins & J.K.Mehata.

- 1.2 Nature of Economic Law Types, Limitations and importance.
- .3 Micro & Macro Economics, Meaning, Merits and Demerits.
- 1.4 Manegerial Economics: Concept and objectives.
- .5 Basic problems of an Economy.
- 1.6 Working of Price Mechanism

Unit-II: DEMAND:

- 2.1 Law of Demand, Elasticity of Demand:
- 2.2 Concept, Importance and Measurement of Elasticity of Demand.
- 2.3 Determinants of Elasticity of Demand.
- 2.4 Average Revenue, Marginal Revenue and Elasticity of Demand.
- 2.5 Price income and cross Elasticities.
- 2.6 Concept and Characteristics of Indifference Curve.

Unit-III: PRODUCTION FUNCTION:

- 3.1 Law of Variable Proportions.
- .2 Concept of ISO-quants.
- 3.3 Economic regions and optimum factor Combination.
- 3.4 Internal and External economics and diseconomics. THEORY OF COST:
- 3.5 Short-run and long-run cost curves.
- .6 Traditional and Modern approaches.

Unit-IV: MARKETSTRUCTURES:

- 4.1 Meaning & classification of Markets.

 Decisions of Business.
- 4.2 A) Perfect Competition:

Meaning and Characteristics.

Monopoly: Determination of price under monopoly.

Equilibrium of a firm, Comparison between competition

4.3 **B**)

33

and monopoly. Multi-plant monopoly.

Price discrimination, Practical applications

4.4 C) Monopolistic Competition:

Meaning and characteristics, Price and output determination under monopolistic competition.

Product differentiations selling cost, Comparison with perfect competition. Excess capacity under monopolistic competition.

4.5 D) Oligopoly:

Characteristics, indeterminate pricing and output.

Classical Models of Oligopoly; Price leadership; Collusive Oligopoly; Kinked demand curve.

Unit-V: 5.1 A) FACTOR PRICING:

Marginal Productivity theory and demand factors: Nature of supply of factors inputs.

5.2 B) WAGES:

Determination of wage rates under perfect competition and monopoly. Exploitation of Labour.

5.3 C) **RENT**:

Concept, Ricardian and Modern Theories of Rent: Quasi-Rent.

5.4 **D) INTEREST:**

Concept and Time preference, Loanable funds and Liquidity Preference Theory of Interest.

5 E) PROFIT:

Concepts and dynamic and risk bearing theory of Profit

BOOKS RECOMMENDED:

- 1. Ahuja H.L.: Business Economics: S.Chand & Co.New Delhi
- 2. Business Economics : Pimpalkar, Bapat, Joshi, Orient-Longmans.
- Koustsoyianni A Modern Micro Economics: Macmillan New Delhi
- . अर्थशास्त्राचे सिध्दांत प्रा.जी.एन्.झामरे, पिंपळापूरे प्रकाशन.
- 5. व्यावसायिक अर्थशास्त्र डॉ.रा.य.माहोरे, अंशुल पब्लीकेशन, नागपूर
- 5. अर्थशास्त्रके सिध्दांत जोशी, सिंग, श्रीवास्तव, जयपूर
- 7. आधुनिक सुक्ष्मअर्थशास्त्र के.पी.एम्.सुंदरम्.
- व्यावसायिक अर्थशास्त्र प्रा.एच.आर.तिवारी, डॉ.के.के.पाटील, डॉ.बी.बी.तायवाडे आणि वाय.पी.सिंग: अद्वैत प्रकाशन, अकोला.
- 9. Business Economics : Dr. Sudhir Bodhankar, Dr. Medha Kanetkar, Shri Sainath Prakashan, Nagpur.
- Business Economics: Dr. (Mrs.) Pushpa Tayade- Shree Mangesh Prakashan, Ramdaspeth, Nagpur-10.

- 11. Business Economics (English Edition):Dr.G.N. Zamare-Pimpalapure & Co. Publishers, Nagpur.
- व्यावसायिक अर्थशास्त्र (मराठी आवृत्ती) :डॉ.जी.एन.झामरे-Pimpalapure & Co. Publishers, Nagpur.

(ii) FINANCIAL ACCOUNTING

les : 3 Hours Marks : 1

Objective:- To impart basic accounting knowledge as applicable to business.

- Unit-I 1.1 Meaning and Scope of Accounting: Need, development and definition, Book keeping and Accounting, Persons interested in accounting; Branches of accounting, Objectives of accounting, Accounting principles, Accounting standards in India, Accounting Concepts & Conventions.
- 1.2 Accounting Transactions: Accounting Cycle, Journal Transfer, closing and adjustment entries and Ledger, Relationship between Journal and Ledger, Rules regarding posting, Sub division of journal, Trial balance.
- Unit-II 2.1 Final Accounts of Individuals: Manufacturing account, Trading account, Profit and Loss account, Balance sheet with Adjustment.
- 2.2 **Rectification of errors**: Rectification entries, Effects of Rectification on Profit and Financial position.
- 2.3 Single Entry System : Simple problems on Single Entry System.
- Unit-III 3.1 Depreciation and Reserves: Concept of depreciation, Different methods of depreciation, Depreciation policy as per Accounting Standard, Problems on Straight line method and Reducing balance method; Provisions and Reserves.
- 3.2 Accounts of Non Trading Institutions.

Unit-IV Special Accounting Areas:

- 4.1 Branch Accounts (Excluding Foreign Branch).
- 1.2 Accounts of Co-operative Societies.
- Unit-V I) Insolvency Accounts of an Individuals
- II) Self Balancing ledger system.

BOOKSRECOMMENDED

- * Anthony, R. N. and Reece, J. S.: Accounting Principles; Richard Irwin Inc.
- Gupta, R. L. and Radhaswamy, M: Financial Accounting; Sultan Chand and Sons. New Delhi.
- Monga J. R. Ahuja Girish, and Sehgal Ashok: Financial Accounting; Mayur Paper Back, Noida.
- Mayur Paper Back, Noida.

 * Shukla, M. C., Grewal T.S., and Gupta, S. C.: Advanced Accounts; S Chand & Co New Delhi.
- * Compendium of Statement and Standards of Accounting; The Institute of Chartered Accountants of India, New Delhi.

 * Agarwala A. N., Agarwala K. N.: Higher Sciences of Accountancy;
- Kitab Mahal, Allahabad. (Hindi and English)

 * Ashok Banerjee: Financial Accounting; Excel Books, New Delhi –
- 110028.
 N. Vinayakam, P.L.Mani, K.L.Nagarajan: Principles of Accountancy
- R. Khayakan, F.L.Man, K.L.Naga ajan Frinciples of Accountance (Pvt.) Ltd., New Delhi 110 055.

 R. R. Gunta · Advanced Accountance
- R.R.Gupta: Advanced Accountancy.
- Jain, Narang (Kalyanipulli): Advanced Accountancy.
- William Pickles : Accountancy.
- A. Mukherjee, M. Hanif: Modern Accountancy; Tata McGraw Hill Publishing Co. Ltd.
- P.C.Tulsian: Accountancy; Tata McGraw Hill Publishing Co. Ltd.
- * Monga, Gandhi, Kadu: Advanced Accounts; National Publishing House.
- S. Chakravorti : Advanced Accounting.
- Fundamentals of Accounting: R.L.Gupta & V.K.Gupta, Sultanchand & Sons.
- Fundamentals of Accounting: T.P.Ghosh, Sultanchand & Sons.
- Financial Accounting: Payal Prakashan, Nagpur
- Financial Accounting: V.R.Mohota, Rashi publication, Arni, Distt. Yavatmal.
- * Financial Accounting: Dr.Gajanan Patil, Dr.Shakil Sattar, Dr.Anil Bhawsar, Dr.Dattatraya Gujrathi-Das Ganu Prakashan, Nagpur
- Financial Accounting: Dr.Kanetkar Medha, Dr. Baheti D.R.- Shri Sainath Prakashan, Nagpur.

हिन्दी

रूपराम गुप्त, विद्यासरन गुप्त : एडवांस्ड एकांउन्टेन्सी; आगरा बुक स्टोअसे

सक्सेना, वैश्य : उच्च लेखाकर्म

डॉ. एस.एम.शुक्ला : अडव्हान्स अकोन्टन्सा

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डॉ.एम.पी.खंडेलवाल : उच्चतक लेखाकमे.

ए.एन.अग्रवाल : उच्चतर लेखाविज्ञान.

जे.के.अग्रवाल : बृहत लेखाकमे.

गुप्ता, अग्रवाल : एडवान्सड एकाउन्ट्स; एस.चान्द.

मराठी

डॉ. शुक्ल, डोंगरे, मोहता : लेखा तत्व आणि व्यवहार ; पिंपळापुरे ॲण्ड कं. पब्लिशर्स, नागपर

प्रा. अरविंद शेंडे, प्रा.अब्दुल बारी : वित्तिय लेखांकन भाग-१ ; अनुराधा प्रकाशन नागपूर.

प्रा. अरविंद शेंडे, प्रा.अब्दुल बारी : आर्थिक लेखांकन भाग-१ ; अनुराधा प्रकाशन,

गजानन पाटील, भरत मेघे, विलास चोपडे : आधिक लेखांकन ; दत्त सन्स, सदर, नागपुर:

प्रा.भ.नी गर्गे, प्रा.वि.द.पेंढारकर, ज.अ.पाध्ये : उच्च लेखाकर्म ; मंगेश प्रकाशन.

प्रा.लांजेवार, गुल्हाने, कडु : लेखाकर्म भाग-१ ; संगम प्रकाशन.

नाथ, लांजेवार, भागवत : उच्च लेखाकर्म भाग-१ ; महाराष्ट्र राज्य ग्रंथ निर्मिती मं.

प्रा.ए.एस.उखळकर : उच्च लेखाकमे भाग-१ ; विद्या प्रकाशन.

रोडे, स्मार्थ, ढोन्बरे : प्रथम वर्ष जमाखर्च - खंड १ ; एस.चांद कं.लि.

(III) PRINCIPLES OF BUSINESS MANAGEMENT

ME:3 Hours Marks:100

Objective- To familiarizes the students with the basics of Management.

Unit I: INTRODUCTORY

- 1.1 Business Meaning, Nature, Scope and objective
- 1.2 Management Concept Nature, Importance and Process
- 1.3 Managerial Role and its importance (Mintzberg)
- .4 Development of Management Science- F. W. Taylor, Mayo, Drucker, Feyol's Contributions
- 1.5 Approaches to management

Unit II: PLANNING

- 2.1 Planning- Concept and process
- .2 Types of Planning
- 2.3 Strategy- Meaning and Formulation

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2.4 Decision Making- Definition and process

2.5 Environment analysis, Swot analysis

Unit III: ORGANIZING

3.1 Organizing- Concept, nature and significance

.2 Authority and Responsibility and Accountability

3.3 Centralization and Decentralization- Concept and Advantages and Disadvantages

3.4 Organization structure- Forms and contingency factors

3.5 Depart mention – Concept and bases

Unit IV: DIRECTING

4.1 Motivation - concept - 2 Theories, Maslow, Harzberg Theory X, Theory Y, Theory Z Financial and Nonfinancial incentives

.2 Leadership- Concept, Theories and Styles

3 Communication- Nature, Process, Types of communication, Barriers to Communication

Unit V: CONTROLLING

5.1 Concept and process of control

2 Techniques of control

5.3 Effective Control Systems

5.4 Management of change- Concept, process and Resistance to change

Reference books:

Management Concept and Practices, by Manmohan Prasad. Himalaya Publishing House.

 Essentials of Management by Weihrich and Koontz. Tata McGraw Hill.

* Principles and Practice of Management, by Dr.L.M.Prasad. Sultanchand & Sons.

Management Concept and Principles, by Manmohan Prasad.
 Himalaya Publishing House.

Management, by Stoner& Freeman. Prentice Hall of India.

* Fundamentals of Managements, by Robbins.Pearson Education.

Management Principles and Practices, by Prasad, Lallan & Gulshan. S. Chand.

* व्यवसाय व्यवस्थापनाचे सिद्धांत - Prof. S.M.Kolte, Pimpalapure & Co. Publishers, Nagpur.

$(\,60\,\mathrm{Marks}$ for theory $+\,40\,\mathrm{Marks}$ for Practical)

Objective: The objectives of this course are to provide basic information of computer, Word Processing and Presentation

Fundamentals of Computer:

of Computer (By Logic and By size). Characteristics of Computer, Generations of Computer, Types Introduction: Definition of Computer, Evolution of Computer,

Input Unit, Output Unit and CPU: Memory Unit, Arithmetic Basic Computer Organization: Computer Block Diagram Unit, Control Unit.

Unit-II Storage: Primary Storage: Concept of Memory, RAM: Read Write: SRAM, DRAM; Read-Only: ROM, PROM and EPROM

Memory card, Data Card. Floppy Disk, Hard disk, Compact disk, Optical Disk, Pen drive Secondary Storage, Devices: Magnetic Tape, Magnetic Disk, Secondary Storage: Concept of Secondary Storage

Software: Concept of Software, Types of Software Application Software & System Software.

Generational Languages. Languages: Concept of Computer Languages, Machine Language, Assembly Language, High Level Language, 4th

Operating System : Concept of Operating System

CHKDSK, PATH, ATTRIB, EDIT. MD,RD,PROMPT, COPY CON; External Commands: FORMAT, DISKCOPY, X-COPY, BACK UP, RESTORE Internal Commands: DIR, COPY, DEL, TYPE, REN, CD MS-DOS: Introduction to MS-DOS, MS-DOS Commands

My Computer, My Documents, Recycle Bin, Internet Explorer Window, Document Window & Dialog box, Desktop, Icons Features of Windows, Types of Windows: Application Window: Window XP/Vista: Introduction to Windows Task Bar, Properties, Management of the Files & Folders.

Mail Merge, Printing a Document. Inserting Clip Arts, Links, Text Box, Word Arts, Drop Cap Document Setup, Header & Footer, Creating tables and chart Menus, Creating and Saving Document, Formatting Text and MS Word 2003/2007/Higher: Concept of Word processing Working With MS-WORD: MS-Word Screen, Working with

Unit-IV

Unit-V presentations, Adding text, Clips & Word Art to Slides, Ms PowerPoint 2003/2007/Higher: Concept of Presentation, and Printing. Gallery, Color Layout, Slide Effects & Slide Show, Saving MS-PowerPoint Screen, Creating, Saving and Opening Working with different Slide Views, Background features

BOOKS RECOMMENDED:

- Fundamentals of Computers-V Rajarman (PHI)
- Computer Fundamentals- B.Ram (WE)
- Introduction to IBMPC & Applications-Taxali
- MS-OFFICE (PHI)
- MS-OFFICE (BPB)
- 6. 5. MS-OFFICE (TMH)
- Yeats: Systems Analysis & Design; Macmillan India, New Delhi.
- Prakashan, Nagpur. Basics of Computer and Business Mathematics, By Dr. Rajiv Ashtikar, Dr.Santosh Sadar and Prof. Vilas Chopade: Payal
- Pimpalapure & Co. Pub., Nagpur. Computer Fundamentals & Operating System : Supriya Bhagade-
- 10. Co. Publishers, Nagpur. संगणक मूलतत्वे आणि चलन प्रणाली- Prof. S.M. Kolte, Pimpalapure &

Practicals based on Syllabus.

- Dos Commands & Window XP/Vista
- MS Word 2003/2007/Higher
- MS Power Point 2003/2007/Higher

Notes: B.Com-I Practical Batch will be of 20 students

SCHEME

		B.COM.I		Year
Operating System	Fundamentals &	Computer		Paper
B		60 *40	Н	Total
		*40	P	Total Marks
		18	Т	Min.Passing
		12	P	g Marks

Viva Discription Practical Record preparation *Division of Marks for Practical 5 Marks 10 Marks 10 Marks 15 Marks

(Use Answer Book for practical provided by the University)

TOTAL ..

40 Marks

Prospectus No. 2011151 B.Com. Part-I

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