Bachelor of Commerce (B. Com)
Semester- III Examination

Sr. No.	Subjects	Course Scheme			No. of Credits	Examination Scheme					
						Maximum Marks				Minimum Passing Marks	
		L	T	P		ESE	P	IA	Total	Total	
										P	ESE+AI
1.	Compulsory English	4	-	--	4	80	--	20	100	--	40
2.	Marathi/Hindi/Supplementary English	4	-	--	2	80	--	20	100	--	40
3.	Company Law	5	-	--	4	80	--	20	100	--	40
4.	Monetary Economics-Paper I	4	-	--	3	60	--	15	75	--	30
5.	Corporate Accounting Paper ±I	5	-	--	3	60	--	15	75	--	30
6.	Cost Accounting	5	-	--	4	80	--	20	100	--	40
7.	Any One Paper from the following Optional Group	-	-	--	--	--	--	--		--	
	Group A. Marketing Management ± Advertising Management	4	-	--	4	80	--	20	100	--	40
	Group B. Human Resource Development- Organizational Behaviour- Paper-I	4		- --	4	80	--	20	100	--	40
	Group C. Banking and Insurance- Banking and Insurance Law and Practices Paper- I	4	-	--	4	80	--	20	100	--	40
	Group D. Information Technology- Office Automation	2	-	4/Batch	4	60	15	25	100	30+ 10	40

- Note :
  1. L- Lecture, T- Tutorial, P- Practical, IA- Internal Assessment, ESE-End Semester Examination, E-External Examiner Marks, I-Internal Examiner Marks
  2. Practical Period for the subject Information Technology-04 Periods per week/per batch of 30 students.

Gondwana University, Gadchiroli

Faculty of Commerce- Other Compulsory Languages

Syllabus for S. Y. B. Com.

(CBCS)

Semester-III

Compulsory English

Core Course-UCA3C03

(To be implemented from June 2018)

And

Semester-IV

Compulsory English

Core Course-UCA4C04

(To be implemented from November 2018)

Dr(Mrs) S.P. Pillai
Bharat B. Khandeka
Dr. S. G. Kamalle
Dr. V. Vaidya
Dr. G. N. Khamankar

S. Y. B. Com. Sem- III and IV
Compulsory English
Core Course

This Syllabus has been designed as per the instructions from the Ministry of Human Resource Development and University Grants Commission.

Objectives:-

i) To acquaint the students with success stories of stalwarts in business industry.

ii) To create competency among the students regarding communication skills and to develop among them the ability to communicate effectively in English.

iii) To inspire students to use various soft skills regarding use of English in business world.

iv) To upgrade students' grammatical sense and master the basic grammatical aspects of English language.

Books Prescribed for Semester III and IV:

i) *Overture: A Text Book for College Students*

Recommended reading for Grammar, Writing Skills and Soft Skills:

i) *English Grammar and Composition*, R. C. Jain, Macmillan India Limited, Chennai, 2003.

ii) *A Course in English Grammar* by R. N. Bakshi, Orient BlackSwan.

iii) *The Communicator*, Orient BlackSwan, 2013.

iv) *A Course in English Grammar* by R. N. Bakshi, Orient BlackSwan.

v) *Macmillan Foundation English* by R. K. Dwivedi & A. Kumar (Macmillan).

vi) *Contemporary English Grammar & Composition* by David Green (Macmillan).

Dr (Mrs) S.P. Pillai Sreelatha P

Bharat. B. Khandekar

Dr. S. G. Kannalle

Dr. V. Vaidy.

Dr. G.N. Lehamanlear

Gondwana University Gadchiroli

Syllabus for

B. Com. Compulsory English- Semester-III & IV

80 Marks Theory (University Examination) + 20 Marks Internal Assessment

B. Com. Semester III- Compulsory English

Core Course

Course Code- UCA3C03

Prose Section -

1	Sundar Pichai
2	How Welth accumulates and Men Decay –G.B.Shaw
3	Muhammad Yunus
4	Youth and the Tasks Ahead- Karan Singh

Grammar and Communication Skills, and Personality Development Skills

Leave Applications and Job Applications with Bio-data
Business Letters-Complaint and Response to Complaint
E-mails
Report Writing
Punctuation
Degrees of Comparison
One Word Substitution

S. Y. B. Com.

Compulsory English-

Core Course

Course Code- UCA3C03

Semester-III

Unit Wise Allotment of Marks

Sr. No.	Unit	Portion	Marks Allotted
1	I	Prose	30
2	III	Grammar	10
3	II	Writing Skills, Communication Skills	40

S. Y. B. Com. Compulsory English

Pattern of Question Paper- Sem-III

Time : Three Hours **Total Marks :80**

Que. 1. A) One Long Answer Question out of Two to be answered in about 150 words (Based on First two Prescribed Prose) 10

B) One Long Answer Question out of Two to be answered in about 150 words (Based on last two Prescribed Prose) 10

Que. 2. A) One Short Answer Question out of Two to be answered in about 75 words each (Based on first two Prescribed Prose) 5

B) One Short Answer Question out of Two to be answered in about 75 words each (Based on last two Prescribed Prose) 5

Que. 3. A) Any One Long Question on Leave Application or Job Applications with Bio-data 10

B) Any One Long Question on Daily Routine (based on time schedule) 10

Que. 4. A) One Long Question on E-mail Writing 10

B) One Long Question on Report Writing- Newspaper Report/Work Report 10

Que. 5. A) Punctuation (One out of Two) 4

B) One Word Substitution 3x1=3

C) Change the Degree 3X1=3

Dr (Mrs) S.P. Pillai Sreelatha.P

Dr. S.G. Kannalle

Dr. V. Vaidy.

Dr. G.N. Chamankar

Bharat B. Khandekar

S. Y. B. Com. Compulsory English- Sem- III

Internal Assessment (20 Marks)

The criteria for the award of Internal Assessment Marks will be as given below:

i)	Unit Test Performance and Assignment/Project Submission	:	10 Marks
ii)	Oral Test	:	05 Marks
iii)	Attendance/Overall Performance and Responsible Behaviour	:	05 Marks

Dr (Mrs) S. P. Pillai Sujatha P

Dr. S. G. Kamalle

Dr. V. Vaidy. Vaidy.

Dr. G. N. Khamankar

Bharat. B. Khandekar

GONDWANA UNI
MARATHI – B Com II (Sem III)
Compulsory

अभ्यासक्रम–सत्र ३

गद्य –

१.	शेतकऱ्यांचा असूड	– म. जोतिबा फुले
२.	ध्येयांची पराकाष्ठा	– साने गुरूजी
३.	अतिथी देवो भव	– वामन कृष्ण चोरघडे
४.	कर्मवीर आणि महाराष्ट्राची जडण–घडण	– गंगाधर पानतावणे
५.	बाजारू संस्कृतीच्या विळख्यात	– भानु काळे
६.	ससेहोलपट	– दादासाहेब मल्हारी मोरे

पद्य –

१	दोन भारूडे	– संत एकनाथ
२	घनश्याम सुंदरा	– होनाजी बाळा
३	मानूस	– बहिणाबाई चौधरी
४	वास्तववाद	– वसंत आबाजी डाहाके
५	फिर्याद	– हिरा बन्सोडे
६	बिरसा मुंडा	– भुजंग मेश्राम

उपयोजित मराठी – इतिवृत्त लेखन

Sulatta. P
Dr (Mrs) S. P. Pillai

(Dr. Ravindra Murmade)

गोंडवाना विद्यापीठ, गडचिरोली
बी. कॉम. भाग दोन (सत्र ३ व ४)
मराठी (आवश्यक)

पाठयपुस्तक — साहित्यसंपदा

एकूण गुण ८० + २०

घटकीकरण आणि गुणविभागणी

घटकीकरण	गद्य (गुण)		पद्य गुण	अंतर्गत मुल्यांकन
घटक १ व २ — दीर्घोत्तरी प्रश्न	१६	+	१६	२०
घटक ३ व ४ — लघुत्तरी प्रश्न	१६	+	१६	
घटक १,२,३,४ — लघुत्तरी प्रश्न	८	+	८	
एकूण :—	४०	+	४०	२० = १००

प्रश्न पत्रिकेचे स्वरुप— सत्र ३

प्र १ कं १, २, ३,४ या गद्यपाठांवर दीर्घोत्तरी प्रश्न (दोन पैकी एक —३०० ते ४०० शब्दात) १६ गुण

प्र २ कं १, २, ३,४ या पद्यावर दीर्घोत्तरी प्रश्न (दोन पैकी एक —३०० ते ४०० शब्दात) १६ गुण

प्र ३ कं १, २, ३, ४, ५,६ या गद्यपाठांवर ४ प्रश्नांचा एक गट लघुत्तरी १६ गुण
(दोन गटांपैकी एक — प्रत्येकी १०० शब्दात)

प्र ४ कं १, २, ३, ४, ५,६ या पद्यांवर ४ प्रश्नाचा एक गट लघुत्तरी १६ गुण
(दोन गटांपैकी एक — प्रत्येकी १०० शब्दात)

प्र ५ — वरील ४ घटकांवर ४ प्रश्न अनिवार्य — (प्रत्येकी १०० शब्दात) १६ गुण

एकूण ८० गुण

अंतर्गत मूल्यांकन

१ सभेचे / कार्यक्रमाचे इतिवृत्त लेखन	५ गुण
२ वर्तमानातील विषयावर निबंधलेखन	५ गुण
३ स्थूल वाचन	५ गुण
४ वक्तृत्व स्पर्धेचे आयोजन	५ गुण
	एकूण २० गुण

Sreelatha S P Pillai
Dr (Mrs) S. P. Pillai

(Dr. Ravindra Marwade)

GONDWANA UNI
HINDI – B Com II (Sem III)
Compulsory

गोंडवाना विश्वविद्यालय,गडचिरोली

बी.कॉम द्वितीय

हिंदी (अनिवार्य)(तृतीय सत्र)

कुल अंक : ८०+२०

पाठ्यपुस्तक: **साहित्य मंजरी**

घट्कीकरण,प्रश्नपत्र का प्रारूप एवं अंक विभाजन

इकाई: एक –

पाठ्यपुस्तक के निर्धारित गद्य खंड में से चार –चारलघुत्तरीप्रश्नों के दो समूह होंगे,जिनमें से किसी एक ही समूह के सभी प्रश्नों के उत्तर देने होंगे.प्रत्येक प्रश्न ५ अंकके होंगे.

कुल अंक होंगे (२०)

इकाई: दो –

पाठ्यपुस्तक के निर्धारित कविता खंड में से दो-दो लघुत्तरी प्रश्नों के दो समूह होंगे,जिनमें से किसी एक ही समूह के सभी प्रश्नों के उत्तर देने होंगे.प्रत्येक प्रश्न १०अंकके होंगे.

कुल अंक होंगे (२०)

इकाई: तीन –

व्यावहारिक हिंदी ज्ञान के अंतर्गत**अनुवाद**से दो प्रश्न १० अंक के होंगे,जिनमें से किसी एक प्रश्न का उत्तर देना अनिवार्य होगा. .

कुल अंक होंगे (१०)

इकाई: चार –

व्यावहारिक हिंदी ज्ञान के अंतर्गत **हिंदी भाषा के विविध रूप**से दो प्रश्न होंगे,जिनमें से किसी एक प्रश्न का उत्तर देना अनिवार्य होगा .

कुल अंक होंगे (१०)

इकाई: पांच –

पाठ्यपुस्तकमें निर्धारित सम्पुर्ण पाठ्यक्रम से दस अति-लघुत्तरी प्रश्न होंगे,सभी प्रश्नों का उत्तर अनिवार्य होगा.प्रत्येक प्रश्न 2 अंक के होंगे.

कुल अंक होंगे

(20)

Sreelatha. P
Dr (Mrs) S. P. Pillai

R Patil
(Dr. R. M. Patil)
HOD. Hindi
ACS College Tukum

सूचना :

इकाई एक और दो के अंतर्गत पूछे जाने वाले सभी प्रश्न लघुत्तरीय होंगे.प्रश्नों के उत्तर लगभग २५ पंक्तियों में अपेक्षित है.

१. इकाई एक और दो में पूछे गये सभी प्रश्न विकल्प के साथ होंगे.

२. इकाई तीन के अंतर्गत पूछे गए प्रश्नों के उत्तर कम से कम १५० शब्दों के होने चाहिए.

३. इकाई चार में पूछे गए सभी प्रश्न लघुत्तरीय होंगे.

४. इकाई पांच के अंतर्गत पूछे गए सभी प्रश्न अति लघुत्तरी होंगे.जिनके उत्तर ४ से ५ पंक्तियों में देने होंगे.

५. **अंतर्गत मूल्यांकन २० अंक**

- गृहपाठ **१० अंक**
- परिसंवाद/परिचर्चा **१० अंक**

----------पाठ्यक्रम ----------**गद्य बिभाग:-**

१.उसने कहा था-नीरजा गुलेरी २.नेता नहीं,नागरिक चाहिए-रामधारीसिंह'दिनकर'३.पहिला सफ़ेद बाल-हरिशंकर परशाई 4.जहाँ आकाश नहीं दिखाई देता-विष्णुप्रभाकर 5.मेहमान से भगवान बचाएं-गोपाल प्रसाद ब्यास६.इस्तीफा – मुंशी प्रेमचंद

पद्य विभाग:-१.हिमाद्रि तुंग श्रृंग से – जयशंकर प्रसाद २.मन आजाद नहीं है-गोपालदास सक्सेना 'नीरज'

३.वसंत की अगवानी-श्री नागार्जुन ४.बदली-महादेवी वर्मा ५.पोस्टर और आदमी-सर्वेश्वरदयाल सक्सेना

६.चार विचार-हरिवंशराय बच्चन

व्यावहारिक हिंदी ज्ञान :-

अ)अनुवाद- परिभाषा, विशेषताए एवं प्रकार (शब्दानुवाद,भावानुवाद,छायानुवाद,आशुअनुवाद).

ब)हिंदी भाषा के विविध रूप-कार्यालयी भाषा,मीडिया भाषा,वित् एवं वाणिज्य भाषा .

सन्दर्भ ग्रन्थ:१.प्रयोजनमूलक हिंदी संरचना एवं अनुप्रयोग- डॉ.रामप्रकाश गुप्त,राधाकृष्ण प्रकाशन,दिल्ली

२ .मानक हिंदी व्याकरण-डॉ.अशोक कुमार उपाध्याय-धनपत रॉय & कं. दिल्ली

३.राजभाषा शब्दकोष –डॉ.हरदेव बाहरी-लोकभारती प्रकाशन,इलाहबाद

४.व्यावहारिक हिंदी ज्ञान –डॉ.शैलेन्द्र कुमार शुक्ल

५.सामान्य हिंदी –पृथ्वी नाथ पाण्डेय- नालंदा पब्लिशिंग हाउस,इलाहाबाद

६.सम्प्रेषण मूलक व्यावसायिक हिंदी-डॉ.माधव सोनटक्के ,ओरिएन्ट ब्लैकस्वान प्राइवेट लिमिटेड,हैदराबाद

.७.साहित्य कलश-राघव पब्लिशर्ष&डिस्ट्रीब्यूटर.

Dr(Mrs) S.P.Pillai

(Dr. R.M.Patil)
HOD Hindi
AES College Tukum

Gondwana University, Gadchiroli

Faculty of Commerce- Other Compulsory Languages

Syllabus for S. Y. B. Com.

(CBCS)

Semester-III

Supplementary English

Foundation Course-UCA3F01

(To be implemented from June 2018)

And

Semester-IV

Supplementary English

Foundation Course-UCA4F01

(To be implemented from November 2018)

Dr(Mrs) S. P. Pillai Sreelatha P
Dr. G N. Chamankar
Dr. S. G. Kannalle
Bharat. B. Khandekar

S. Y. B. Com. Sem- III & IV
Supplementary English
Foundation Course

This Syllabus has been designed as per the instructions from the Ministry of Human Resource Development and University Grants Commission.

Objectives

i) To enable and inspire the students to read and learn various types of texts and enrich vocabulary and understand men and manners.

ii) To instill poetic sense among students through reading of poetry.

iii) To upgrade students' grammatical sense and master the basic grammatical aspects of English language.

iv) To provide an opportunity to students to learn language elements and their application in practice.

v) To create competency among the students regarding communication skills and to develop among them the ability to communicate effectively in English.

vi) To inspire students to use various soft skills regarding use of English in business world.

Books Prescribed for Semester III and IV:

1. ***A Pathway to Success*** by Orient BlackSwan.

Recommended reading for Grammar and Composition:

i) *English Grammar and Composition* by R. C. Jain, Macmillan India Limited, Chennai, 2003.

ii) *A Course in English Grammar* by R. N. Bakshi, Orient Black Swan.

iii) *Macmillan Foundation English* by R. K. Dwivedi & A. Kumar (Macmillan).

iv) *The Communicator*, Orient BlackSwan, 2013

v) *Contemporary English Grammar & Composition* by David Green (Macmillan).

Dr (Mrs) S. P. Pillai Sulatha. P

Dr. G N. Chemanlear

Dr. S. G. Kamalle

Bharat. B. Khandekar

Gondwana University Gadchiroli

Syllabus for

S. Y. B. Com. Supplementary English- Semester-III & IV

80 Marks Theory (University Examination) + 20 Marks Internal Assessment

S. Y. B. Com. Semester III- Supplementary English

Foundation Course

Course Code- UCA3F01

Prose Section

1	The Power of Prayer- Dr. APJ Abdul kalam
2	Water: The Elixir of Life- C. V. Raman
3	A Talk on Advertising- Hermon Wouk
4	The Gold Frame- R. K. Laxman

Poetry Section

1	The Harp of India- Henry Louis Vivian Derozio
2	Money Madness- D. H. Lawrence

Grammar and Communication Skills

Degree of Comparison
One-Word Substitution
Meeting and Greeting People and Dialogues
Group Discussion, and Interview and Interviewing Skills

Dr (Mrs) S.P. Pillai Sreelatha P

Dr. G.N. Velamwar

Dr. S. G. Kannalle

Bharat B. Khandekar

S. Y. B. Com. Supplementary English-

Foundation Course

Course Code- UCA3F01

Semester-III

Unit Wise Allotment of Marks

Sr. No.	Unit	Portion	Marks Allotted
1	I	Prose	34
2	II	Poetry	14
3	III	Grammar	12
4	IV	Writing Skills and Communication Skills	20

Dr (Mrs) S. P. Pillai Sralatha P

Dr. G N. Khamankar

Dr. S. G. Kannabe

Bharat. B. Khandekar

S. Y. B. Com. Supplementary English

Pattern of Question Paper- Sem-III

Time : Three Hours **Total Marks :80**

Que. 1. A) One Long Answer Question out of Two to be answered in about 150 words (Based on First Two Prescribed Essays) 10

B) One Long Answer Question out of Two to be answered in about 150 words (Based on Last Two Prescribed Essays) 10

Que. 2. A) Two Short Answer Questions out of Four to be answered in about 75 words each (Based on Prescribed Poems) 2X5 =10

B) Two Short Answer Questions out of Four to be answered in about 50 words each (Based on Prescribed Essays) 2X5 =10

Que. 3. A) Degree of Comparison 4X2 =08

B) One-Word Substitution 4X1 =04

C) Identification of Titles of Prose/Poetry and authors/Poets 4X2=08

Que. 4. A) Dialogue Writing (Any Two out of Three) 2X5 = 10

B) Long Questions on Group Discussion, and Interview and Interviewing Skills (Any One out of Two) 10

S. Y. B. Com. Supplementary English- Sem- III

Internal Assessment (20 Marks)

The criteria for the award of Internal Assessment Marks will be as given below:

i)	Unit Test Performance and Assignment Submission	:	10 Marks
ii)	Oral Test	:	05 Marks
iii)	Attendance/Overall Performance and Responsible Behaviour	:	05 Marks

Dr (Mrs) S. P. Pillai
Sujatha. P
Dr. G. N. Khamankar
Dr. S. G. Kamalle
Bharat. B. Khandelkar

GONDWANA UNIVERSITY GADCHIROLI

SYLLABUS

B.Com. – II

Foundation Course – Compulsory Foundation

Company Law

Semester – III

Theory : 80
Internal Assessment : 20

- **Level of knowledge :** Basic Knowledge
- **Objectives :** To develop conceptual understanding of the fundamentals of company law and procedure requirements. To impart skill skills in law.

COURSE INPUTS

Unit – I : Joint Stock Companies

Meaning Nature, Kinds of Companies, Private Companies and Public Companies, Distinction, Holding companies and subsidiary companies, Advantage, Disadvantages of Joint Stock Company.

Formation of Companies

Causes, Stages of formation of companies., Functions.

Promotors

Meaning, Kinds, functions, liabilities of promoters.

Unit – II : Memorandum of Association and Articles of Association

Meaning, Importance, Nature, Contents of Memorandum, Doctrine of ultravirus, effect of memorandum and articles, Alteration in Memorandum of Association. Distinction Memorandum of Association and Article of Association.

Prospectus

Definition, Objective, Conditions for the Issue of Prospects, Statement in lieu of prospectus, Information memorandum, Book Building, Shelf Prospectus, misrepresentation and penalties in Prospectus.

Unit – III : Concept of Capital

Introduction, Classification, Kinds of Share Capital, Procedures for the issue of share, Bonus Issues, Alteration in Share Capital, Underwriting of Shares. Equity with differential right issues, issue of sweat equity shares, Employees stock option scheme.

Share Allotment and Share Certificate

Share Certificate, Meaning, Particulars in Share Certificate, Statutory Provisions Regarding Share Certificate, Characteristics of Share Warrant, Statutory condition regarding share warrant, Call in Share, Forfeiture of Share, Provision Regarding, Forfeiture of Share, Surrender of Share. Meaning & Types.

Unit – IV : **Membership of a Company**

Qualification, Method of Member of Company, Advantages & Disadvantages, Termination of Membership Rights and Liabilities of Member.

Directors of Company

Appointment, Remuneration of Directors, Duties, Liabilities, Powers Removal of Directors, Retirement of Director, Legal Position of Directors.

List of Recommended books :

1. A. K. Mujumdar, Dr. D. K. Kapur, company law and practice. (Taxmann's, New Delhi)
2. B. K. Sen Gupta Company Meeting law procedure, (Eastern law house, Culcutta)
3. P. K. Ghosh, V. Balchandran, Company law and practice (Sultan Chand & Sons)
4. Elements of Company Law by N. D. Kapoor, (Sultan Chand & Sons, New Delhi)
5. V. S. Datey, Elements of Company Law (Taxmann's Allied Services (P.) Ltd. New Delhi)
6. Avatar Singh, Company law (Eastern Book Co. Lucknow)
7. P.P.S. Gognd company law S. Chand & Co.
8. प्रमंडळ कायदा व सचिवाची कार्यपध्दती डॉ. अरविंद शेंडे, डॉ. दिपीप वैरागडे डॉ. मोहन जगनाडे, डॉ. सोमानी, अनुराध प्रकाशन नागपूर

Gondwana University

B.Com Part II

(Semester III)

(UCA3C05) Monetary Economics-I

(Money and Banking)

Objective:

To explain the nature, functioning and issues related to money, Banks and Non Banking financial institutions in India to the students.

Unit No.	Topics
1	Money
	1.1 Evolution, definition, nature and functions of money. 1.2 Paper Currency and Its Kinds, Advantages and Disadvantages. Impact of fake currency in Indian Economy. 1.3 Methods of Note Issue: Fixed Fiduciary System, Fixed Maximum Fiduciary System, The proportional Reserve System, Minimum Reserve System.
2	Monetary System
	2.1 Modern Monetary system- Plastic Currency ATM(Automatic Trailer Machine) ECS(Electronic Clearing System) Credit & Debit card and EFT(Electronic Fund Transfer) 2.2 Inflation and Deflation
3	Banking
	3.1 Evolution, Definition, and Types of Banks 3.2 Functions of Commercial Banks. 3.3 Credit Creation by Commercial Banks
4	Central and World Bank
	4.1 Central Bank: Definition, Importance and Functions. 4.2 Credit Control by Central Bank. Repo and Reverse Repo Rate 4.3 World Bank: Evolution, Objectives, functions, Achievement. 4.4 World Bank and India, Objections against the World Bank.

Books Recommended

1. Monetary Economics: Dr. DevendraKawday, DiniMenon. PayalPrakashan Nagpur.
2. Macro Economics: Errol D'Souza. PEARSON Delhi.

३. मौद्रिक अर्थशास्त्र : डॉ. प्रभाकर देशमुख पिंपळापूरे प्रकाशन नागपूर

४. अधिकोषण आणि वित्तिय प्रणाली डॉ. जी एन. झामरे, डॉ. ज्योत्सना देशपांडे पिंपळापूरे प्रकाशन नागपूर

५. मौद्रिक अर्थशास्त्र:टी. टी सेठी लक्ष्मीनारायण अग्रवाल आग्रा–३

६. मद्रा बॅकिंग एव आंतरराष्टीय व्यापार :टी. टी सेठी लक्ष्मीनारायण अग्रवाल आग्रा–३

B. COM PART II
SEMESTER – III
QUESTION PAPER PATTERN
MONETORY ECONOMICS - I

Time : 3 Hours

Total Marks: 60

Internal Assessment- 15 marks

Que. No. 1-Unit I	A) Theory	6
	B) Theory	6
	OR	
	C) Theory	12
Que. No. 2-Unit II	A) Theory	6
	B) Theory	6
	OR	
	C) Theory	12
Que. No. 3-Unit III	A) Theory	6
	B) Theory	6
	OR	
	C) Theory	12
Que. No. 4-Unit IV	A) Theory	6
	B) Theory	6
	OR	
	C) Theory	12
Que. No. 5		
	A) Theory(Unit I)	3
	B) Theory(Unit II)	3
	C) Theory (Unit III)	3
	D) Theory (Unit IV)	3

B. com. Part II
Semester – III
CORPORATE ACCOUNTING- PAPER I

Theory - 60 Marks
Internal Assessment - 15 Marks

Unit 1

1. Floatation of joint stock companies and their capital structure.
   - Accounting for issue and forfeiture of shares, re-issue of forfeited shares
   - Issue and redemption of debentures.

Unit II

1. Final accounts of companies: preparation of final accounts of joint stock companies with reference to companies act.

Unit III

1. Valuation of Goodwill: Meaning and features of goodwill need for valuation of good will, factors Influencing valuation of goodwill, Methods of goodwill.
   - Average Profit Method
   - Weighted Average Profit Method
   - Super Profit Method
   - Capitalization Method

Unit IV

1. Valuation of Shares: Meaning and need for valuation of shares, factors influencing valuation of shares, methods of valuation of shares.
   - Net Asset Method
   - Yield Method
   - Fair Value Method

Books Recommended

1. Advanced Accounts- M.C.Shukla, T.S.Grewal; M.P.Gupta; S. Chand & Co.
2. Corporate Accounting - प्रा. अब्दुल बारी, डॉ. अरविंद शेंडे, प्रा. माधव हाते, डॉ.सुभाष जाधव अनुराधा प्रकाशन नागपुर
3. Corporate Accounting ± Dr. S. M. Shukla, Dr. S. P. Gupta, Sahitya Bhawan Publication.
4. Company Accounts ± प्रा. ए. एस. उखळकर, विद्या प्रकाशन, नागपूर.
5. Corporate Accounting ± S. Anil Kumar, V. Rajesh Kumar, B. Mariyappa, Himalaya Publication House.
6. Financial Accounting ± डॉ. एस. एम. शुक्ल,साहित्य भवन, आग्रा.
7. Financial Accounting ± S. M. Somani, J. M. Ranade, Sheth Publication.
8. Financial Accounting ± S. P. Jain, K. L. Narang, Kalyani Publication.
9. Financial Accounting ± N. Vinayakam, B. Charumati, S. Chand and Company.
10. Financial Accounting -2- प्रा. प्रदिप वाठ, पायल प्रकाशन, नागपूर
11. Financial Accounting ± Dr. K. B. Moharir, Dr. Pradip Ghorpade, Dr Jaydev Lanjewar, Prof. Kedar, Payal Prakashan Nagpur

12.Corporate Accounting – Dr. H. M. Kamdi, Das Ganu Prakashan, Nagpur

B. Com. Part II
Semester III
CORPORATE ACCOUNTING – PAPER- I

Time : 3 Hours | **Theory :- 60 Marks**
Internal Assessment :- 15 Marks

Que. No. 1	**Unit I**	**A) Practical Problem**	**-**	**06 Marks**
		B) Practical Problem	**-**	**06 Marks**
		OR		
		C) Practical Problem		**12 Marks**
Que. No. 2	**Unit II**	**A) Practical Problem**		**06 Marks**
		B) Practical Problem		**06 Marks**
		OR		
		C) Practical Problem		**12 Marks**
Que. No. 3	**Unit III**	**A) Practical Problem**		**06 Marks**
		B) Practical Problem		**06 Marks**
		OR		
		C) Practical Problem		**12 Marks**
Que. No. 4	**Unit IV**	**A) Practical Problem**		**06 Marks**
		B) Practical Problem		**06 Marks**
		OR		
		C) Practical Problem		**12 Marks**
Que. No. 5	**Unit I**	**A) Theory on Unit I**		**03 Marks**
	Unit II	**B) Theory on Unit II**		**03 Marks**
	Unit III	**C) Theory on Unit III**		**03 Marks**
	Unit IV	**D) Theory on Unit IV**		**03 Marks**

(Dr. P V Meshram) (Dr. S.R. Weginwar) (Dr. M.T. Lamkal)
(Dr. S.S. Kanode) (Dr. M.T. Meshram) (Dr. U.T. Kamble)
(Dr. S.B. Mohitkar) (Dr. V.V. Jogi) (Dr. S.P. Umare) Dr. R.M. Jadhav

B.COM.PART TWO
SEMESTER-III
COST ACCOUNTING

Theory: 60 Marks
Internal Assessment: 15 Marks

Objectives- To Provide Basic Knowledge and Understanding of important Cost Accounting To Business and Industry

Periods Allotment

UNIT I **15**

Meaning, Importance, Nature and Scope of Cost Accounting, Methods and Types of Costing, Distinguish between Cost Accounting and Financial Accounting, Element of Cost and Allocation. Single or Output Costing, **Problems relating to Cost-Sheet and Tender**

UNIT II **15**

Reconciliation Statement- Causes of Reconciliation Needs, Reasons for difference, Reconciliation of Profits Shown by Financial Accounting and Cost Accounting.

UNIT III **15**

Process Costing- Feature of Process Costing, Advantages and Disadvantages, Principle of Process Costing, Application of Process Costing, Problems on Simple Process Including Normal And Abnormal Gain and Wastage. And Joint Product Costing and Sale of By –Product.

UNIT IV **15**

Contract Costing- Features, Types of Contract Costing, Certified Work, Uncertified Work, Retention Money, Profits on Incomplete Contracts, Cost-Plus Contract, Treatment of Profits and Problems on One or Two Contracts for One Year Only, Placement of Important Items in the Balance- Sheet of Contract.

BOOK RECOMMENDED

1. Cost Accounting- R. S. N. Pillia and V. Bhagavati,S.Chand and Company, New Delhi
2. Cost and Management Accounting- Dr. Rahul Sawlikar, Dr. K.B.Moharir and Dr. Pradip Ghorpade, Rajani Prakashan,Nagpur. ISBN-978-93-82683-00-1
3. Cost Accounting-M. Khan And P.K. Jain, Tata McGraw Hill ISBN – 13:978-0-07-040224-9
4. Cost Accounting- Dr. R.K.Sawlikar and Dr. R.P.Ingole, Das Ganu Prakashan, Nagpur, ISBN-978-93-81660-40-9
5. Cost Accounting- S.N.Patil and A.N.Patil, Vishwa Publishers and Distributors, Nagpur. ISBN-81-86454-34-9
6. Cost and Management Accounting- Y.R.Mahajan, Pimplapure Prakashan, Nagpur
7. Cost Accounting-M.C.Shukla,T.S.Grewal, M.P.Gupta, S.Chand and Company, New Delhi
8. Practical Costing- B.S.Khanna, I.M.Pandey,G.K.Ahuja,S.C.L.Batra,S.Chand and Company, New Delhi
9. Cost and Management Accounting (Marathi) Dr.Kishor Moharir, Sunita Moharir, Dr. Pradip Ghorpade, Dr. Vinod Waghale, Das Ganu Prakashan, Nagpur
10. Cost and Management Accounting (Marathi)- Dr.Sudhir Bobhankar, Dr. Megha Kanetkar, Shri. Sainath Prakashan, Nagpur
11. Cost Account (Hindi) - S.M.Shukla
12. Cost Account (Hindi) - I.G.Gupta and Trivedi
13. Cost Account (Hindi) - M.N.Arora, S.Chand and Company, New Delhi
14. Rathnam Costing Theory- P.V.Rathnam
15. Cost Accounting-V.K.Saxena, C.D.Vashist
16. Cost Accounting-Jawaharlal
17. Cost Accounting- S.P.Iyanger, Sultan Chand and Company, New Delhi
18. Cost and Management Accounting- ShashiK. Gupta, Kalyani Publisher, New Delhi
19. Cost Accounting-S.P.Jain and Narang

PAPER-PATTERN OF
B. COM PART TWO
SEMESTER III
COST ACCOUNTING

Time = 3.00 Hours **Theory :- 60Marks**
Internal Assessment :- 15 Marks

Que No. 1 on Unit 1st

a) Theory (6M)
b) Problem (6M)

(OR)

c) Problem (12M)

Que No. 2 on Unit 2nd

a) Problem (6M)
b) Problem (6M)

(OR)

c) Problem (12M)

Que No. 3 on Unit 3rd

a) Problem (6M)
b) Problem (6M)

(OR)

c) Problem (12M)

Que No. 4 on Unit 4th

a) Problem (6M)
b) Problem (6M)

(OR)

c) Problem (12M)

Que No. 5 Write Short Answers

a) Theory on Unit 1st (3M)
b) Theory on Unit 2nd (3M)
c) Theory on Unit 3rd (3M)
d) Theory on Unit 4th (3M)

(Dr. S.P. Umar) (Dr. S.B. Mohite) Kwesinwar (Dr. S.R. Weginwar) (Dr. S.S. Kanode) (Dr. P.V. Meshram) (Dr. U.T. Kamble) (Dr. R.M. Jadhav) (Dr. M.T. Kambat) (Dr. M.T. Meshram) VVTay

B.Com Part Two
Semester III
Advertising Management

Theory : 80 Marks
Internal Assessment :20 Marks

Objective: To acquaint students with the theory and practice of Advertising as well also Management

UNIT I

Introduction and Basic Concepts

History of Advertising, Meaning of Advertising, Advertising Purpose and Functions, Social and Ethical aspects of Advertising, Advertising and the Marketing Mix, Role of Advertising in the Marketing Mix, Advertising as a Communication Process, Types of Advertising, Major Institutions of Advertising Management.

UNIT II

Advertising and Campaign Planning

Marketing Strategy and Situation Analysis, Advertising Plan, Advertising Objectives, DAGMAR Approach, Advertising strategy, Advertising Compaign -Planning Process, Advertising Budget-Different Methods, Budget Making Process.

UNIT III

Advertising Media Strategy

Role of Media, Types of Media, Their advantages and disadvantages, Media research and Advertising decisions, Media Planning, Selection and Schedule Strategies, Evaluation of important Media- Print, Audio, Audio-Visual, Outdoor, Direct-Mail.

UNIT IV

Advertising Effectiveness and Advertising Functions

Methods of Measuring Advertising Effectiveness, Advertising Research, Structure and Functions of an Advertising Agency, Selection and Co-ordination of Advertising Agency, Advertising regulation, Internet Advertising.

REFERENCE BOOKS

1. Rajeev Batra, John.G.Myers, T.David, A.Aaker, Advertising Management, 5thEdition, PHI Edition, New Delhi 1998.
2. Jefkins and Yadin, Advertising, 4th Edition, Pearson Education, New Delhi 2000
3. Mahendra Mohan, Advertising Management-Concepts and Cases, Tata McGraw Hill Publishing Company Ltd, New Delhi 2001
4. S.A.Chunnawalia and K.C.Sethia, Foundation of Advertising-Theory and Practice, Himalaya Publishing House 2002
5. DavidAaker, Advertising Management, Prentice Hall of India Pvt.Ltd, New Delhi.

B.Com Part Two
Semester III
Advertising Management

Theory: 80 Marks
Internal Assessment: 20 Marks

Ques. No. 1 - Unit I	A. Theory	08Marks
	B. Theory	08Marks
	OR	
	C. Theory	16Marks
Ques. No. 2 - Unit II	A. Theory	08Marks 08Marks
	B. Theory	08Marks
	OR	
	C. Theory	16Marks
Ques. No. 3 - Unit III	A. Theory	08Marks
	B. Theory	08Marks
	OR	
	C. Theory	16Marks
Ques. No. 4 - Unit IV	A. Theory	08Marks
	B. Theory	08Marks
	OR	
	C. Theory	16Marks
Ques. No. 5	A. Theory on Unit No. I	4 Marks
	B. Theory on Unit No. II	4 Marks
	C. Theory on Unit No. III	4 Marks
	D. Theory on Unit No. IV	4 Marks

B.Com Part Two
Semester III
Organisational Behaviour (Paper – I)

Theory : 80 Marks
Internal Assessment :20 Marks

Level of Knowledge : Basic Knowledge
Objective: To understand the conceptual framework of organizational behaviour

UNIT – I

Nature of Organization : Organizational Goals – Nature of Organizational Behaviour – Historical Evolution of Organization Behaviour. Foundation of Individual Behaviour - Personality : Concept, Theories, Determination, Personality and Organizational Behaviour

UNIT – II

Perception, Learning Attitudes and Organizational Behaviour : Perception : Concept, Process, Perception and Organization Behaviour – Learning : Concept, Principles, Learning Theories and Organizational Behaviour – Attitudes, values and Job Satisfaction .

UNIT –III

Basic Motivational Concepts : Meaning, Concept and Factors of Motivation, Objective, kinds, and Techniques of Motivation, Importance and Factors of Motivation. **Incentives** – Concept and Meaning of Incentives, Types of

UNIT - IV

Theories of Motivation : – Abraham Maslow's Need Hirerarchy Theory, Herzberg's Two-Factor Theory and Douglus MCGregor's Theory X and Y. Application of Concepts of Motivation : Job Enlargement, Enrichment, Job Rotation.

REFERENCE BOOKS :

1. K. Aswathappa, Organizational Behaviour, Himalaya Publishing House
2. L.M. Prasad, Organizational Behaviour, Sultan Chand and Sons, New Delhi
3. Shukla, Madhukar, Understand Organizations : Organization Theory and Practice in India, Prentice Hall, New Delhi.
4. S.S. Khanna, Human Resources, S. Chand & Co.
5. A. M. Shaikh, Human Resource Management, S.Chand & Co.

B.Com Part Two

Semester III

Organisational Behaviour (Paper – I))

Theory: 80 Marks

Internal Assessment: 20 Marks

Ques. No. 1 - Unit I	A. Theory	08Marks
	B. Theory	08 Marks
	OR	
	C. Theory	16Marks
Ques. No. 2 - Unit II	A. Theory	08 Marks
	B. Theory	08Marks
	OR	
		16Marks
	C. Theory	
Ques. No. 3 - Unit III	A. Theory	08 Marks
	B. Theory	08Marks
	OR	
	C. Theory	16Marks
Ques. No. 4 - Unit IV	A. Theory	08 Marks
	B. Theory	08Marks
	OR	
	C. Theory	16Marks
Ques. No. 5	A. Theory on Unit No. I	4 Marks
	B. Theory on Unit No. II	4 Marks
	C. Theory on Unit No. III	4 Marks
	D. Theory on Unit No. IV	4 Marks

GONDWANA UNIVERSITY GADCHIROLI

B.Com.- Part – II

Semester – III

Elective Course

Banking and Insurance Law and Practices

Paper – I

Theory : 80
Internal Assessment : 20

Objective

1) The objective of this subject is to provide in depth knowledge on various aspect of Banking system and Insurance.
2) To make the students aware about the careers in the Field of Banking and Insurance

Unit – I : Co-operative Bank :

1. Meaning, Origin and Function of Co-operative Bank
2. Distinction between Co- operative Bank and Commercial Bank
3. Role of Co-operative Banks in the emerging economy.

Unit – II : Co-operative Credit Institution

1. Rural Co-operative Credit (Bank)
   A) Short Term & Medium Term Credit Institutions
   B) Long term Credit Institutions
2. Micro Finance
   i) Kisan Credit Card
   ii) Agricultural Insurance

Unit III : Life Insurance

Nature of life insurance Contract, Principle of life Insurance, Caveaternpor – Policy conditions proof of age, Grace days, Lapse Received, Surrender value & Paid up value with collation Loan nomination and Assignment suicide clause.

Unit IV : General Insurance

Definition, Meaning & Advantages, Features of General Insurance, Principles of General Insurance, Types of General Insurance and Law relating to General Insurance in India.

Books recommended :-

1) India Banking system (Remesh book depo Jaipur, New Delhi) Trivedi, Choudhary, Kumar
2) Banking and Financial Market in India 1947-2007 (New Century Publication, New Delhi) Niti Bhasin
3) Banking Theory and Practice (Vikas Publication) K.C. Shekhar and Lakmi Shekhar.
4) Banking Theory Law and Practice (S. Chand) K.P.M. Sundaram, DN. Varshney
5) Insurance Principle & Practice (S. Chand and Company New Delhi) M.N. Mishra
6) Insurance Principle & Practice (S. Chand and Company New Delhi) Vinayakam N. Radhaswamy & Vasu devan S.V.
7) Insurance theory & Practice (Pearls Book Delhi) Bhargava B.D.

B. Com. - Part – II

Semester III

Banking and Insurance law and Practices

Paper I

Theory: 80 Marks
Internal Assessment: 20 Marks

Ques. No. 1 - Unit I	A. Theory	08Marks
	B. Theory	08 Marks
	OR	
	C. Theory	16Marks
Ques. No. 2 - Unit II	A. Theory	08 Marks
	B. Theory	08Marks
	OR	
	C. Theory	16Marks
Ques. No. 3 - Unit III	A. Theory	08 Marks
	B. Theory	08Marks
	OR	
	C. Theory	16Marks
Ques. No. 4 - Unit IV	A. Theory	08 Marks
	B. Theory	08Marks
	OR	
	C. Theory	16Marks
Ques. No. 5	A. Theory on Unit No. I	4 Marks
	B. Theory on Unit No. II	4 Marks
	C. Theory on Unit No. III	4 Marks

B.Com Part – II
SEMESTER III
INFORMATION TECHNOLOGY - OFFICE AUTOMATION

UNIT–I: Office Automation

Introduction of Office Automation, What is Office?, Need of Office Automation

Office Automation Tools: Computer: E-MAIL, Internet for Business Conferencing, Voice-Mail, Fax Machine, Printer. E-commerce, E-governance.

UNIT–II: Word Processing

Introduction to Word Processing, Features of MS-Word, Creating document, Opening Documents, Saving Documents, Protecting Document, Print Preview, Page Setup, Printing Document, Various Utility Option like: Undo, Copy, Paste, Cut, Select, Find, Replace, Go to, Formatting Text With : Font, Paragraph, Alignment, Line Spacing, Working with Table, Spelling and Grammar Check, Mail Merge

UNIT–III: Working with Spread sheet

Introduction to Spread sheet, Features of Ms-Excel, Basic of MS-Excel, Navigating around the Worksheet, Excel Toolbars and Operations, Formatting Features, Copying Data Between Worksheets, Entering and Editing Cell Entries, Various type of Charts (Column Chart, Pie Chart, Line chart, Bar chart), Creation of Charts, Editing and Formatting Charts, Goal Seek. Database in Excel

UNIT–IV: Presentation Graphics

Introduction, Features of Ms-PowerPoint, Standard Toolbar, Formatting Toolbar, Drawing Toolbar, Creating Slides, Running Slides, Different types of Layout, Moving the Frame, Inserting Clip Art, Picture, Slide, Copying, Hiding, Slide Transition, Text Styling, Send to Back, Entering Data to Graph, Table, Design Template, Package for CD (Pack & Go Feature).

Books:

1) K.K. Bajaj, "Office Automation", Mac Millan, ISBN 13: 9780333929278
2) Sanjay Saxena, "MS Office 2007 in a Nutshell", Vikas Publication, 2011, ISBN-978-81-259-5036-3
3) Rutkosky, Seguin, Audrey "Microsoft Office 2007", BPB, ISBN-10:81-8333-228-5/13:978-81-8333-228-6
4) S.B.Kishor, "MS-Office", Das Ganu Publication.

References:

1) Gini Courier, Annulet Marquis, "Microsoft Office-2000", BPB, ISBN: 8176560839
2) S.Jaiswal, "IT Today Encyclopedia", Galgotia, ISBN: 9788175152700
3) Sanjay Saxena, "A First Course in Computers", Vikas Publication, ISBN : 9788125914440

B.Com Part Two

Semester III

INFORMATION TECHNOLOGY - OFFICE AUTOMATION

Theory: 50 Marks
Internal Assessment: 20 Marks
Practical: 30 Marks

Ques. No. 1 - Unit I		A. Theory	05Marks
		B. Theory	05Marks
	OR		
		C. Theory	05Marks
		D. Theory	05Marks
Ques. No. 2 - Unit II		A. Theory	05Marks
		B. Theory	05Marks
	OR		
		C. Theory	05Marks
		D. Theory	05Marks
Ques. No. 3 - Unit III		A. Theory	05Marks
		B. Theory	05Marks
	OR		
		C. Theory	05Marks
		D. Theory	05Marks
Ques. No. 4 - Unit IV		A. Theory	05Marks
		B. Theory	05Marks
	OR		
		C. Theory	05Marks
		D. Theory	05Marks
Ques. No. 5	A. Theory on Unit No. I		2.5 Marks
	B. Theory on Unit No. II		2.5 Marks
	C. Theory on Unit No. III		2.5 Marks
	D. Theory on Unit No. IV		2.5 Marks