

## Bachelor of Commerce (B. Com)

### Semester- III Examination

Sr. No.	Subjects	Course Scheme			No. of Credits	Examination Scheme					
		L	T	P		Maximum Marks				Minimum Passing Marks	
						ESE	P	IA	Total	Total	
										P	ESE+AI
1.	Compulsory English	4	-	--	2	80	--	20	100	--	35
2.	Marathi/Hindi/Supplementary English	4	-	--	2	80	--	20	100	--	35
3.	Company Law	5	-	--	3	80	--	20	100	--	35
4.	Monetary Economics-Paper I	4	-	--	3	80	--	20	100	--	35
5.	Corporate Accounting Paper –I	5	-	--	4	80	--	20	100	--	35
6.	Cost Accounting	5	-	--	3	80	--	20	100	--	35
7.	Any One Paper from the following Optional Group	-	-	--	--	--	--	--		--	
	Group A. Marketing Management – Advertising Management	4	-	--	3	80	--	20	100	--	35
	Group B. Human Resource Development- Organizational Behaviour- Paper-I	4		--	3	80	--	20	100	--	35
	Group C. Banking and Insurance- Banking and Insurance Law and Practices Paper- I	4	-	--	3	80	--	20	100	--	35
	Group D. Information Technology- Office Automation	2	-	4/Batch	3	50	30	20	100	11	24

- 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**

**B. Com. Part-II  
Compulsory English  
Semester III  
PAPER III**

**Objective:**

1. The Prose Passage serve the purpose of developing Reading Skill and to know about the worldly ways of the World.
2. To make students aware about the basic knowledge of English Grammar, and to develop among them an ability of effective communication in English.
3. To make aware about the basics of Business Communication.

**UNIT I-**

- 1) AKIO MORITA
- 2) DHIRUBAI AMBANI
- 3) G.D. NAIDU
- 4) G.R. GOPINATHAN

**UNIT II-**

- 1) R.KIRLOSKAR AND L.KIRLOSKAR
- 2) LOUIS BRAILLE
- 3) MALLIKA SHRINIVASAN
- 4) MUHAMAD YUNUS

**UNIT III-**

**WRITING SKILL**

- 1) ESSAY WRITTING (Any One Out Of five)

**UNIT IV-**

**BASIC GRAMMER AND LANGUAGE SKILL**

- 1) DIRECT - INDIRECT
- 2) PUNCTUATION
- 3) ARTICLES
- 4) CORRECT USE OF WORD

**PRESCRIBED BOOK FOR TEXTUAL COMPONENT**

- 1) **MODERN TRAILBLAZERS-BOARD OF EDITORS PUBLISHED BY ORIENT BLACK SWAN**

**BOOKS RECOMMENDED FOR GRAMMAR EXERCISE**

1. WINGED THOUGHT ORIENT BLACK SWAN
2. Macmillan Foundation English by R.K Dwivedi & A. Kumar (Macmillan)
3. Contemporary English Grammar & Composition by David Green (Macmillan)
4. Success with Grammar and Composition by K. R. Narayanswami  
(Orient Longman)
5. Macmillan Phrasal Verbs (Macmillan)
6. Enriching your competence in English by A R Thorat, B S Valke, S B Gokhale  
(Orient Longman)
7. English Grammar & Composition By WREN & MARTIN (S.CHAND)

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

पाठ्यपुस्तक — 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	
.....				
<b>एकूण :-</b>	<b>४०</b>	<b>+</b>	<b>४०</b>	<b>२० = १००</b>
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**प्रश्न पत्रिकेचे स्वरूप— 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 ( दोन गटांपैकी एक — प्रत्येकी १०० शब्दात )	१६ गुण
प्र ४ कं १, २, ३, ४, ५,६ या पद्यांवर ४ प्रश्नांचा एक गट लघुत्तरी ( दोन गटांपैकी एक — प्रत्येकी १०० शब्दात )	१६ गुण
प्र ५ — वरील ४ घटकांवर ४ प्रश्न अनिवार्य — ( प्रत्येकी १०० शब्दात )	१६ गुण
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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

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एकूण २० गुण

## 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     |

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उपयोजित मराठी

— इतिवृत्त लेखन

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# 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-चार लघुत्तरी प्रश्नों के दो समूह होंगे, जिनमें से किसी एक ही समूह के सभी प्रश्नों के उत्तर देने होंगे. प्रत्येक प्रश्न ५ अंकों के 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 १० अंकों के होंगे.

कुल अंक होंगे (२०)

### इकाई: तीन –

व्यावहारिक हिंदी ज्ञान के अंतर्गत अनुवाद से दो प्रश्न १० अंकों 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 –

पाठ्यपुस्तक में निर्धारित सम्पूर्ण पाठ्यक्रम से दस अति-लघुत्तरी प्रश्न होंगे, सभी प्रश्नों का उत्तर अनिवार्य होगा. प्रत्येक प्रश्न २ अंकों के होंगे.

कुल अंक होंगे

(20)

## 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 विभाग:-

१. उसने कहा था-नीरजा गुलेरी २. नेता नहीं, नागरिक चाहिए-रामधारीसिंह'दिनकर' ३. पहिला सफ़ेद बाल-हरिशंकर परशाई ४. जहाँ आकाश नहीं दिखाई देता-विष्णुप्रभाकर ५. मेहमान से भगवान बचाएं-गोपाल प्रसाद ब्यास ६. इस्तीफा – मुंशी प्रेमचंद

**पद्य विभाग:-** १. हिमाद्रि तुंग श्रुंग 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, विशेषताएं एवं प्रकार (शब्दानुवाद, भावानुवाद, छायानुवाद, आशुअनुवाद).

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

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

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

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

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 पब्लिशर्स & डिस्ट्रीब्यूटर.

**GONDWANA UNIVERSITY, GADCHIROLI**  
**SYLLABUS : B.Com. Part II**

**SUPPLEMENTARY ENGLISH**

**SEMESTER III**

**Objectives:**

1. The prose pieces and poems serve the purpose of developing reading skill, to enrich vocabulary and understand men and manners.
2. This will provide the students an opportunity to learn language elements and their application.
3. This will help them to learn the basic knowledge of English Grammar and Business correspondence.

**Semester III :**

**Unit I – Prose**

1. The Hotel Stefani by J. Millington Ward
2. The Jam Sahib of Nawanagar by A. G. Gardiner
3. An Astrologer's Day by R. K. Narayan
4. Mano Majra by Khushwant Singh

**Unit II – Poetry**

- 1 The Duck and The Kangaroo by Edward Lear
- 2 Up and Away by T. Mark
3. Gandhi Maharaj by Rabindranath Tagore
4. French Peasants by Monk Gibbon

**Unit III – Letter Writing and Composition**

1. Business Letters ( Bank and Insurance letters)
2. E-mail composition

**Unit IV –: Grammar & Usage**

1. Synonyms
2. Antonyms
3. Tense (Transformation of one type of tense into another type)
4. Commerce/Business terms



**-Prescribed Book for textual contents – Prose and Poetry -**

**New Avenues : An Anthology of Prose and Poetry** by Board of Editors (Orient BlackSwan)

**-Recommended reading for Grammar & Composition -**

1. Macmillan English Grammar and Composition by R. C. Jain (Macmillan India LTD)
2. Macmillan Foundation English by R.K Dwivedi & A. Kumar (Macmillan)
3. Contemporary English Grammar & Composition by David Green (Macmillan)
4. Success with Grammar and Composition by K. R. Narayanswami (Orient Longman)
5. Macmillan Phrasal Verbs (Macmillan)
6. Enriching your competence in English by A R Thorat, B S Valke, S B Gokhale (Orient Longman)

**Semester I : Distribution of Marks**

	<b>Theory</b>	<b>Internal</b>	<b>Practical</b>
1. Texts ( Prose and Poetry)	56	20	--
2. Language Skills: Grammar & Usage	24	--	--

**Semester I : Pattern of Question Paper :**

- Que : 1. A) One Long Answer Question out of Two to be answered in about 150 words (Based on Prescribed Text-unit I) 08
- B) One Long Answer Question out of Two to be answered in about 150 words (Based on Prescribed Text-unit I) 08
- Que : 2. A) One Long Answer Question out of Two to be answered in about 150 words (Based on Prescribed Text-unit II) 08
- B) One Long Answer Question out of Two to be answered in about 150 words (Based on Prescribed Text-unit II) 08
- Que : 3. A) Two Short Answer Questions out of Four to be answered in about 50 words (Based on Prescribed Text-unit I) 08
- B) Two Short Answer Questions out of Four to be answered in about 50 words (Based on Prescribed Text-unit II) 06

Que : 4. A) Write a business letter (One out of Two)	<u>08</u>
B) Compose E-mail (One out of Two)	<u>08</u>
Que : 5. A) Six very short Answer Question to be answered in one sentence or not more than three lines each : (Based on Prescribed Text-unit I )	<u>06</u>
B) Two stanzas for identification of the names of poems and poets (Based on Prescribed Text-unit II)	<u>04</u>
C) Write the Synonyms (Two)	<u>02</u>
D) Write the Antonyms (Two)	<u>02</u>
E) Do as directed (Change one type of tense into another type) (Two)	<u>02</u>
F) Write the meaning of the given commerce/business related Words (Two)	<u>02</u>

# **SYLLABUS**

## **B.Com. - II**

### **Company Law**

#### **Semester - III**

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

#### **CONTENTS**

##### **Unit- I : 1) 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, Conversion of a Private Company into Public Company, Conversion of a Public Company into a Private Company.

##### **2) Formation of Companies**

Causes, Stages of formation of companies., Functions.

##### **Promoters**

Meaning, kinds, functions, duties, liabilities of promoters.

##### **Unit - II :3) Memorandum of Association and Articles of Association**

Meaning, Importance, Nature, Contents of Memorandum Doctrine of ultravires, effect of memorandum and articles, Doctrine of constructive notice, Doctrine of indoor management. Alteration in Memorandum of Association. Distinction Memorandum of Association and Article of Association.

##### **4) Prospectors**

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

##### **Unit-III : 5) Concept of Capital**

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

## 6) 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 Shares, Surrender of Share. Meaning & Types, Procedure for making calls, Call in advance, Transfer & Transmission of Share, Employees Stock option Scheme, Buy Back Shares.

## Unit-IV : 7) Membership of a Company

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

## 8) 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, Calcutta)
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 कार्यपद्धती डॉ. अरविंद शेंडे, डॉ. दिपीप वैरागडे डॉ. मोहन जगनाडे, डॉ. सोमानी, अनुराध प्रकाशन नागपूर

# Gondwana University

B.Com Part II

( Semester III )

MONETARY ECONOMICS

( 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.	Topic
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 Traler 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. Devender Kawday , Dini Menon. Payal Prakashan Nagpur.
- 2) Macro Economics : Errol D'Souza. PEARSON Delhi.
- 3) मौद्रिक अर्थशास्त्र : डॉ. प्रभाकर देशमुख. पिंपळापुणे प्रकाशन नागपूर
- 4) अधिकोषण आणि वित्तीय प्रणाली :डॉ. जी.एन.झामरे , डॉ. ज्योत्स्ना देशपांडे. पिंपळापूरे अँड कं. पब्लिशर्स नागपूर
- 5) मौद्रिक अर्थशास्त्र : टी.टी.सेठी. लक्ष्मी नारायण अग्रवाल आगरा- 3
- 6) मुद्रा, बैंकिंग एवं अन्तर्राष्ट्रीय व्यापार : टी.टी.सेठी, लक्ष्मी नारायण आगरा-3

# Gondwana University

B.Com Part II

( Semester III )

MONETARY ECONOMICS

(Money and Banking)

Theory: 80 Marks

Internal Assessment: 20 Marks

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<b>Ques. No. 1 - Unit I</b>	A. Theory	08Marks
	B. Theory	08 Marks
	<b>OR</b>	
<b>Ques. No. 2 - Unit II</b>	C. Theory	16Marks
	A. Theory	08 Marks
	B. Theory	08Marks
	<b>OR</b>	
<b>Ques. No. 3 - Unit III</b>	C. Theory	16Marks
	A. Theory	08 Marks
	B. Theory	08Marks
	<b>OR</b>	
<b>Ques. No. 4 - Unit IV</b>	C. Theory	16Marks
	A. Theory	08 Marks
	B. Theory	08Marks
	<b>OR</b>	
<b>Ques. No. 5</b>	C. Theory	16Marks
	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 II**  
**Semester – III**  
**CORPORATE ACCOUNTING- PAPER I**

**Theory - 80 Marks**  
**Internal Assessment - 20 Marks**

**Unit 1**

1. Flootation 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 नागपूर
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. प्रदीप वाठ, पायल प्रकाशन, नागपूर
11. Financial Accounting – Dr. K. B. Moharir, Dr. Pradip Ghorpade, Dr Jaydev Lanjewar, Prof.  
Kedar, Payal Prakashan Nagpur.



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

**Theory - 80 Marks**  
**Internal Assessment - 20 Marks**

Que.1	On unit I		
	A)	Practical problem	8 marks
	B)	Practical problem	8 marks
	OR		
	C)	Practical problem	16 marks
Que 2	On unit II		
	A)	Practical problem	8 marks
	B)	Practical problem	8 marks
	OR		
	C)	Practical problem	16 marks
Que 3	On unit III		
	A)	Practical problem	8 marks
	B)	Practical problem	8 marks
	OR		
	C)	Practical problem	16 marks
Que 4	On unit IV		
	A)	Practical problem	8 marks
	B)	Practical problem	8 marks
	OR		
	C)	Practical problem	16 marks
Que 5	A)	Theory on unit I	4 marks
	B)	Theory on unit II	4 marks
	C)	Theory on unit III	4 marks
	D)	Theory on unit IV	4 marks

**Internal Assessment -20 marks**

**Internal Assessment Marks will based on the following Section – A & Section – B**

**Section – A**

**(Assignment on any two units is compulsory)**

**Unit -I**

Collection and recording in Advertise of issue of share published in news papers & Journals.

**Unit II**

Collection of Final Accounts of Companies published in news papers & Journals.

**Unit III**

Collection & recording accounting treatment of Valuation of goodwill at local or any suitable place.

**Unit IV**

Collection & recording accounting treatment of Valuation of Share at local or any suitable place.

**Section B**

Home Assignment on all four units.

**B.COM.PART TWO**  
**SEMESTER-III**  
**COST ACCOUNTING**

**Theory: 80 Marks**

**Internal Assessment: 20 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**

**Marks =80**

Que No. 1 on Unit 1<sup>st</sup>

a) Theory (8M)

b) Problem (8M)

**(OR)**

c) Problem (16M)

Que No. 2 on Unit 2<sup>nd</sup>

a) Problem (8M)

b) Problem (8M)

**(OR)**

c) Problem (16M)

Que No. 3 on Unit 3<sup>rd</sup>

a) Problem (8M)

b) Problem (8M)

**(OR)**

c) Problem (16M)

Que No. 4 on Unit 4<sup>th</sup>

a) Problem (8M)

b) Problem (8M)

**(OR)**

c) Problem (16M)

Que No. 5 Write Short Answers

a) Theory on Unit 1<sup>st</sup> (4M)

b) Theory on Unit 2<sup>nd</sup> (4M)

c) Theory on Unit 3<sup>rd</sup> (4M)

d) Theory on Unit 4<sup>th</sup> (4M)

**B.Com Part Two**  
**Semester III**  
**Advertising Management**

Theory : 80 Marks

Internal Assessment :20 Marks

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**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 Campaign -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

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

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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 Hierarchy Theory, Herzberg's Two-Factor Theory and Douglas 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

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<b>Ques. No. 1 - Unit I</b>	A. Theory	08Marks
	B. Theory	08 Marks
	<b>OR</b>	
<b>Ques. No. 2 - Unit II</b>	C. Theory	16Marks
	A. Theory	08 Marks
	B. Theory	08Marks
	<b>OR</b>	
<b>Ques. No. 3 - Unit III</b>		16Marks
	C. Theory	
	A. Theory	08 Marks
	B. Theory	08Marks
	<b>OR</b>	
<b>Ques. No. 4 - Unit IV</b>	C. Theory	16Marks
	A. Theory	08 Marks
	B. Theory	08Marks
		<b>OR</b>
<b>Ques. No. 5</b>	C. Theory	16Marks
	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 – II**  
**Semester III**  
**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, Caveatempor – 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) Indian Banking system ( Ramesh 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.
- 8) Insurance Management ( Principles and Practices) Deep & Deep Publicaion  
Pvt. Ltd. ( F-159 Rajouri Garden, New Delhi- 110027) Karmal Pal, B.S.  
Bodla, M.C. Garg.

**B. Com. - Part – II**  
**Semester III**  
**Banking and Insurance law and Practices**  
**Paper I**

Theory: 80 Marks  
Internal Assessment: 20 Marks

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

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<b>Ques. No. 1 - Unit I</b>	A. Theory	05Marks
	B. Theory	05Marks
<b>OR</b>	C. Theory	05Marks
	D. Theory	05Marks
<b>Ques. No. 2 - Unit II</b>	A. Theory	05Marks
	B. Theory	05Marks
<b>OR</b>	C. Theory	05Marks
	D. Theory	05Marks
<b>Ques. No. 3 - Unit III</b>	A. Theory	05Marks
	B. Theory	05Marks
<b>OR</b>	C. Theory	05Marks
	D. Theory	05Marks
<b>Ques. No. 4 - Unit IV</b>	A. Theory	05Marks
	B. Theory	05Marks
<b>OR</b>	C. Theory	05Marks
	D. Theory	05Marks
<b>Ques. No. 5</b>	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