

Bachelor of Commerce (Honors), B.Com(Honors) – CBS Pattern New Syllabus from Session 2021-22

Scheme of Examination

1. This Direction may be called '**Direction Governing Admissions and Examinations leading to the award of Degree of Bachelor of Commerce (Honors) (BCom-Honors) in the Faculty of Commerce and Management.**
2. This Direction shall come into force with effect from the date of its approval by the Management Council.
3. There shall be Six Examinations leading to the degree of Bachelor of Commerce (Honors) (B.Com-Honors) namely :
 - (1) The **Bachelor of Commerce (Honors) (BCom-Honors)**– 1st Semester Examination,
 - (2) The **Bachelor of Commerce (Honors) (BCom-Honors)** – 2nd Semester Examination,
 - (3) The **Bachelor of Commerce (Honors) (BCom-Honors)** – 3rd Semester Examination,
 - (4) The **Bachelor of Commerce (Honors) (BCom-Honors)** – 4th Semester Examination,
 - (5) The **Bachelor of Commerce (Honors) (BCom-Honors)** – 5th Semester Examination and
 - (6) The **Bachelor of Commerce (Honors) (BCom-Honors)**– 6th Semester Examination.
4. The duration of the Degree Course under this shall be of three academic years divided into six semesters with the BCOM-HONORS 1st and 2nd Semester Examinations during the first academic year, the BCOM-HONORS 3rd and 4th Semester Examinations during the second year and the BCOM-HONORS 5th and 6th Semester Examinations during the third year.
5. The Examinations Specified in paragraph 3 above shall be held twice a year at such places and on such dates as may be fixed by the University.
6. The details of eligibility for **BCOM-HONORS** examinations:
 - (A) For the **BCOM-HONORS 1st Semester**, Examinee 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 any Modern Indian Language at higher or lower level with any combination of optional subjects;

OR

XII Standard Examination of Maharashtra State Board of Secondary and Higher Secondary Education in Vocational Stream with one language only; OR any other examination recognized as equivalent thereto; in such subjects and with such standards of attainments as may be prescribed Minimum Competition vocation course (MCVC).

OR

Any other Equivalent Examination of any State in (10+2) pattern with any combination of subjects
 - (B) For the **BCOM-HONORS 2nd Semester** Examination the student shall have filled in the Examination Form for BCOM-HONORS 1st Semester Examination of this University.
 - (C) For the BCOM-HONORS 3rd Semester Examination, the student shall have filled in the Examination Form for B COM-HONORS 1st and 2nd Semester Examination of this University.
 - (D) For the BCOM-HONORS 4th Semester Examination, the student shall have filled in the Examination Form for BCOM-HONORS 1st, 2nd and 3rd Semester Examination of this University.
 - (E) For the BCOM-HONORS 5th Semester Examination the Student shall have filled in the Examination Form for all the earlier Semester Examinations and must have passed in all the subjects of the BCOM-HONORS 1st and 2nd Semester Examinations.

(F) For the BCOM-HONORS 6th Semester Examination the Student shall have appeared in all the earlier Semester Examinations and must have passed in all the subjects of the BCOM-HONORS 1st and 2nd Semester Examinations and in 50% Passing Heads of 5th Semester Examination.

7. A collegiate candidate shall have pursued a regular course of study for not less than 90 days of the academic session before being examined for any semester examination of **BCOM-HONORS** in any recognized institution and or college affiliated to Rashtrasant Tukdoji Maharaj Nagpur University where the course is conducted.

8. An applicant for the Bachelor of Commerce (Honors) 1st, 2nd, 3rd, 4th, 5th or 6th Semester Examination shall have passed an examination specified in Clauses (A), (B), (C), (D), (E) and (F) of paragraph 6 respectively, not less than one academic year prior to his admission to the respective examination.

9. Without prejudice to the other provisions of Ordinance No. 6 relating to the Examinations in General, the provisions of Paragraphs 5, 7, 8, 10, 26 and 31 of the said Ordinance shall apply to every collegiate candidate.

10. The fees for the examination shall be as prescribed by the University from time to time and whenever any change is made in the fees prescribed for any particular examination that shall be notified through a notification for information of the examinees concerned.

11. Teaching and Examination Scheme for examinees of Bachelor of Commerce (Honors) 1st, 2nd, 3rd, 4th, 5th and 6th Semester Examinations shall be as mentioned below:

Teaching and Examination Scheme
Bachelor of Commerce (Honors) (B Com-Honors)
Three Year Degree Course (Semester Pattern)
With effect from 2021-22

(A)

BCOM-HONORS 1st Semester Examination

Sr. No.	Subjects	Course Code	Teaching Scheme	Examination Scheme				Total Marks	Credits
			Total Clock Hours per Week	Max. Marks (TH)	Max. Marks (IM)	Total Marks	Min. Passing Marks		
1	Business Laws	BCOMHT-11	4	70	30	100	40	100	4
2	Environmental Management	BCOMHT-12	4	70	30	100	40	100	4
3	Financial Accounting - 1	BCOMHT-13	4	70	30	100	40	100	4
4	Micro Economics	BCOMHT-14	4	70	30	100	40	100	4
5	Computer Applications in Business	BCOMHT-15	2+4	70	30	100	40	100	4
6	Compulsory English-1	BCOMHT-16	4	70	30	100	40	100	4
	Total		26	420	180	600	300	600	24

- Note :
1. Duration of each theory class should be minimum 48 minutes.
 2. TH = Theory, IM = Internal Marks.
 3. Minimum marks for passing will be 40% of the total marks allotted to the paper.
 4. The candidate has to pass theory papers and internal assessment separately.
 5. One credit is equivalent to one hour of Teaching, that is to say,
For each subject, 48 Minutes * 5 = 240 Minutes = 4 Hours i.e. 4 Credits.
 6. Each semester will consist of 15 - 18 weeks of Academic Work equivalent to 90 actual teaching days.

(B)

BCOM-HONORS 2nd Semester Examination

Sr. No.	Subjects	Course Code	Teaching Scheme	Examination Scheme				Total Marks	Credits
			Total Clock Hours per Week	Max. Marks(TH)	Max. Marks (IM)	Total Marks	Min. Passing Marks		
1	Corporate Laws	BCOMHT-21	4	70	30	100	40	100	4
2	Management Principles and Applications	BCOMHT-22	4	70	30	100	40	100	4
3	Financial Accounting - 2	BCOMHT-23	4	70	30	100	40	100	4
4	Macro Economics	BCOMHT-24	4	70	30	100	40	100	4
5	Business Mathematics	BCOMHT-25	2+4	70	30	100	40	100	4
6	Compulsory English-2	BCOMHT-26	4	70	30	100	40	100	4
	Total		26	420	180	600	300	600	24

- Note :
1. Duration of each theory class should be minimum 48 minutes.
 2. TH = Theory, IM = Internal Marks.
 3. Minimum marks for passing will be 40% of the total marks allotted to the paper.
 4. The candidate has to pass theory papers and internal assessment separately.
 5. One credit is equivalent to one hour of Teaching, that is to say,
For each subject, 48 Minutes * 5 = 240 Minutes = 4 Hours i.e. 4 Credits.
 6. Each semester will consist of 15 - 18 weeks of Academic Work equivalent to 90 actual teaching days.

(C)

BCOM-HONORS 3rd Semester Examination

Sr. No.	Subjects	Course Code	Teaching Scheme	Examination Scheme				Total Marks	Credits
			Total Clock Hours per Week	Max. Marks (TH)	Max. Marks (IM)	Total Marks	Min. Passing Marks		
1	Income-tax Law and Practice	BCOMHT-31	4	70	30	100	40	100	4
2	Human Resource Management	BCOMHT-32	4	70	30	100	40	100	4
3	Corporate Accounting	BCOMHT-33	4	70	30	100	40	100	4
4	Indian Economy	BCOMHT-34	4	70	30	100	40	100	4
5	Computerized Accounting(Tally)	BCOMHT-35	2+4	70	30	100	40	100	4
6	Optional Language -1 (Any 1) English / Marathi/Hindi/ Sanskrit	BCOMHT-36-A/ BCOMHT-36-B/ BCOMHT-36-C/ BCOMHT-36-D	4	70	30	100	40	100	4
7	Elective-I A: Banking Correspondence for Business OR B: Banking Credit Analysis	BCOMHT-37	4	70	30	100	40	100	4
	Total		30	490	210	700	350	700	28

- Note :
1. Duration of each theory class should be minimum 48 minutes.
 2. TH = Theory, IM = Internal Marks.
 3. Minimum marks for passing will be 40% of the total marks allotted to the paper.
 4. The candidate has to pass theory papers and internal assessment separately.
 5. One credit is equivalent to one hour of Teaching, that is to say,
For each subject, 48 Minutes * 5 = 240 Minutes = 4 Hours i.e. 4 Credits.
 6. Each semester will consist of 15 - 18 weeks of Academic Work equivalent to 90 actual teaching days.

(D)

BCOM-HONORS 4th Semester Examination

Sr. No.	Subjects	Course Code	Teaching Scheme	Examination Scheme				Total Marks	Credits
			Total Clock Hours per Week	Max. Marks (TH)	Max. Marks (IM)	Total Marks	Min. Passing Marks		
1	Business Statistics	BCOMHT-41	4	70	30	100	40	100	4
2	Fundamentals of Financial Management	BCOMHT-42	4	70	30	100	40	100	4
3	Cost Accounting	BCOMHT-43	4	70	30	100	40	100	4
4	Economics of Development	BCOMHT-44	4	70	30	100	40	100	4
5	Management Information System	BCOMHT-45	2+4	70	30	100	40	100	4
6	Optional Language -2 (Any 1) English / Marathi/Hindi/ Sanskrit	BCOMHT-46-A/ BCOMHT-46-B/ BCOMHT-46-C/ BCOMHT-46-D	4	70	30	100	40	100	4
7	Elective-II C: Micro Finance Management OR D: Insurance and Risk Management	BCOMHT-47	4	70	30	100	40	100	4
	Total		30	490	210	700	350	700	28

- Note :
1. Duration of each theory class should be minimum 48 minutes.
 2. TH = Theory, IM = Internal Marks.
 3. Minimum marks for passing will be 40% of the total marks allotted to the paper.
 4. The candidate has to pass theory papers and internal assessment separately.
 5. One credit is equivalent to one hour of Teaching, that is to say,
For each subject, 48 Minutes * 5 = 240 Minutes = 4 Hours i.e. 4 Credits.
 6. Each semester will consist of 15 - 18 weeks of Academic Work equivalent to 90 actual teaching days.

(E)

BCOM-HONORS 5th Semester Examination

Sr. No.	Subjects	Course Code	Teaching Scheme	Examination Scheme				Total Marks	Credits
			Total Clock Hours per Week	Max. Marks (TH)	Max. Marks (IM)	Total Marks	Min. Passing Marks		
1	Entrepreneurship	BCOM HT-51	4	70	30	100	40	100	4
2	Fundamentals of Marketing	BCOM HT-52	4	70	30	100	40	100	4
3	Management Accounting	BCOM HT-53	4	70	30	100	40	100	4
4	Mathematical Economics	BCOM HT-54	4	70	30	100	40	100	4
5	Digital Marketing	BCOM HT-55	2+4	70	30	100	40	100	4
6	Field Study Project based on SDGs or DPR/B Plan	BCOM HT-56	4	-	100	100	40	100	4
7	Elective III A: Equity Investments OR B: Mutual Fund Investments	BCOM HT-57	4	70	30	100	40	100	4
Total			30	420	280	700	350	700	28

- Note :
1. Duration of each theory class should be minimum 48 minutes.
 2. TH = Theory, IM = Internal Marks.
 3. Minimum marks for passing will be 40% of the total marks allotted to the paper.
 4. The candidate has to pass theory papers and internal assessment separately.
 5. One credit is equivalent to one hour of Teaching, that is to say,
For each subject, 48 Minutes * 5 = 240 Minutes = 4 Hours i.e. 4 Credits.
 6. Each semester will consist of 15 - 18 weeks of Academic Work equivalent to 90 actual teaching days.

(F)

BCOM-HONORS 6th Semester Examination

Sr. No.	Subjects	Course Code	Teaching Scheme	Examination Scheme				Total Marks	Credits
			Total Clock Hours per Week	Max. Marks (TH)	Max. Marks (IM)	Total Marks	Min. Passing Marks		
1	E-Commerce	BCOM HT-61	4	70	30	100	40	100	4
2	Operations Management	BCOM HT-62	4	70	30	100	40	100	4
3	Auditing and Corporate Governance	BCOM HT-63	4	70	30	100	40	100	4
4	International Business	BCOM HT-64	4	70	30	100	40	100	4
5	Business Research Methods	BCOM HT-65	2+4	70	30	100	40	100	4
6	Seminar & Open Defense on BFSI topic	BCOM HT-66	4	70	30	100	40	100	4
7	Elective IV C: Statutory Compliances OR D: GST Laws	BCOM HT-67	4	70	30	100	40	100	4
	Total		30	490	210	700	350	700	28

- Note :
1. Duration of each theory class should be minimum 48 minutes.
 2. TH = Theory, IM = Internal Marks.
 3. Minimum marks for passing will be 40% of the total marks allotted to the paper.
 4. The candidate has to pass theory papers and internal assessment separately.
 5. One credit is equivalent to one hour of Teaching, that is to say,
For each subject, 48 Minutes * 5 = 240 Minutes = 4 Hours i.e. 4 Credits.
 6. Each semester will consist of 15 – 18 weeks of Academic Work equivalent to 90 actual teaching days.

12. Assessment

- The final total assessment of the candidates is made in terms of an internal assessment (Sessional) and an external assessment for each course.
- For each paper, 30 marks will be based on internal assessment and 70 marks for semester end examination (external assessment) to be conducted by the R T M Nagpur University, unless otherwise stated.

1a	Attendance of the student during a particular semester	05 Marks
1b	An assignment based on curriculum to be assessed by the teacher concerned	10 Marks
1c	Subject wise class test conducted by the teacher concerned	05 Marks
1d	Subject presentation/viva-voce seminar conducted during the semester	10 Marks
1	Internal assessment Total Marks	30
2	Semester wise End Examination Marks	70
Total Marks Per Course		100

- There shall be no separate / extra allotment of workload to the concerned teacher. He/ She shall conduct the internal assessment activity during the regular teaching days / periods as a part of regular teaching activity.
- At the beginning of each semester, every teacher shall inform his / her students unambiguously the method he / she propose to adopt and the scheme of marking for internal assessment with the prior permission of HOD / principal.
- An unsuccessful examinee at any internal shall be eligible for reexamination on payment of fresh examination fee prescribed by the University as per the respective directions.
- The internal marks will be communicated to the University at the end of each semester, but before the semester end examinations. These marks will be considered for the declaration of the results.
- The record of internal marks, evaluation & result should be maintained for a period of one year by respective institute/college for verification by competent authority.
- The maximum and minimum marks which each subject carries in BCOM-HONORS Semester - I, Semester - II, Semester - III, Semester - IV, Semester - V & Semester - VI Examination are as indicated in Paragraph 11. A, B, C, D, E & F respectively.

13. (A) The scope of the subjects and pattern of examination shall be as indicated in Syllabus.
 (B) The Medium of instructions and examinations shall be in ENGLISH only.
 (C) The Maximum/minimum marks which each subject carries & workload in BCOM-HONORS 1st, 2nd, 3rd, 4th, 5th and 6th Semester Examination shall be as indicated in Examination & Teaching Scheme (item no 11) "A", "B", "C", "D", "E" and "F" respectively.

14. Evaluation of Field Study / DPR / B-Plan

- The Field Study / DPR / BPR shall carry 100 marks
- Evaluation Pattern

	Max. Marks
Project Report Evaluation by Internal Examiner appointed by the Principal	50
Presentation and Open Defence Seminar (Internal Examiner)	50
Total	100

- (i) For **Field Study / DPR / B-Plan** a batch of Maximum **TWENTY** students per guide /supervisor has to be allotted by the Institute.
 - (ii) The guide or the supervisor shall be appointed by the institute and should be teaching to B.Com/BBA/BCCA/M.Com./MBA/BCOM-HONORS Program.
 - (iii) A Candidate shall submit with his/her project work, a certificate from the Supervisor to the effect-
 - a. That the candidate has satisfactorily completed the Project work for not less than one session and
 - b. That the Project work is the result of the candidates own work and is of sufficiently high standard to warrant its presentation for examination.
 - (iv) Candidate shall submit his declaration that the Project is the result of his own research work and the same has not been previously submitted to any examination of this University or any other University. The Project shall be liable to be rejected and /or cancelled if found otherwise.
 - (v) The Project work shall be evaluated through seminar and open defense and Viva-voce at the College/ Department by internal examiner appointed by the Principal **before** Semester-V Examination.
- A student appearing for BCOM-HONORS Semester VI Examination will have to pay additional fees as prescribed by the University from time to time.
- (vi) A detailed rubrics for evaluation of **Field Study / DPR / B-Plan** is provided in Appendix – C containing detailed syllabus

Appendix C

Detailed Syllabus

Bachelor of Commerce (Honors) (BCom-Honors) Examination

SEMESTER 1		
BCOMHT-11		
Business Laws		
Duration: 3 hrs	Marks: 100	Credits: 4

Objective: The objective of the course is to impart basic knowledge of the important business legislation along with relevant case law.

Contents:

Unit 1: The Indian Contract Act, 1872: General Principle of Law of Contract

Contract – meaning, characteristics and kinds Essentials of a valid contract - Offer and acceptance, consideration, contractual capacity, free consent, legality of objects., Void agreements, Discharge of a contract – modes of discharge, breach and remedies against breach of contract., Contingent contracts, Quasi - contracts

Unit 2: The Sale of Goods Act, 1930

Contract of sale, meaning and difference between sale and agreement to sell.

Conditions and warranties, Transfer of ownership in goods including sale by a non-owner, Performance of contract of sale, Unpaid seller – meaning, rights of an unpaid seller against the goods and the buyer.

Unit 3: The Partnership Act, 1932

Nature and Characteristics of Partnership, Registration of a Partnership Firms, Types of Partners,

Rights and Duties of Partners, Implied Authority of a Partner, Incoming and outgoing Partners, Mode of Dissolution of Partnership

Unit 4: The Limited Liability Partnership Act, 2008

Salient Features of LLP, Differences between LLP and Partnership, LLP and Company, LLP Agreement, Partners and Designated Partners, Incorporation Document, Incorporation by Registration, Partners and their Relationship

Suggested Readings:

1. M.C. Kuchhal, and Vivek Kuchhal, *Business Law*, Vikas Publishing House, New Delhi.
2. Avtar Singh, *Business Law*, Eastern Book Company, Lucknow.
3. Ravinder Kumar, *Legal Aspects of Business*, Cengage Learning
4. SN Maheshwari and SK Maheshwari, *Business Law*, National Publishing House, New Delhi.
5. Aggarwal S K, *Business Law*, Galgotia Publishers Company, New Delhi.
6. Bhushan Kumar Goyal and Jain Kinneri, *Business Laws*, International Book House
7. Sushma Arora, *Business Laws*, Taxmann Publications.

Paper – BCOM HT-12		
Environmental Management		
Duration: 3 Hrs	Marks: 100	Credits: 4

Objective of the course: the objectives are mainly to help students realize the significance of natural resources and learn to develop solutions to pressing environmental problems.

Unit I:

Introduction to Environment Management: Definition, Scope importance, Need for public awareness, Need for gender equity; sustainable development, Natural Resources- renewable and non- renewable resources, role of individual in conservation of natural resources(Forest, water, land, energy, mineral)

Unit II:

Environment Pollution: Types of pollution- air, water, soil, noise, thermal and Nuclear, causes effects control measures, Global warming, greenhouse effect, Ozone layer depletion, Acid rains

Unit III:

Human Population: Global population growth, variations among nations, Population explosion causes and impact, Family welfare Programs-methods of sterilization; Infectious diseases, water related diseases, risk due to chemicals in food, Cancer and environment

Unit IV: Social Issues in Environment: Construction of dams: problems and concerns of resettlement, rehabilitation of affected people. Environmental ethics– issues and possible solutions, resource consumption patterns and need for equitable utilization; Equity disparity in western and eastern countries; Urban and rural equity issues;

Suggested readings:

1. A text book of environmental by K M Agrawal, P K Sikdar, S C Deb”, published by Macmillan
2. Environment management by N K Uberoi”, published by Excel Books
3. Environment management by Dr. Swapan Deb”, published by Jaico Publishing House.

4. Environmental Management by S K Agrawal”, published by A.P.H. publishing Corporation.

Paper – BCOM HT-13 Financial Accounting – 1		
Duration: 3 Hrs.	Marks: 100	Credits: 4

Objectives: The objective of this paper is to help students to acquire conceptual knowledge of the financial accounting and to impart skills for recording various kinds of business transactions.

CONTENTS

Unit 1: Theoretical Framework

Meaning and Scope of accounting, Accounting Concepts, Principles and Conventions, Accounting terminology – Glossary, Capital and revenue expenditure, Capital and revenue receipts, Contingent assets and contingent liabilities, Accounting Policies, Accounting as a Measurement Discipline - Valuation Principles, Accounting Estimates, Accounting Standards - Concepts and Objectives

Unit 2: Accounting Process

- I. Books of Accounts
 - ii. Preparation of Trial Balance
 - iii. Rectification of Errors

Unit 3: Bank Reconciliation Statement

Introduction, reasons, preparation of bank reconciliation statement.

Unit 4: Inventories

Cost of inventories, Net Realizable Value, Basis and Techniques of Inventory valuation and record Keeping.

Suggested Readings:

1. Robert N Anthony, David Hawkins, Kenneth A. Merchant, *Accounting: Text and Cases*. McGraw-Hill Education, 13th Ed. 2013.
 2. Charles T. Horngren and Donna Philbrick, *Introduction to Financial Accounting*, Pearson Education.
 3. J.R. Monga, *Financial Accounting: Concepts and Applications*. Mayur Paper Backs, New Delhi.
 4. M.C.Shukla, T.S. Grewal and S.C.Gupta. *Advanced Accounts. Vol.-I*. S. Chand & Co., New Delhi.
 5. S.N. Maheshwari, and. S. K. Maheshwari. *Financial Accounting*. Vikas Publishing House, New Delhi.
 6. Tulsian, P.C. *Financial Accounting*, Pearson Education.
 7. *Compendium of Statements and Standards of Accounting*. The Institute of Chartered Accountants of India, New Delhi
- Note: Latest edition of the text books should be used.

Note:

1. The relevant Indian Accounting Standards in line with the IFRS for all the above topics should be covered.
2. Any revision of relevant Indian Accounting Standard would become applicable immediately.
- 3.

Paper – BCOM HT-14

Micro Economics

Duration: 3 hrs

Marks: 100

Credits: 4

Objective: The objective of the course is to acquaint the students with the concepts of microeconomics dealing with consumer behavior. The course also makes the student understand the supply side of the market through the production and cost behavior of firms.

CONTENTS

Unit 1: Demand and Consumer Behaviour

Concepts of revenue: marginal and Average: Revenue under conditions of Perfect and imperfect competition Elasticity of demand: price, income and cross.

Consumer Behaviour: Indifference curve analysis of consumer behavior; Consumer's equilibrium (necessary and sufficient conditions). Price elasticity and price consumption curve, income consumption curve and Engel curve, price change and income and substitution effects. Indifference curves as an analytical tool (cash subsidy v/s. kind subsidy). Revealed Preference Theory.

Unit 2: Production and Cost

Production isoquants, marginal rate of technical substitution, economic region of production, optimal combination of resources, the expansion path, isoclines, returns to scale using isoquants.

Cost of Production: Social and private costs of production, long run and short run costs of production. Economies and diseconomies of scale and the shape to the long run average cost. Learning curve and economies of scope.

Unit 3: Perfect Competition Vs. Monopoly

Perfect competition: Assumptions. Equilibrium of the firm and the industry in the short and the long runs, including industry's long run supply curve. Measuring producer surplus under perfect competition. Monopoly: Monopoly short run and long run equilibrium. Shifts in demand curve and the absence of the supply curve. Measurement of monopoly power and the rule of thumb for pricing. Degrees of price discrimination.

Unit 4: Imperfect Competition

Monopolistic Competition and Oligopoly: Monopolistic competition price and output decision-equilibrium. Monopolistic Competition and economic efficiency Oligopoly and Interdependence – Cournot's duopoly model, Stackelberg model, Kinked demand model. Prisoner's dilemma, collusive oligopoly – price-leadership model – dominant firm, cartels, sales maximization, Contestable markets theory. Pricing Public Utilities.

Suggested Readings:

1. Pindyck, R.S., D. L. Rubinfeld and P. L. Mehta; *Microeconomics*, Pearson Education.
2. N. Gregory Mankiw, *Principles of Micro Economics*, Cengage Learning
3. Maddala G.S. and E. Miller; *Microeconomics: Theory and Applications*, McGraw-Hill Education.
4. Salvatore, D. *Schaum's Outline: Microeconomic Theory*, McGraw-Hill, Education.
5. Case and Fair, *Principles of Micro Economics*, Pearson Education
6. Koutsyiannis, *Modern Micro Economic Theory*.
7. C Snyder, *Microeconomic Theory: Basic Principles and Extensions*, Cengage Learning

Duration: 3 hrs	<p style="text-align: center;">Paper – BCOM HT-15 Computer Applications in Business Marks: 100</p>	Credits: 4
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Objectives: To provide computer skills and knowledge for commerce students and to enhance the student understands of usefulness of information technology tools for business operations.

Unit 1: Word Processing

Introduction to word Processing, Word processing concepts, Use of Templates, Working with word document: Editing text, Find and replace text, Formatting, spell check, Autocorrect, Autotext; Bullets and numbering, Tabs, Paragraph Formatting, Indent, Page Formatting, Header and footer, Tables: Inserting, filling and formatting a table; Inserting Pictures and Video; Mail Merge: including linking with Database; Printing documents
Creating Business Documents using the above facilities

Unit 2: Preparing Presentations

Basics of presentations: Slides, Fonts, Drawing, Editing; Inserting: Tables, Images, texts, Symbols, Media; Design; Transition; Animation; and Slideshow.
Creating Business Presentations using above facilities

Unit 3: Spreadsheet and its Business Applications

Spreadsheet concepts, managing worksheets; Formatting, entering data, Editing, and Printing a worksheet; Handling operators in formula, Project involving multiple spreadsheets, Organizing Charts and graphs

Unit 4: Generally used Spreadsheet functions: Mathematical, Statistical, Financial, Logical, Date and Time, Lookup and reference, Database, and Text functions

Note:

1. There shall be a practical examination of 100 Marks (Practical Book -70 Marks Practical as per list), Viva-30 Marks)
2. Teaching arrangement need to be made in the computer Lab
3. There shall be 2 lectures per class and 4 Practical Lab periods per batch to be taught in computer Lab.

LIST OF PRACTICAL ASSIGNMENT

MS- WORD:

1. CREATE A WORD DOCUMENT USING FONT MENU & PARAGRAPH MENU.
2. CREATE A WORD DOCUMENT 'A NEWS ARTICLE ' USING COLUMN BREAK AND DROP CAP.
3. INSERT WORD ART AND PICTURE FROM CLIP ART IN A WORD DOCUMENT.
4. INSERT TABLE IN A WORD DOCUMENT AND PREPARE PROGRAMME SCHEDULE OF ANY EVENT.
5. DESIGN LETTER HEAD IN A WORD DOCUMENT USING HEADER AND FOOTER.
6. CREATE AN ORGANISATIONAL CHART USING AUTO SHAPES IN WORD DOCUMENT.
7. CREATE AN ADVERTISEMENT IN WORD DOCUMENT USING DIFFERENT SHAPES AND PICTURES.
8. CREATE YOUR RESUME USING RESUME WIZARD.USING TEMPLATES).
9. WRITE A LETTER TO THE SELECTED CANDIDATE FOR THEIR FINAL INTERVIEW ON

20TH OCT 2021 AT NEXTDOM SERVICES LTD, CIVIL LINES, NAGPUR AT 10.00 AM, ALONG WITH NECESSARY DOCUMENTS, RESUME AND 2 PASSPORT SIZE PHOTOGRAPHS. CREATE MAIL MERGE DOCUMENT FOR EIGHT RECIPIENTS.

10. WRITE A COTEMPORARY LETTER REGARDING LAUNCH OF NEW PRODUCT IN A COMPANY. (USING TEMPLATES).

MS-EXCEL:

11. PREPARE TIME TABLE IN A WORKSHEET USING FONT STYLES AND ALIGNMENT TOOLBAR.

12. CREATE A DATABASE AND SORT THE DATA IN ASCENDING AND DESCENDING ORDER.

13. CREATE A DATA TABLE AND USE CONDITIONAL FORMATTING.

14. USING THE FOLLOWING DATA INSERT PIE CHART FOR IT:

NAME	ENGLISH	MATHS	SCIENCE	COMMERCE	ECONOMICS
JACKAB	87	65	90	89	92

15. INSERT A LINE CHART WITH THE FOLLOWING DATA. SPECIFY CHART TITLE AS —YEARLY INCOME (IN LAKHS).

COUNTRIES	GOLD	DIAMOND	IRON ORE
INDIA	50	35	60
JAPAN	40	40	35
CHINA	45	55	60
USA	60	65	70
UAE	75	50	50

16. CALCULATE PROFIT AND PREPARE A COLUMN CHART AND BAR CHART IN MS EXCEL USING THE DATA.

MONTH	NET SALES (RS. LAKHS)	TOTAL COST (RS. LAKHS)	PROFIT (RS. LAKHS)
JAN-2020	22	18	
FEB -2020	24	9	
MARCH 2020	32	24	

APRIL 2020	26	23	
MAY 2020	30	24	
JUNE 2020	34	25	

A) GIVE CHART TITLE - PROFIT REPORT

B) X AXIS TITLE – MONTHS

C) Y AXIS TITLE - AMT(IN LAKHS)

17. CREATE A DATA TABLE AND USE DIFFERENT FUNCTIONS AND FORMULAE'S .

18. DESIGN A MARK SHEET AND ENTER RECORD OF ANY 5 STUDENTS FOR THREE SUBJECT AND CHECK WHETHER THEIR RESULT IS PASS OR FAIL USING (IF-AND). TABLE STRUCTURE SHOULD BE AS GIVEN:

S. NO.	STUDENT NAME	MARKS			RESULT (PASS/FAIL)
		SUBJECT 1	SUBJECT 2	SUBJECT 3	

(CONDITION: RESULT WILL BE —PASS IF MARKS OF EACH SUBJECT ARE GREATER THAN 45)

19. PREPARE A STATEMENT OF MARKS (CALCULATE THE TOTAL MARKS, AVERAGE AND GRADE USING FUNCTIONS SUM, AVERAGE AND IF).

CRITERIA FOR GRADE:

AVERAGE ≥ 75 ----DISTINCTION

AVERAGE ≥ 60 ----FIRST

AVERAGE ≥ 50 ----SECOND

AVERAGE ≥ 45 ----THIRD

20. PREPARE THE FOLLOWING TABLE IN A WORKSHEET USING MS-EXCEL:

NAME	BASIC	DA	HRA	GROSS PAY	PF	NET PAY
JOHN	10000	2000	2700			
MARY	20000	1050	1500			
KELLY	15000	3000	3200			
JACK	25000	3600	4100			
JOSEPH	30000	4200	5300			

PERFORM THE FOLLOWING CALCULATIONS:

A) GROSS PAY=BASIC PAY +DA+HRA

B) PF=12% OF DA

C) NET PAY=GROSS PAY- PF

Q.2. (A) Three VSAQ out of Five based on Prose (Unit 2) (3x 2) - (06)
(B) One SAQ out of Two based on Prose (Unit 2) (04)
(C) One PRQ out of Two based on Prose (Unit 2) (04)

Q.3. (A) Three VSAQ out of Five based on prescribed Poems (Unit 3) (3x 2) - (06)
(B) One SAQ out of Two based on prescribed Poems (Unit 3) (04)
(C) One PRQ out of Two based on prescribed Poems (Unit 3) (04)

Q.4 .(A).ONE Business Email (04)
(B) One Speech (150 Words) (04)
(C) One View and Opinion (150 Words) (06)

Q.5.(A)i) Synonyms (3 Words)/Antonyms (3Words) (06)
ii)Textual Match the following based on Unit-I & II(- 4 Items (02)
(B) Nouns/Pronouns/ Verbs/ Adjectives/Adverbs (04)
(C) Root word/Suffixes/Prefixes (02)

INTERNAL ASSESSMENT : 30 MARKS

The Internal Assessment would be done on the basis of the assignments submitted by the student and his/her performance, attendance and conduct during the Semester. The concerned teacher shall provide, in advance, a list of topics/assessment items/Question Bank (to the students) based on the Units prescribed for the Theory Examination. Students shall finalize 2 topics/items from 2 different units with the approval of the concerned teacher and submit the same within the prescribed deadline as Assignments. Students may be given freedom to submit a creative writing assignment on human values/world peace/environmental issues inspired by or related to the lessons/poems prescribed in the syllabus and give a Power Point Presentation/Oral of the same.

- Assignments – 5+5 = 10 Marks
 - Power Point Presentation & Oral Presentation = 10 Marks
 - PR based extempore = 10 Marks
- TOTAL – 30 MARKS

Semester - II		
Paper – BCOMHT-21		
CORPORATE LAWS		
Duration: 3 hrs	Marks: 100	Credits: 4

Objective: The objective of the course is to impart basic knowledge of the provisions of the Companies Act 2013 and the Depositories Act, 1996. Case studies involving issues in corporate laws are required to be discussed.

UNIT 1: Introduction

Administration of Company Law [including National Company Law Tribunal (NCLT), National Company Law Appellate Tribunal (NCLAT), Special Courts]; Characteristics of a company; lifting of corporate veil; types of companies including one -person company, small company, and dormant company; association not for profit; illegal association; formation of company, on-line filing of documents, promoters, their legal position, pre-incorporation contract; on-line registration of a company.

UNIT 2: Documents

Memorandum of association, Articles of association, Doctrine of constructive notice and indoor management, prospector-shelf and red herring prospectus, misstatement in prospectus, GDR; book-building; issue, allotment and forfeiture of share, transmission of shares, buyback and provisions regarding buyback; issue of bonus shares.

UNIT 3: Management

Classification of directors, women directors, independent director, small shareholder's director; disqualifications, director identity number (DIN); appointment; Legal positions, powers and duties; removal of directors; Key managerial personnel, managing director, manager;

Meetings: Meetings of shareholders and board of directors; Types of meetings, Convening and conduct of meetings, Requisites of a valid meeting, postal ballot, meeting through video conferencing, e-voting.

Committees of Board of Directors - Audit Committee, Nomination and Remuneration Committee, Stakeholders Relationship Committee, Corporate Social Responsibility Committee

UNIT 4:

Dividends, Accounts, Audit: Provisions relating to payment of Dividend, Provisions relating to Books of Account, Provisions relating to Audit, Auditors' Appointment, Rotation of Auditors, Auditors' Report, Secretarial Audit.

Winding Up: Concept and modes of Winding Up.

Insider Trading, Whistle Blowing: Insider Trading; meaning & legal provisions; Whistle-blowing : Concept and Mechanism.

Depositories Law

The Depositories Act 1996 – Definitions; rights and obligations of depositories; participants issuers and beneficial owners; inquiry and inspections, penalty.

Suggested Readings:

1. MC Kuchhal, *Modern Indian Company Law*, Shri Mahavir Book Depot (Publishers), Delhi.
2. GK Kapoor and Sanjay Dhamija, *Company Law*, Bharat Law House, Delhi.
3. Anil Kumar, *Corporate Laws*, Indian Book House, Delhi
4. Reena Chadha and Sumant Chadha, *Corporate Laws*, Scholar Tech Press, Delhi.
5. Avtar Singh, *Introduction to Company Law*, Eastern Book Company
6. Ramaiya, *A Guide to Companies Act*, LexisNexis, Wadhwa and Buttersworth.
7. *Manual of Companies Act, Corporate Laws and SEBI Guideline*, Bharat Law House, New Delhi,.
8. *A Compendium of Companies Act 2013, along with Rules*, by Taxmann Publications.
9. Gower and Davies, *Principles of Modern Company Law*, Sweet & Maxwell
10. Sharma, J.P., *An Easy Approach to Corporate Laws*, Ane Books Pvt. Ltd., New Delhi

Note: Latest edition of text books may be used.

Semester – II		
Paper – BCOMHT-22		
MANAGEMENT PRINCIPLES AND APPLICATIONS		
Duration: 3 hrs	Marks: 100	Credits: 4

Objective: The objective of the course is to provide the student with an understanding of basic management concepts, principles and practices.

Unit 1: Introduction

- a. Concept: Need for Study, Managerial Functions – An overview; Co-ordination: Essence of Managership

- b. Evolution of the Management Thought, Classical Approach – Taylor, Fayol, Neo-Classical and Human Relations Approaches – Mayo, Hawthorne Experiments, Behavioural Approach, Systems Approach, Contingency Approach – Lawrence & Lorsch, MBO- Peter F. Drucker, Re-engineering - Hammer and Champy, Michael Porter – Five-force analysis, Three generic strategies and value- chain, analysis, Senge's Learning Organisation, 'Fortune at the Bottom of the Pyramid' – C.K. Prahalad.

Unit 2: Planning & Organising

Types of Plan – An overview to highlight the differences

- a. Strategic planning – Concept, process, Importance and limitations
- b. Environmental Analysis and diagnosis (Internal and external environment) – Definition, Importance and Techniques (SWOT/TOWS/WOTS-UP, BCG Matrix, Competitor Analysis), Business environment; Concept and Components Decision-making – concept, importance; Committee and Group Decision-making, Process, Perfect rationality and bounded rationality, Techniques (qualitative and quantitative, MIS, DSS) Concept and process of organising – An overview, Span of management, Different types of authority (line, staff and functional), Decentralisation, Delegation of authority
- c. Formal and Informal Structure; Principles of Organising; Network Organisation Structure

Unit 3: Staffing and Leading

Staffing: Concept of staffing, staffing process

- a. *Motivation:* Concept, Importance, extrinsic and intrinsic motivation; Major Motivation theories - Maslow's Need-Hierarchy Theory; Herzberg's Two-factor Theory, Vroom's Expectation Theory.
- b. *Leadership:* Concept, Importance, Major theories of Leadership (Likert's scale theory, Blake and Mouten's Managerial Grid theory, House's Path Goal theory, Fred Fielder's situational Leadership), Transactional leadership, Transformational Leadership, Transforming Leadership.

Unit 4: Communication and Control

a. *Communication:* Concept, purpose, process; Oral and written communication; Formal and informal communication networks, Barriers to communication, Overcoming barriers to communication.

Control: Concept, Process, Limitations, Principles of Effective Control, Major Techniques of control - Ratio Analysis, ROI, Budgetary Control, EVA, PERT/CPM.

- a. Emerging issues in Management

Suggested Readings:

1. Harold Koontz and Heinz Weihrich, *Essentials of Management: An International and Leadership Perspective*, McGraw Hill Education.
2. Stephen P Robbins and Madhushree Nanda Agrawal, *Fundamentals of Management: Essential Concepts and Applications*, Pearson Education.
3. George Terry, *Principles of Management*, Richard D. Irwin
4. Newman, Summer, and Gilbert, *Management*, PHI
5. James H. Donnelly, *Fundamentals of Management*, Pearson Education.
6. B.P. Singh and A.K. Singh, *Essentials of Management*, Excel Books
7. Griffin, *Management Principles and Application*, Cengage Learning
8. Robert Kreitner, *Management Theory and Application*, Cengage Learning
9. TN Chhabra, *Management Concepts and Practice*, Dhanpat Rai & Co. (Pvt. Ltd.), New Delhi

10. Peter F Drucker, *Practice of Management*, Mercury Books, London

Note: Latest edition of text books may be used.

BCOMHT-23		
Financial Accounting – 2		
Duration: 3 hrs	Marks: 100	Credits: 4

Objectives: The objective of this paper is to help students to acquire conceptual knowledge of the financial accounting and to impart skills for recording various kinds of business transactions.

CONTENTS

Unit-1: Basics of Manual Accounting

Accounting- concept, objectives, advantages and limitations, types of accounting information; Fundamental accounting assumptions, principles, concepts, and conventions; Salient features of First-Time Adoption of Indian Accounting Standard; International Financial Reporting Standards (IFRS): - Need and procedures

Recording of Transactions: Rules of debit and credit: for assets, liabilities, capital, revenue and expenses. Books of original entry: format and recording – Journal Entry

Ledger Posting: Trial Balance:

Financial statements- Profit and Loss Account, Balance Sheet

Unit-2: Accounting for Depreciation: Methods of computing depreciation (straight line method and diminishing balance method only)

Inventories Valuation Methods: FIFO, LIFO and Weighted Average.

Unit 3: Accounting for Hire Purchase and Installment Systems: Basic and Simple Problems only
Accounting for Partnership Firm: Preparing Accounts of Partnership firm, Admission, and Retirements

Unit 4: Accounting for Companies

Preparation of profit and loss account and balance sheet of corporate entities; Share Capital & Debentures: Issue, forfeiture and reissue of forfeited shares: Issue of rights and bonus shares; Buy back of shares; Issue of Debentures

Suggested Readings:

1. J.R. Monga, *Financial Accounting: Concepts and Applications*. Mayur Paper Backs, New Delhi.
2. M.C.Shukla, T.S. Grewal and S.C.Gupta. *Advanced Accounts. Vol.-I*. S. Chand & Co., New Delhi.
- 3.

BCOM HT-24		
MACRO ECONOMICS		
Duration: 3 hrs	Marks: 100	Credits: 4

Objectives: The course aims at providing the student with knowledge of basic concepts of the macro economics. The modern tools of macro-economic analysis are discussed and the policy framework is elaborated, including the open economy.

Contents

Unit 1: Introduction

concepts and variables of macroeconomics, income, expenditure and the circular flow, components of expenditure. Static macroeconomic analysis short and the long run – determination of supply, determination of demand, and conditions of equilibrium

Economy in the short run

IS–LM framework, fiscal and monetary policy, determination of aggregate demand, shifts in aggregate demand, aggregate supply in the short and long run, and aggregate demand- aggregate supply analysis.

Unit 2: Inflation, Unemployment and Labour market

Inflation: Causes of rising and falling inflation, inflation and interest rates, social costs of inflation; Unemployment – natural rate of unemployment, frictional and wait unemployment. Labour market and its interaction with production system; Phillips curve, the trade-off between inflation and unemployment, sacrifice ratio, role of expectations adaptive and rational

Unit 3: Open economy

Open economy – flows of goods and capital, saving and investment in a small and a large open economy, exchange rates, Mundell – Fleming model with fixed and flexible prices in a small open economy with fixed and with flexible exchange rates, interest-rate differentials case of a large economy.

Unit 4:

Behavioral Foundations- Investment –determinants of business fixed investment, effect of tax, determinants of residential investment and inventory investment. Demand for Money – Portfolio and transactions theories of demand for real balances, interest and income elasticities of demand for real balances. Supply of money

Suggested Readings

1. Mankiw, N. Gregory. *Principles of Macroeconomics*. Cengage Learning
2. Robert J Gordon, *Macroeconomics*, Pearson Education
3. Branson, William H. *Macroeconomic Theory and Policy*. HarperCollins India Pvt. Ltd.
4. Rudiger Dornbusch and Stanley Fischer, *Macroeconomics*. McGraw-Hill Education.
5. Rudiger Dornbusch, Stanley Fischer, and Richard Startz, *Macroeconomics*. McGraw-Hill Education
6. Oliver J. Blanchard, *Macroeconomics*, Pearson Education
7. G. S. Gupta, *Macroeconomics: Theory and Applications*, McGraw-Hill Education
8. Shapiro, *Macroeconomic Analysis*,
9. Paul A Samuelson, William D Nordhaus, and Sudip Chaudhuri, *Macroeconomic*, McGraw-Hill Education

Note: Latest edition of text books may be used.

BCOM HT-25 MATHEMATICS		
Duration: 3 hrs	Marks: 100	Credits: 4

Objective: The objective of this course is to familiarize the students with the basic mathematical tools, with an emphasis on applications to business and economic situations.

Unit 1: Matrices and Determinants

- a. Algebra of matrices. Inverse of a matrix, Matrix Operation – Business Application
- b. Solution of system of linear equations (having unique solution and involving not more than three

variables) using matrix inversion Method and Cremer's Rule, The Leontief Input Output Model (Open Model Only).

Unit 2: Calculus I

Mathematical functions and their types- linear, quadratic, polynomial, exponential,

- a. Logarithmic function Concepts of limit, and continuity of a function
- b. Concept and rules of differentiation, Maxima and Minima involving second or higher order derivatives.
- c. Concept of Marginal Analysis, Concept of Elasticity, Applied Maximum and Minimum Problems including effect of Tax on Monopolist's optimum price and quantity, Economic Order Quantity.

Unit 3: Calculus II

- a. Partial Differentiation: Partial derivatives up to second order; Homogeneity of functions and Euler's theorem; Total differentials; Differentiation of implicit functions with the help of total differentials
- b. Maxima and Minima: Cases of two variables involving not more than one constraint including the use of the Lagrangian multiplier.
- c. Integration: Standard forms. Methods of integration – by substitution, by parts, and by use of partial fractions; Definite integration; Finding areas in simple cases
- d. Application of Integration to marginal analysis. Consumer's and Producer's Surplus, Rate of Sales and the Learning Curve

Unit 4: Mathematics of Finance

Rates of interest-nominal, effective– and their inter-relationships in different compounding situations.

- a. Compounding and discounting of a sum using different types of rates.
- b. Types of annuities, like ordinary, due, deferred, continuous, perpetual, and their future and present values using different types of rates of interest. Depreciation of Assets.

(General annuities to be excluded)

***Note: A student should be able to perform the calculations using spreadsheets like MS-Excel

Suggested Readings:

1. Mizrahi and Sullivan. *Mathematics for Business and Social Sciences*. Wiley and Sons.
2. Budnick, P. *Applied Mathematics*. McGraw Hill Education.
3. R.G.D. Allen, *Mathematical Analysis For Economists*
4. Ayres, Frank Jr. *Schaum's Outlines Series: Theory and Problems of Mathematics of Finance*. McGraw Hill Education.
5. Dowling, E.T., *Mathematics for Economics*, Schaum's Outlines Series. McGraw Hill Education.
6. Wikes, F.M., *Mathematics for Business, Finance and Economics*. Thomson Learning.
7. Thukral, J.K., *Mathematics for Business Studies*.
8. Vohra, N.D., *Quantitative Techniques in Management*. McGraw Hill Education.
9. Soni, R.S., *Business Mathematics*. Ane Books, New Delhi.
10. Singh J. K., *Business Mathematics*. Himalaya Publishing House.

Note: Latest edition of text books may be used.

BCOM HT-26
Compulsory English -2
Semester II
Compulsory English

Prescribed Text : Epiphanies by Board of Editors (Publisher: Orient Black Swan)
Duration: 3 hrs Marks: 100 Credits: 4

Unit 1: Prose

1. Stephen Hawking
2. How to be a Healthy User of Social Media-Peggy Kern
3. Jadav Payeng

Unit 2: Prose

1. Luck-Mark Twain
2. How I Became a Public Speaker-George Bernard Shaw
3. My Lord, the Baby-Rabindranth Tagore

Unit 3: Poetry

1. Success is Counted Sweetest-Emily Dickinson
2. The World is Too Much with Us-William Wordsworth
3. No Man is an Island-John Donne

Unit 4: Writing Skills

1. Weave Your Idea/Story
2. Interviews
3. Narrating an Experience

Unit 5: Language Study

1. Articles
2. Prepositions
3. Conjunctions
4. Interjections

Question Paper Pattern

Compulsory English Semester II

N.B:

SAQ – Short Answer Questions to be answered in about 75-100 words

VSAQ- Very Short Answer Question to be answered in two or three sentences

PRQ- Personal Response Question to be answered in about 75- 100words

Total 80 Marks

Q.1. (A) Three VSAQ out of Five based on Prose (Unit 1) (3x 2) - (06)

(B) One SAQ out of Two based on Prose (Unit1) (04)

(C).One PRQ out of Two based on Prose (Unit1) (04)

Q.2. (A) Three VSAQ out of Five based on Prose (Unit 2) (3x 2) - (06)

(B) One SAQ out of Two based on Prose (Unit 2) (04)

(C) One PRQ out of Two based on Prose (Unit 2) (04)

Q.3. (A) Three VSAQ out of Five based on prescribed Poems (Unit 3) (3x 2) - (06)

(B) One SAQ out of Two based on prescribed Poems (Unit 3) (04)

(C) One PRQ out of Two based on prescribed Poems (Unit 3) (04)

Q.4 .(A).ONE Business Email (04)

(B) One Speech (150 Words) (04)

(C) One View and Opinion (150 Words) (06)

- Q.5.(A) i)Synonyms(02 Words) & Antonyms(02 Words) (04)
- ii)Textual Match the Columns based on Unit I & II(4 items) (02)
- (B)Articles(03) and Prepositions(03)-Fill in the Blanks (06)
- (C) Conjunctions(01) and Interjections(01) (02)

INTERNAL ASSESSMENT : 30 MARKS

The Internal Assessment would be done on the basis of the assignments submitted by the student and his/her performance, attendance and conduct during the Semester. The concerned teacher shall provide, in advance, a list of topics/assessment items/Question Bank (to the students) based on the Units prescribed for the Theory Examination. Students shall finalize 2 topics/items from 2 different units with the approval of the concerned teacher and submit the same within the prescribed deadline as Assignments. Students may be given freedom to submit a creative writing assignment on human values/world peace/environmental issues inspired by or related to the lessons/poems prescribed in the syllabus and give a Power Point Presentation/Oral of the same.

- Assignments – 5+5 = 10 Marks
- Power Point Presentation & Oral Presentation = 10 Marks
- PR based extempore = 10 Marks

TOTAL – 30 MARKS

Semester - III		
Paper – BCOM HT-31		
INCOME-TAX LAW AND PRACTICE		
Duration: 3 hrs	Marks: 100	Credits: 4

Objective: To provide basic knowledge and equip students with application of principles and provisions of Income-tax Act, 1961 and the relevant Rules.

Unit 1: Introduction

Basic concepts: Income, agricultural income, person, assessee, assessment year, previous year, gross total income, total income, maximum marginal rate of tax; Permanent Account Number (PAN)

Residential status; Scope of total income on the basis of residential statusExempted income under section 10

Unit 2: Computation of Income under different heads-1

Computation of Income under different heads-2

Profits and gains of business or profession; Capital gains; Income from other sources

Unit 3: Computation of Total Income and Tax Liability

Income of other persons included in assessee's total income; Aggregation of income and set-off and carry forward of losses; Deductions from gross total income; Rebates and reliefs

Computation of total income of individuals and firms; Tax liability of an individual and a firm; Five leading cases decided by the Supreme Court

Unit 4: Preparation of Return of Income

Filing of returns: Manually, On-line filing of Returns of Income & TDS; Provision & Procedures of Compulsory On-Line filing of returns for specified assesses.

Note:

1. There shall be a practical Component on E-filing of Income Tax Returns using a software utility tool. The student is required to fill appropriate Form and generate the XML file.
2. Latest edition of text books and Software may be used.

Suggested readings:

1. Singhanian, Vinod K. and Monica Singhanian. *Students' Guide to Income Tax, University Edition*. Taxmann Publications Pvt. Ltd., New Delhi.
2. Ahuja, Girish and Ravi Gupta. *Systematic Approach to Income Tax*. Bharat Law House, Delhi.
- Journals
1. *Income Tax Reports*. Company Law Institute of India Pvt. Ltd., Chennai.
2. *Taxman*. Taxman Allied Services Pvt. Ltd., New Delhi.
3. *Current Tax Reporter*. Current Tax Reporter, Jodhpur.

Software

1. Vinod Kumar Singhanian, *e-filing of Income Tax Returns and Computation of Tax*, Taxmann Publication Pvt. Ltd, New Delhi. Latest version
2. 'Excel Utility' available at incometaxindiaefiling.gov.in

Paper – BCOM HT-32 HUMAN RESOURCE MANAGEMENT		
Duration: 3 hrs	Marks: 100	Credits: 4

Objective: The objective of the course is to acquaint students with the techniques and principles to manage human resource of an organisation.

Unit 1: Introduction

Human Resource Management: Concept and Functions, Role, Status and competencies of HR Manager, HR Policies, Evolution of HRM, HRM vs HRD. Emerging Challenges of Human Resource Management; Workforce diversity; Empowerment; Downsizing; VRS; Human Resource Information System

Unit 2: Acquisition of Human Resource

Human Resource Planning- Quantitative and Qualitative dimensions; job analysis – job description and job specification; Recruitment – Concept and sources; Selection – Concept and process; test and interview; placement and induction

Unit 3: Training and Development

Concept and Importance; Identifying Training and Development Needs; Designing Training Programmes; Role-Specific and Competency-Based Training; Evaluating Training Effectiveness; Training Process Outsourcing; Management Development; Career Development.

Unit 4: Performance Appraisal

Nature, objectives and importance; Modern techniques of performance appraisal; potential appraisal and employee counseling; job changes - transfers and promotions; Compensation: concept and policies; job evaluation; methods of wage payments and incentive plans; fringe

benefits; performance linked compensation.

Maintenance

Employee health and safety; employee welfare; social security; Employer-Employee relations- an overview; grievance-handling and redressal; Industrial Disputes: causes and settlement machinery

Suggested Readings:

1. Gary Dessler. *A Framework for Human Resource Management*. Pearson Education.
2. DeCenzo, D.A. and S.P. Robbins, *Personnel/Human Resource Management*, Pearson Education.
3. Bohlander and Snell, *Principles of Human Resource Management*, Cengage Learning
4. Ivancevich, John M. *Human Resource Management*. McGraw Hill.
5. Wreather and Davis. *Human Resource Management*. Pearson Education.
6. Robert L. Mathis and John H. Jackson. *Human Resource Management*. Cengage Learning.
7. TN Chhabra, *Human Resource Management*, Dhanpat Rai & Co., Delhi
8. Biswajeet Pattanayak, *Human Resource Management*, PHI Learning

Note: Latest edition of text books may be used.

Paper – BCOM HT-33 CORPORATE ACCOUNTING		
Duration: 3 hrs	Marks: 100	Credits: 4

Objectives: To help the students to acquire the conceptual knowledge of the corporate accounting and to learn the techniques of preparing the financial statements.

Contents

Unit 1. Accounting for Share Capital & Debentures

Issue, forfeiture and reissue of forfeited shares: concept & process of book building; Issue of rights and bonus shares; Buy back of shares; Redemption of preference shares; Issue and Redemption of Debentures

Final Accounts

Preparation of profit and loss account and balance sheet of corporate entities, excluding calculation of managerial remuneration, Disposal of company profits

Unit 2. Valuation of Goodwill and Valuation of Shares

Concepts and calculation: simple problem only

Amalgamation of Companies

Concepts and accounting treatment as per Accounting Standard: 14 (ICAI) (excluding inter-company holdings). Internal reconstruction: concepts and accounting treatment excluding scheme of reconstruction.

Unit 3. Accounts of Holding Companies/Parent Companies

Preparation of consolidated balance sheet with one subsidiary company. Relevant provisions of Accounting Standard: 21 (ICAI).

Unit 4. Banking Companies

Difference between balance sheet of banking and non banking company; prudential norms. Asset structure of a commercial bank. Non-performing assets (NPA).

Cash Flow Statement

Concepts of funds. Preparation of cash flow statement as per Indian Accounting Standard(Ind- AS): 7.

Note:

1. The relevant Indian Accounting Standards in line with the IFRS for all the abovetopics should be covered.
2. Any revision of relevant Indian Accounting Standard would become applicable immediately.

Suggested Readings:

2. J.R. Monga, *Fudamentals of Corporate Accounting*. Mayur Paper Backs, New Delhi.
3. M.C. Shukla, T.S. Grewal, and S.C. Gupta. *Advanced Accounts*. Vol.-II. S. Chand & Co., New Delhi.
4. S.N. Maheshwari, and S. K. Maheshwari. *Corporate Accounting*. Vikas Publishing House, New Delhi.
5. Ashok Sehgal, *Fundamentals of Corporate Accounting*. Taxman Publication, New Delhi.
6. V.K. Goyal and Ruchi Goyal,. *Corporate Accounting*. PHI Learning.
7. Jain, S.P. and K.L. Narang. *Corporate Accounting*. Kalyani Publishers, New Delhi.
8. Bhushan Kumar Goyal, *Fundamentals of Corporate Accounting*, International Book House
9. P. C. Tulsian and Bharat Tulsian, *Corporate Accounting*, S.Chand
10. Amitabha Mukherjee, Mohammed Hanif, *Corporate Accounting*, McGraw Hill Education
11. Compendium of Statements and Standards of Accounting. The Institute of Chartered Accountants of India, New Delhi.

Note: Latest edition of text books may be used.

Paper – BCOMHT-34 INDIAN ECONOMY		
Duration: 3 hrs	Marks: 100	Credits: 4

Objective: This course seeks to enable the student to grasp the major economic problems in Indiaand their solution.

Unit 1: Basic Issues in Economic Development

Concept and Measures of Development and Underdevelopment; Human Development

Basic Features of the Indian Economy at Independence

Composition of national income and occupational structure, the agrarian scene and industrial structure

Unit 2: Policy Regimes

The evolution of planning and import substituting industrialization.

- a) Economic Reforms since 1991.
- b) Monetary and Fiscal policies with their implications on economy

Unit 3: Growth, Development and Structural Change

- a) The experience of Growth, Development and Structural Change in different phases of growth

- and policy regimes across sectors and regions.
- b) The Institutional Framework: Patterns of assets ownership in agriculture and industry; Policies for restructuring agrarian relations and for regulating concentration of economic power;
 - c) Changes in policy perspectives on the role of institutional framework after 1991.
 - d) Growth and Distribution; Unemployment and Poverty; Human Development; Environmental concerns.
 - e) Demographic Constraints: Interaction between population change and economic development.

Unit 4: Sectoral Trends and Issues

- a) *Agriculture Sector*: Agrarian growth and performance in different phases of policy regimes i.e. pre green revolution and the two phases of green revolution; Factors influencing productivity and growth; the role of technology and institutions; price policy, the public distribution system and food security.
- b) *Industry and Services Sector*: Phases of Industrialisation – the rate and pattern of industrial growth across alternative policy regimes; Public sector – its role, performance and reforms; The small scale sector; Role of Foreign capital.
- c) *Financial Sector*: Structure, Performance and Reforms. Foreign Trade and balance of Payments: Structural Changes and Performance of India's Foreign Trade and Balance of Payments; Trade Policy Debate; Export policies and performance; Macro Economic Stabilisation and Structural Adjustment; India and the WTO, Role of FDI, Capital account convertibility,

Suggested Readings:

1. Mishra and Puri, *Indian Economy*, Himalaya Publishing House
2. IC Dhirga, *Indian Economics*, Sultan Chand & Sons
3. Gaurav Dutt and KPM Sundarum, *Indian Economy*, S. Chand & Company.
4. Bhagwati, J. and Desai, P. *India: Planning for industrialization*, OUP, Ch 2.
5. Patnaik, Prabhat. *Some Indian Debates on Planning*. T. J. Byres (ed.). The Indian Economy: Major Debates since Independence, OUP.
6. Ahluwalia, Montek S. *State-level Performance under Economic Reforms in India* in A. O. Krueger. (ed.). Economic Policy Reforms and the Indian Economy, The University of Chicago Press.
7. Dreze, Jean and Amartya Sen. *Economic Development and Social Opportunity*. Ch. 2. OUP.
8. Khanna, Sushil. *Financial Reforms and Industrial Sector in India*. Economic and Political Weekly. Vol. 34. No. 45.
9. Uma Kapila (ed), “*Indian Economy since Independence*”, Relevant articles.
10. Rangarajan, C. and N. Jadhav. *Issues in Financial Sector Reform*. Bimal Jalan. (ed). *The Indian Economy*. Oxford University Press, New Delhi.

Note: Latest edition of text books may be used.

Paper – BCOM HTP-35		
COMPUTERISED ACCOUNTING (TALLY)		
Duration: 3 hrs	Marks: 100	Credits: 4

Objectives: This course seeks to enhance the skills needed for computerized accounting system and to enable the students to develop simple accounting applications.

UNIT-I

Introduction to Tally.ERP 9- Features of Tally, Enhancement in Tally.ERP 9, Installation Procedure of Tally.ERP 9, Opening Tally.ERP 9, Components of the Tally.ERP 9 Window, Creating a Company. Stock and Godown in Tally- Stock Groups, Stock Categories, Stock Items, Units of Measure, Godowns.

UNIT-II

Groups, Ledgers, Vouchers and Orders- Introducing Groups, Introducing Ledgers, Introducing Vouchers, Introducing Purchase Orders, Introducing a Sales Order, Introducing Invoices. Reports in Tally.ERP 9- Working with Balance Sheet, Working with Profit & Loss A/c Report, Working with Stock Summary Report, Understanding Ratio Analysis, Working with Trial Balance Report, Working with Day Book Report.

UNIT-III

Exploring Payroll in Tally.ERP 9- Working with Payroll Vouchers, Defining Payroll Reports, Working with Statements of Payroll Report, Describing Salary Disbursement. Taxation- Indian Tax Structure, Tax Deducted at Source in Tally.ERP 9, Create a Tax Ledger, TDS Vouchers, Printing a TDS Challan, Tax Collected at Source in Tally.ERP 9, TCS Reports in Tally.ERP 9, Calculating VAT in Tally.ERP 9, VAT Classification, VAT Vouchers, VAT Reports in Tally.ERP 9, Service Tax.

UNIT-IV

Important Features of Tally.ERP 9- Taking Backup in Tally.ERP 9, Restoring Data in Tally. ERP 9, Using E-mail in Tally.ERP 9, Migrating Data from Tally 7.2 to Tally.ERP 9, Tally.NET in Tally.ERP 9- Configuring the Tally.NET Feature, Assigning Security Levels, Creating Security Controls, Connecting a Company to the Tally.NET Server, Logging as a Remote User.

Reference Books:

1. DT Editorial Services, Tally.ERP 9 in Simple Steps, Dreamtech Press.
2. Computerized Accounting using Tally ERP 9, Sahaj Enterprise, Tally Education Private Ltd (TEPL).
3. Vikas Gupta, Business Accounting with MS Excel and Tally.ERP 9 Course Kit, Dreamtech Press.
4. Vishnu Priya Singh, Tally 9
5. K. K. Nadhani, Accounting with Tally, BPB Publication.
6. K. K. Nadhani and A.K. Nadhani, Tally Tutorial, BPB Publication.

Note:

1. Teaching arrangements need to be made in the computer Lab
2. There shall be Four Lectures per class and 4 Practical periods per batch to be taught in computer Lab.

Suggested Readings:

The suggested readings and guidelines shall be notified by the university department at least once in three years based on the selected software.

Computerised Accounting Systems

Computerised Accounting Systems: Computerized Accounts by using any popular accounting software: Creating a Company; Configure and Features settings; Creating Accounting Ledgers and Groups; Creating Stock Items and Groups; Vouchers Entry; Generating Reports - Cash Book, Ledger Accounts, Trial Balance, Profit and Loss Account, Balance Sheet, Funds Flow Statement, Cash Flow Statement Selecting and shutting a Company; Backup and Restore data of a Company

Note :

1. There shall be a practical examination of 100 Marks (Practical Book -70 Marks (5 Marks *14 Practical as per list), Viva-30 Marks)
2. Teaching arrangement need to be made in the computer Lab
3. There shall be 2 lectures per class and 4 Practical Lab periods per batch to be taught in computer Lab.

COMPUTERIZED ACCOUNTING (TALLY)
LIST OF PRACTICALS

P1 : Create a Company in tally with following name

Rajesh Trading Company

Financial year 2020-21

Maintain : Accounts Only

P2: Create following ledger in tally with proper group

Sr. No.	Nam of Ledger	Under	Ope. Balance
1	Owner Ledger	Capital a/c	15,00,000
2	Mr. Rajesh	Sundry debtors	50,000
3	Mr. Sunil	Sundry Debtors	1,00,000
4	Mr. Ajay	Sundry Debtors	50,000
6	Mr. Manish	Sundry Creditors	25,000
7	Mr. Ashwin	Sundry Creditors	25,000
8	Mr. Pankaj	Sundry Creditors	50,000
9	ICICI	Loan Liabilities	5,00,000
10	SBI	Bank Account	5,00,000
11	Transportation	Direct Exp	4000
12	Wages	Diret Exp	2000
13	Octroi	Direct Exp	1000
14	Telephone	Indirect Exp	4000
15	Electricity	Indirect Exp	5000
16	Office Exp	Indirect Exp	6000
17	Advertisement	Indirect Exp	2000

- a) Prepare Profit and Loss account according to above ledger details
- b) Prepare Balance sheet according to Profit and loss account and ledger details
- c) Make following transactions in tally in proper vouchers

- 1) Cash deposit in bank of rs. 4000
- 2) Cash withdrawn from bank of rs. 2000
- 3) Telephone bill paid by cash of rs. 400
- 4) Electrical Bill paid by chq of rs. 600
- 5) Computer purchase on cash of Rs. 20,000

- P3: Design a Company Creation form and fill all the information which is required
- P4: Create a Company of Raj Traders for the financial year 2016-17 and pass the following general entries.
- 1) Cash Received of Rs. 5,00,000/- from Capital Account
 - 2) Goods purchase on cash of Rs. 15000/-
 - 3) Cash deposit of Rs. 5000/- in SBI
 - 4) Goods Sold by Cash of Rs. 10,000/-
 - 5) Telephone bill paid on Cash of Rs. 1500/- (Take a Print of Cash Ledger)
- P5: Draw the Screen of Accounting features.
- P6: Create a Company of Shankar Trading Company for the financial year 2017-18 and Create following Inventory details.

Sr. No.	Product Name	Unit	Qty	Rate
1	Hard disc (1 TB)	PCS	10	4000
2	Ram (2GB)	PCS	15	2500
3	Mouse	PCS	25	500

- 1) Make a Purchase Bill for any two Items
- 2) Make a Sales bill for any two items (Take a Print of Closing Stock Details)

P7: According following Trial Balance make P & L and Balance sheet

Sr. NO.	Particular	Debit	Credit
1	Capital A/c		75000
2	Current Assets	200000	
3	Current Liabilities		100000
4	Sales		100000
5	Purchase	50000	
6	Expenses (Direct)	15000	
7	Expenses (Indirect)	10000	

- P8: Create a Company of Excel tech for the financial year 2015-16 and maintain the Cost Centre and Category for three department and show the telephone bill Expenses for each department. (Take a Print of Telephone bill Exp of each Department)
- P9: Design a Company Creation form and fill all the information which is required
- P10: Create a Company of Payroll Management for the financial year 2016-17 and maintain following salary sheet.
- 1) Create Salary Details of any five Employees
 - 2) Create Salary Heads (HRA(40%), CA(800) , PF(12%))
 - 3) Create Attendance Details
 - 4) Create units
 - 5) Create attendance for 28 days of each Employee (Take a Print of Salary Ledger)
- P11: According following Trial Balance make P & L and Balance sheet

Sr. NO.	Particular	Debit	Credit
1	Capital A/c		1,75,000
2	Current Assets	300000	
3	Current Liabilities		100000
4	Sales		100000
5	Purchase	50000	
6	Expenses (Direct)	15000	
7	Expenses (Indirect)	10000	

P12: Create a company of TDS for the financial year 2015-16 and pass the following general Entries.

- 1) Cash Received from capital A/c of Rs. 2,00,000/-
- 2) Paid interest of Rs.25000/- and in which deduct the TDS @ 10 % of amount then paid the TDS Amount
- 3) Paid Commission of Rs. 35000/- in which deduct the TDS @ 15% of amount the paid the TDS amount

(Take Print of all TDS Ledger)

P13: Draw the Screen of Accounting features.

P14: Create a Company of Shankar Trading Company for the financial year 2017-18 and Create following Inventory details.

Sr. No.	Product Name	Unit	Qty	Rate
1	Pencil	PCS	10	15/-
2	Pen	PCS	15	25/-
3	Eraser	PCS	25	10/-

- 1) Make a Purchase Bill for any two Items
- 2) Make a Sales bill for any two items (Take a Print of Closing Stock Details)

<p>Paper – BCOM HT-36-A OPTIONAL LANGUAGE -1 ENGLISH</p>		
Duration: 3 hrs	Marks: 100	Credits: 4

Prescribed Text: English and Soft Skills by S.P.Dhanavel (Publisher : Orient BlackSwan)

1. Listening Skills Story- The boy who broke the bank- Ruskin Bond
2. Team Work Skills Story-Whitewashing the fence- Mark Twain
3. Emotional Intelligence Skills Story-My Financial Career -Stephen Leacock
4. Assertive Skills Story-The Verger – Somerset Maugham

5. Learning Skills Story- Three Questions- Leo Tolstoy

Question Paper Pattern **OPTIONAL LANGUAGE -1** **English Semester III**

N.B:

SAQ – Short Answer Questions to be answered in about 75-100 words

VSAQ- Very Short Answer Question to be answered in two or three sentences

PRQ- Personal Response Question to be answered in about 75- 100words

Total 70 Marks

Q.1 VSAQ Any Five out of Eight on Stories (5x2) (10Marks)

Q.2 SAQ Any Three out Five on Stories (3x5) (15Marks)

Q.3. Discuss the Situation given in the activity section with each soft skill (Any TWO out of FOUR) (2x5) (10Marks)

Q.4.Workplace Soft skills based on the text in 100 words any Three out of Five (3x5) (15Marks)

Q.5. Real Life Experience related to the prescribed skills mentioned in the text in 150 words any two out of Four (2x5) (10Marks)

Q.6. Explain any TWO out of FIVE Proverbs related to the prescribed soft skills given in the text in 75 -100words (2x5) (10 Marks)

INTERNAL ASSESSMENT : 30 MARKS

- The Internal Assessment would be done on the basis of the assignments submitted by the student and his/her performance, and conduct during the Semester.
- The concerned teacher shall provide, in advance, a list of topics/assessment items/Question Bank (to the students) based on the Units prescribed for the Theory Examination.
- Students shall finalize 3 topics/items from 3 different units with the approval of the concerned teacher and submit the same within the prescribed deadline as Assignments.
- Students may be given freedom to submit a creative writing assignment on human values/world peace/environmental issues inspired by or related to the lessons/poems prescribed in the syllabus and give a Power Point Presentation/Oral of the same.
 - ✓ Assignments – 5+5 +5 = 15 Marks
 - ✓ Power Point Presentation/Oral Presentation = 15 Marks

TOTAL – 30 MARKS

Paper – BCOM HT-36-B
OPTIONAL LANGUAGE -1

MARATHI

Marks: 100

Duration: 3 hrs

Credits: 4

सत्र-३ (Semester-III)

अनुक्रमणिका

गद्य विभाग

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|--------------------------------------|----------------------|
| १. विझी गोंडवाडां अवस्थान | - म्हाइमट |
| २. शेती सुधारणाविषयक विचार | - जोतीराव फुले |
| ३. अखेरचे वक्तव्य | - वासुदेव बळवंत फडके |
| ४. भारतीय स्त्रीत्वाचे गाणे सावित्री | - पु. भा. भावे |
| ५. मरीआईचा गाडा | - अण्णाभाऊ साठे |
| ६. पुस्तक चोरून शाळा शिकली | - अशोक पवार |

पद्य विभाग

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|------------------------------|--|
| १. संत कवयित्रींची अभंगवाणी | - संत मुक्ताबाई, संत जनाबा
संत बहिणाबाई |
| २. निश्चयाचा महामेरू | - समर्थ रामदास |
| ३. नववधू, प्रिया मी... | - भा. रा. तांबे |
| ४. सारेच दीप कसे मंदावले आता | - अनिल |
| ५. सोनं होऊन उगावं | - सदानंद देशमुख |
| ६. विश्वाचे नवल | - आ. य. पवार |

व्यावहारिक मराठी

- | | |
|-----------------|-----------------------|
| १. वृत्त संपादन | - प्रभाकर कोंडबतुनवार |
| २. शुद्ध शब्द | |

Paper – BCOM HT-36-C
OPTIONAL LANGUAGE -1
HINDI

Duration: 3 hrs

Marks: 100

Credits: 4

निर्धारित पाठ्यक्रम

इकाई १ :

निबंध :

समस्याप्रधान निबंध (ज्वलंत समस्याओं पर आधारित:- जैसे-महामारी, बेरोज़गारी, भ्रष्टाचार, आतंकवाद आदि), कल्पनाप्रधान निबंध (यदि मैं शिक्षक होता, यदि परीक्षाएं न होती आदि), विश्लेषणात्मक निबंध (ऑन लाइन परीक्षाओं के लाभ और नुकसान, आधुनिक तकनीक/विज्ञान/सोशल मीडिया – वरदान या अभिशाप आदि), वर्णनात्मक निबंध (जनसंचार के नव आयाम (सोशल मीडिया), मेरे स्वप्नों का भारत आदि), विवेचनात्मक निबंध (कहावत/सुविचार प्रधान निबंध)।

इकाई २ :

गद्य-विभाग : पाठ्यपुस्तक : “पारिजात”

१. सच्ची सभ्यता कौनसी? (भेंटवार्ता) - महात्मा गांधी
२. बनमानुष की दर्दनाक कहानी (कहानी) - प्रेमचंद
३. छड़ी (कहानी) - दामोदर खडसे
४. विक्रमार्क, बुढ़िया और सराय रोहिल्ला - हरीश नवल (व्यंग्य)
५. कागज़ी बुर्ज (एकल एकांकी) - मीरा कांत
६. बिन पानी सब सूख (व्यंग्य) - नीरज व्यास

इकाई ३ :

पद्य-विभाग : पाठ्यपुस्तक : “पारिजात”

१. सूर के पद - सूरदास
२. रहीम के दोहे - रहीम

३. कोशिश करनेवालों की हार नहीं होती - सोहनलाल द्विवेदी
४. बाणी - सुमित्रानंदन पंत
५. ‘हिंदी’ हिंद-हृदय की धड़कन - कृष्णकुमार चौबे
६. देशभक्ति की स्याही - सागर खादीवाला

इकाई ४ :

अन्य पाठ्य सामग्री :

१. संक्षिप्तीकरण (पदनाम) : पाठ्यपुस्तक में निहित सूची में से पूछे जाएंगे।
२. साक्षात्कार : परिभाषा, उद्देश्य, सतर्कताएँ, सीमाएँ, प्रकार, महत्व।

Paper – BCOM HT-36-D
OPTIONAL LANGUAGE -1

SANSKRIT

Marks: 100

Duration: 3 hrs

Credits: 4

पूर्णाङ्काः - १००

SEMESTER I (2021)

लिखितपरीक्षाङ्काः - ८०

आन्तरिकमूल्यापनाङ्काः-२०

अङ्काः

घटक १) संस्कृत पुष्पहारः । रा.तु.म.नागपुर-विद्यापीठ-प्रकाशनम्।	५०
१ - ५ - गद्यापाठाः	
१ - ५ - पद्यापाठाः	
घटक २) संस्कृतकविपरिचयः- वाल्मीकिः, व्यासः, भासः, अश्वघोषः कालिदासः भवभूति, भारविः, माघ	१०
घटक ३) संस्कृतशास्त्रज्ञपरिचयः- चरकः, सुश्रुतः, वाग्भटः	१०
घटक ४) वस्तुनिष्ठप्रश्नाः (कवि-शास्त्रज्ञ-परिचयाधारिताः)	१०
आन्तरिकमूल्यापनाङ्काः-	२०

प्रश्नपत्रिकास्वरूपः (Question Paper Pattern)

अङ्काः

70

(संस्कृत-पुष्पहारः)

प्रश्न १ अनुवादं कुरुत - अ) गद्यानुवादः	5
ब) पद्यानुवादः (१ - १)	5
प्रश्न २ ससन्दर्भं स्पष्टीकरणं अ) गद्य वाक्यम्	5
ब) पद्य पंक्तिः (१ - १)	5
प्रश्न ३ कथां लिखत अथवा दीर्घप्रश्नाः	5
अ) गद्य	5
ब) पद्य (१ - १)	5
प्रश्न ४ अ) पठितगद्याधारितसंस्कृतप्रश्नानां उत्तराणि	5
ब) पठितपद्याधारितसंस्कृतप्रश्नानां उत्तराणि	5
प्रश्न ५ अ) संस्कृतकवीनां परिचयं लिखत। (२)	10
ब) शास्त्रज्ञपरिचयं लिखत। (२)	10
क) वस्तुनिष्ठप्रश्नाः।	10

Paper – BCOM HT-37-A ELECTIVE 1 (A) BANKING AND CORRESPONDENCE FOR BUSINESS		
Duration: 3 hrs	Marks: 100	Credits: 4

Objective: The objective of the course is to help the students to understand the Complete process of correspondence with banks for individual and business.

Unit I : Introduction to Financial inclusion and Banking: Basics of Financial Inclusion, Basics of Banking and Banking Structure ,Types of Banking, History and evolution of Banking in India Recent trends in Banking .

Banking Products : Deposit Products, Principles of Lending and Lending Products.Codes of operation.

Transactional Tools: Payment mechanisms- Electronic Fund Transfer ,Electronic Clearing System ,Tele Banking ,Internet Banking, Mobile Banking, E wallets, Security, Fraud, and Ethics.

Unit II :KYC and Application: Open client Accounts in banks KYC Policy - Origin KYC - Guidelines, KYC process and verification requirements.

Customers :Types of Customers , Forms of Banker-customer relationship, Customer Relationship Management(Communication etiquettes etc.) Manage Services , Redressal of the customers' grievances and the Banking Ombudsman Scheme ,Bank Marketing, Sell various banking products and services.

Unit III : Regulatory aspects : Role and functions of RBI, Banking Regulation Act , Relevant provisions of RBI Act , PMLA 2002 , Negotiable Instruments Act.

Risk Management :Types of risks Classification of Assets , NPA

UNIT IV :Accounting and Settlement: Accounting concepts and Standards, Systems and methods of accounting, Settlement process, MIS Analysis, Account for loans Review and documentation, Reading of Financial Statements.

Reference Books :

1. Padmalatha Suresh& Justin Paul , Management of Banking Financial Services. Fourth edition by Pearson
2. K C Shekhar & Lekshmy Shekhar, Banking Theory and Practice, Vikas Publishing
3. Know Your Banking - I Basics of Banking - Taxmann
4. R. N. Choudhary , Banking Laws , Central Law Publication

Paper – BCOMHT-37 -B ELECTIVE 1(B) BANKING CREDIT ANALYSIS		
Duration: 3 hrs	Marks: 100	Credits: 4

Objective: The objective of the course is the students will be able to understand the complete process of credit analysis done by the banks.

Unit I : Introduction to Banking

Concept and scope of Banking ,Regulatory body - RBI ,Role of Banks, Types of Accounts, Types of Banking Customers ,Customer Relationship, KYC.

Unit II : Understanding Banking Products

Different types of loans, Working capital loans, Cash Credit, Fund based and Non Fund based case studies, Inland and Foreign L/c's , Bank Guarantees, Margin Money, Export & import Finance, Loan schemes like Mudra Loans etc, NPA.

Unit II : Credit Analysis

Introduction to Credit Analysis(5C's),Reading of Financial Statements(Du Pont Analysis,Key ratios ,Cash flow analysis, Fund Flow analysis),Contents of Loan proposal, Processing and approval of loans,Borrower profile analysis, Importance of ratings of Credit Rating Agencies,CMA Report contents and Analysis.

Unit IV : Understanding the Banking Laws

Overview of Negotiable Instruments (Amendment) Act , 2015, The Credit Information Companies (Regulation) Act, 2005, Miscellaneous provisions.

Note : Case studies would be taken in class so that the student has a conceptual clarity on practical application of the banking products and processes. (Ex : PNB - Nirav Modi Case study related to Bank Guarantees)

Reading Books :

1. K C Shekhar & Lekshmy Shekhar,Banking Theory and Practice,Vikas Publishing
2. R K Gupta & Himanshu Gupta ,Credit Appraisal & Analysis of Financial Statement - A Hand Book For Bankers And Finance Managers ,Notion Press.
3. Kumar Arun,Banking Industry and Non-performing Assets (NPAs),New Century Publications
4. V. Rajaraman, Credit Appraisal Risk Analysis & Decision Making, Snowwhite Publications

Semester 4		
Paper – BCOMHT-41		
BUSINESS STATISTICS		
Duration: 3 hrs	Marks: 100	Credits: 4

Objective: The objective of this course is to familiarize students with the basic statistical tools used for managerial decision-making.

Unit 1: Statistical Data and Descriptive Statistics

Nature and Classification of data: univariate, bivariate and multivariate data; time-series and cross-sectional data

- a. Measures of Central Tendency
 - i. Mathematical averages including arithmetic mean, geometric mean and harmonic mean. Properties and applications.
 - ii. Positional Averages
Mode and Median (and other partition values including quartiles, deciles, and percentiles) (including graphic determination)
- b. Measures of Variation: absolute and relative.
Range, quartile deviation, mean deviation, standard deviation, and their coefficients, Properties of standard deviation/variance
- c. Skewness: Meaning, Measurement using Karl Pearson and Bowley's measures;

Unit 2: Simple Correlation and Regression Analysis

Correlation Analysis: Meaning of Correlation: simple, multiple and partial; linear and non-linear, Correlation and Causation, Scatter diagram, Pearson's co-efficient of correlation; calculation and properties (Proof not required). Correlation and Probable error;

Rank Correlation

- a. *Regression Analysis:* Principle of least squares and regression lines, Regression equations and estimation; Properties of regression coefficients; Relationship between Correlation and Regression coefficients; Standard Error of Estimate and its use in interpreting the results.

Unit 3: Index Numbers

Meaning and uses of index numbers; Construction of index numbers: fixed and chain base: univariate and composite. Aggregative and average of relatives – simple and weighted

Tests of adequacy of index numbers, Base shifting, splicing and deflating. Problems in the construction of index numbers; Construction of consumer price indices: Important share price indices, including BSE SENSEX and NSE NIFTY

Time Series Analysis

Components of time series; Additive and multiplicative models; Trend analysis: Fitting of trend line using principle of least squares – linear, second degree parabola and exponential. Conversion of annual linear trend equation to quarterly/monthly basis and vice-versa; Moving averages; Seasonal variations: Calculation of Seasonal Indices using Simple averages, Ratio-to-trend, and Ratio-to-moving averages methods. Uses of Seasonal Indices

Unit 4: Probability and Probability Distributions

Theory of Probability. Approaches to the calculation of probability; Calculation of event probabilities. Addition and multiplication laws of probability (Proof not required); Conditional probability and Bayes' Theorem (Proof not required)

- a. Expectation and variance of a random variable
- b. Probability distributions:
 - i. Binomial distribution: Probability distribution function, Constants, Shape, Fitting of binomial distribution
 - ii. Poisson distribution: Probability function, (including Poisson approximation to binomial distribution), Constants, Fitting of Poisson distribution
 - iii. Normal distribution: Probability distribution function, Properties of normal curve, Calculation of probabilities

Sampling Concepts, Sampling Distributions and Estimation: (

Sampling: Populations and samples, Parameters and Statistics, Descriptive and inferential statistics; Sampling methods (including Simple Random sampling, Stratified sampling, Systematic sampling, Judgement sampling, and Convenience sampling)

Concept of Sampling distributions and Theory of Estimation: Point and Interval estimation of means (large samples) and proportions.

Practical Lab:

The students will be familiarized with software (Spreadsheet and/or SPSS) and the statistical and other functions contained therein related to formation of frequency distributions and calculation of averages, measures of Dispersion and variation, correlation and regression co-efficient.

Latest edition of text books may be used.

Suggested Readings:

1. Levin, Richard, David S. Rubin, Sanjay Rastogi, and HM Siddiqui. *Statistics for Management*. 7th ed., Pearson Education.
2. David M. Levine, Mark L. Berenson, Timothy C. Krehbiel, P. K. Viswanathan, *Business*

Statistics: A First Course, Pearson Education.

3. Siegel Andrew F. *Practical Business Statistics*. McGraw Hill Education.
4. Gupta, S.P., and Archana Agarwal. *Business Statistics*, Sultan Chand and Sons, New Delhi.
5. Vohra N. D., *Business Statistics*, McGraw Hill Education.
6. Murray R Spiegel, Larry J. Stephens, Narinder Kumar. *Statistics (Schaum's Outline Series)*, McGraw Hill Education.
7. Gupta, S.C. *Fundamentals of Statistics*. Himalaya Publishing House.
8. Anderson, Sweeney, and Williams, *Statistics for Students of Economics and Business*, Cengage Learning.

Paper – BCOM HT-42		
FUNDAMENTALS OF FINANCIAL MANAGEMENT		
Duration: 3 hrs	Marks: 100	Credits: 4

Objective: To familiarize the students with the principles and practices of financial management.

CONTENTS

Unit 1: Introduction

Nature, scope and objective of Financial Management, Time value of money, Risk and return (including Capital Asset Pricing Model), Valuation of securities – Bonds and Equities

Working Capital Decisions

Concepts of working capital, the risk-return trade off, sources of short-term finance, working capital estimation, cash management, receivables management, inventory management and payables management.

Unit 2: Investment Decisions

The Capital Budgeting Process, Cash flow Estimation, Payback Period Method, Accounting Rate of Return, Net Present Value (NPV), Net Terminal Value, Internal Rate of Return (IRR), Profitability Index, Capital budgeting under Risk – Certainty Equivalent Approach and Risk- Adjusted Discount Rate.

Unit 3: Financing Decisions

Cost of Capital and Financing Decision: Sources of long-term financing Estimation of components of cost of capital. Methods for Calculating cost of equity capital, Cost of Retained Earnings, Cost of Debt and Cost of Preference Capital, Weighted Average cost of capital (WACC) and Marginal cost of capital. Capital structure – Theories of Capital Structure (Net Income, Net Operating Income, MM Hypothesis, Traditional Approach). Operating and financial leverage; Determinants of capital structure

Unit 4: Dividend Decisions

Theories for Relevance and irrelevance of dividend decision for corporate valuation; Cash and stock dividends; Dividend policies in practice

Note:

1. In addition the students will work on Spreadsheet for doing basic calculations in finance (Unit 2 and 3 above) and hence can be used for giving students subject related assignments for their internal assessment.
2. Latest edition of text books may be used.

Suggested Readings

1. James C. Van Horne and Sanjay Dhamija, *Financial Management and Policy*, Pearson Education
2. Levy H. and M. Sarnat . *Principles of Financial Management*. Pearson Education

3. Brigham and Houston, *Fundamentals of Financial Management*, Cengage Learning
4. Khan and Jain. *Basic Financial Management*, McGraw Hill Education
5. Prasanna Chandra, *Fundamentals of Financial Management*. McGraw Hill Education
6. Singh, J.K. *Financial Management- text and Problems*. Dhanpat Rai and Company, Delhi.
7. Rustagi, R.P. *Fundamentals of Financial Management*. Taxmann Publication Pvt. Ltd.
8. Singh, Surender and Kaur, Rajeev. *Fundamentals of Financial Management*. Mayur Paperback, New Delhi.
9. Pandey, I.M. *Financial Management*. Vikas Publications.
10. Bhabatosh Banerjee, *Fundamentals of Financial Management*, PHI Learning

Paper – BCOMHT-43
COST ACCOUNTING

Duration: 3 hrs.

Marks: 100

Credit : 4

Objective: To acquaint the students with basic concepts used in cost accounting, various methods involved in cost ascertainment and cost accounting book keeping systems.

CONTENTS:

Unit 1: Introduction

Meaning, objectives and advantages of cost accounting; Difference between cost accounting and financial accounting; Cost concepts and classifications; Elements of cost; Installation of a costing system; Role of a cost accountant in an organisation

Unit 2: Elements of Cost: Material and Labour

- a. *Materials*: Material/inventory control techniques. Accounting and control of purchases, storage and issue of materials. Methods of pricing of materials issues — FIFO, LIFO, Simple Average, Weighted Average, Replacement, Standard Cost. Treatment of Material Losses
- b. *Labour*: Accounting and Control of labour cost. Time keeping and time booking. Concept and treatment of idle time, over time, labour turnover and fringe benefits. Methods of wage payment and the Incentive schemes- Halsey, Rowan, Taylor's Differential piece wage.

Unit 3: Elements of Cost: Overheads

Classification, allocation, apportionment and absorption of overheads; Under- and over-absorption; Capacity Levels and Costs; Treatments of certain items in costing like interest on capital, packing expenses, bad debts, research and development expenses; Activity based cost allocation.

Unit 4: Methods of Costing

Unit costing, Job costing, Contract costing, Process costing (process losses, valuation of work in progress, joint and by-products), Service costing (only transport).

Book Keeping in Cost Accounting

Integral and non-integral systems; Reconciliation of cost and financial accounts

Suggested Reading:

1. Charles T. Horngren, Srikant M. Datar, Madhav V. Rajan , *Cost Accounting: A Managerial Emphasis*, Pearson Education.
2. Drury, Colin. *Management and Cost Accounting*. Cengage Learning.
3. Jawahar Lal, *Cost Accounting*. McGraw Hill Education
4. Nigam, B.M. Lall and I.C. Jain. *Cost Accounting: Principles and Practice*. PHI Learning

5. Rajiv Goel, *Cost Accounting*. International Book House
 6. Singh, Surender. *Cost Accounting*, Scholar Tech Press, New Delhi.
 7. Jain, S.P. and K.L. Narang. *Cost Accounting: Principles and Methods*. Kalyani Publishers
 8. Arora, M.N. *Cost Accounting – Principles and Practice*. Vikas Publishing House, New Delhi.
 9. Maheshwari, S.N. and S.N. Mittal. *Cost Accounting: Theory and Problems*. Shri Mahavir Book Depot, New Delhi.
 10. Iyengar, S.P. *Cost Accounting*. Sultan Chand & Sons
 11. H.V. Jhamb, *Fundamentals of Cost Accounting*, Ane Books Pvt. Ltd.
- Note: Latest edition of text books may be used.

Paper – BCOMHT-44
ECONOMICS OF DEVELOPMENT

Duration: 3 hrs.

Marks: 100

Credit : 4

Course Description:

Using appropriate analytical frameworks, this course reviews major trends in economic indicators and policy debates in India in the post-Independence period, with particular emphasis on paradigm shifts and turning points. Given the rapid changes taking place in India, the reading list will have to be updated annually.

Unit 1. : Economic Development since Independence Major features of the economy at independence; growth and development under different policy regimes—goals, constraints, institutions and policy framework; an assessment of performance—sustainability and regional contrasts; structural change, savings and investment.

Unit 2. Population and Human Development Demographic trends and issues; education; health and malnutrition.

Unit 3. Growth and Distribution Trends and policies in poverty; inequality and unemployment.

Unit 4. International Comparisons amongst Growth Indicators; Political Institutions and the Functioning of the State:- The determinants of democracy; alternative institutional trajectories and their relationship with economic performance; within-country differences in the functioning of state institutions; state ownership and regulation; government failures and corruption.

Readings:

1. Jean Dreze and Amartya Sen, Jean Dreze and Amartya Sen, 2013. *An Uncertain Glory: India and its Contradictions*, Princeton University Press.
2. Pulapre Balakrishnan, 2007, *The Recovery of India: Economic Growth in the Nehru Era*, Economic and Political Weekly, November.
3. Rakesh Mohan, 2008, —Growth Record of Indian Economy: 1950-2008. A Story of Sustained Savings and Investment, Economic and Political Weekly, May.
4. S.L. Shetty, 2007, —India's Savings Performance since the Advent of Planning, in K.L. Krishna and A. Vaidyanathan, editors, *Institutions and Markets in India's Development*.
5. Himanshu, 2010, *Towards New Poverty Lines for India*, Economic and Political Weekly, January.
6. Jean Dreze and Angus Deaton, 2009, *Food and Nutrition in India: Facts and Interpretations*, Economic and Political Weekly, February.
7. Himanshu. 2011, —Employment Trends in India: A Re-examination, Economic and Political Weekly, September.

8. Rama Baru et al, 2010, —Inequities in Access to Health Services in India: Caste, Class and Region, Economic and Political Weekly, September.
9. Geeta G. Kingdon, 2007, —The Progress of School Education in India, Oxford Review of Economic Policy.
10. Daron Acemoglu and James Robinson, Economic Origins of Dictatorship and Democracy, Cambridge University Press, 2006.
11. Robert Putnam, Making Democracy Work: Civic Traditions in Modern Italy, Princeton University Press, 1994

Paper – BCOM HT-45
MANAGEMENT INFORMATION SYSTEM

Duration: 3 hrs.

Marks: 100

Credit : 4

UNIT- I

Management Information Systems: An Overview - Introduction, Need for Management Information Systems, Management Information Systems: A Concept, MIS: A definition, Management Information System and Information Technology, Nature and Scope of MIS, MIS Characteristics, Structure of MIS, Types of MIS, Role of MIS in Global Business, Challenges of Managing Information Systems. Information, System and Organization Concepts - Introduction: A definition, Types of Information, Information Quality, Dimensions of Information, System: A definition, Kinds of Systems, System - related Concepts, Elements of a System, Information System, Organization : A Concept, Impact of Information System on Organization. Information System and Competitive Advantage - Introduction, Changing Role of IS, Competitive Advantage, Strategic Information System (SIS).

UNIT- II

IT Infrastructure and Emerging Technology - Introduction , A computer System, Computer Categories, Computer Evolution, IT Infrastructure Components ,Emerging Technology. Data Resource Management - Introduction, Database Concepts, Files : The Traditional Approach, The Database Management Approach: The Modern Approach, Database Management System, Data Models, Data Warehousing and Data Mining, Application of DBMS using MS-Access. Telecommunication and Computer Networks - Introduction, Telecommunications, Types of Signals, Communication Channels, Characteristics of Communication Channels, Communication Hardware, Communication Networks, Computer Networks in India, Internet.

UNIT- III

Enterprise Systems - Introduction, Enterprise Systems, Enterprise Resource Planning (ERP) System, Customer Relationship Management (CRM) System, Supply Chain Management (SCM) System. Decision Support Systems - Introduction, Decision Making: A Concept, Simon's Model of Decision Making, Types of Decisions, Methods for Decision-Making, Decision Support Techniques, Decision Making and Role of MIS, Decision Support Systems (DSSs), Business Intelligence, Knowledge Management Systems.

UNIT- IV

Information System Planning - Introduction, Information System Planning, Creating an IS Plan (CRISP), Resource Allocation Project Planning, Organization Structure and Location of MIS Department. Is Choices and System Acquisition - , Introduction Is Choices, Acquisition of Hardware and Software. Is Development and Project Management - Introduction, System Development Models, Project Management. Information Requirements Analysis & Systems Design - Introduction, Systems

Analysis, Requirements Determination, Strategies for Requirements Determination, Structured Analysis Tools, System Design. Evolution and Maintenance of IS - Introduction Evaluation Approaches, Evaluation Classes, Product-Based MIS Evaluation, Cost/benefit –Based Evaluation, Models Used in Evaluation, Process-based Evaluation, System Maintenance.

Reference Books:

1. D. P. Goyal, Management Information System, Vikas Publishing House Pvt Ltd.
2. Waman S. Jawadekar, Management Information Systems, McGraw-Hill.
3. D. P. Nagpal, Management Information Systems, S. Chand.
4. Dr. SushilaMaden, Management Fundamental and Information System, Taxmann.
5. S. Sadagopan, Management Information Systems, PHI.
- 6.. A. K. Gupta, Management Information Systems, S. Chand.
7. Mahesh Halale, Management Information Systems, Himalaya publishing house

**Paper – BCOM HT-46-A
OPTIONAL LANGUAGE -2
ENGLISH**

Duration: 3 hrs.

Marks: 100

Credit : 4

Prescribed Text: English and Soft Skills by S.P.Dhanavel (Publisher : Orient BlackSwan)

6. Problem Solving Skills Story- The look-out man- Nicholas Bentley
7. Interview Skills Story—The lighthouse keeper of Aspinwall- Henryk Sienkiewicz
8. Adaptability Skills Story-Senor Payroll- W.E.Barett
9. Non-Verbal Communication Skills Story-A real good smile -Bill Noughton
10. Written Communication Skills Story- Gateman’s Gift-R.K.Narayan

**Question Paper Pattern
OPTIONAL LANGUAGE -1
English Semester III**

N.B:

SAQ – Short Answer Questions to be answered in about 75-100 words

VSAQ- Very Short Answer Question to be answered in two or three sentences

PRQ- Personal Response Question to be answered in about 75- 100words

Total 70 Marks

Q.1 VSAQ Any Five out of Eight on Stories (5x2) (10 Marks)

Q.2 SAQ Any Three out Five on Stories (3x5) (15Marks)

Q.3. Discuss the Situation given in the activity section with each soft skill (Any TWO out of FOUR) (2x5) (10Marks)

Q.4.Workplace Soft skills based on the text in 100 words any Three out of Five (3x5) (15Marks)

Q.5. Real Life Experience related to the prescribed skills mentioned in the text in 150 words any two out of Four (2x5) (10Marks)

Q.6. Explain any TWO out of FIVE Proverbs related to the prescribed soft skills given in the text in 75 -100words (10Marks)

INTERNAL ASSESSMENT : 30 MARKS

- The Internal Assessment would be done on the basis of the assignments submitted by the student and his/her performance, and conduct during the Semester.
- The concerned teacher shall provide, in advance, a list of topics/assessment items/Question

- Bank (to the students) based on the Units prescribed for the Theory Examination.
 - Students shall finalize 3 topics/items from 3 different units with the approval of the concerned teacher and submit the same within the prescribed deadline as Assignments.
 - Students may be given freedom to submit a creative writing assignment on human values/world peace/environmental issues inspired by or related to the lessons/poems prescribed in the syllabus and give a Power Point Presentation/Oral of the same.
 - ✓ Assignments – 5+5 +5 = 15 Marks
 - ✓ Power Point Presentation/Oral Presentation = 15 Marks
- TOTAL – 30 MARKS**

Paper – BCOM HT-46-B OPTIONAL LANGUAGE -2 MARATHI Marks: 100		
Duration: 3 hrs		Credits: 4

सत्र-४ (Semester-IV)	
अनुक्रमणिका	
गद्य विभाग	
१. खरे विद्यापीठ कोणते?	- लोकमान्य टिळक
२. संस्कार	- वामन चोरघडे
३. नक्षत्रांचे देणे	- श्रीनिवास ठाणेदार
४. बिल्वा	- सुप्रिया अय्यर
५. श्रीकृष्ण : बहुआयामी व्यक्तिमत्त्व	- श्याम मोहरकर
६. यमाजीची गोष्ट	- संजय बोरोडे
पद्य विभाग	
१. तीन अभंग	- सेना न्हावी
२. घावे ज्ञान मला	- पद्मे बापूराव
३. दैवजात दुःखे भरतां...	- ग. दि. माडगूळकर
४. कष्टाचे गीत	- शरच्चंद्र मुक्तिबोध
५. जीजामाता	- मिर्झा रफी अहमद बेग
६. पाखरू...	- लक्ष्मीकमल गेडाम
व्यावहारिक मराठी	
१. इंटरनेट आणि मराठी भाषा	- डॉ. नंदकुमार मोरे
२. इंग्रजी शब्दसंश्लेष व मराठी शब्दविवरण	

Paper – BCOM HT-46-C OPTIONAL LANGUAGE -2 HINDI Marks: 100		
Duration: 3 hrs.		Credit : 4

निर्धारित पाठ्यक्रम

इकाई १ :

निबंध :

समस्याप्रधान निबंध (ज्वलंत समस्याओं पर आधारित:- जैसे-महामारी, बेरोजगारी, भ्रष्टाचार, आतंकवाद आदि), कल्पनाप्रधान निबंध (यदि मैं शिक्षक होता, यदि परीक्षाएं न होती आदि), विश्लेषणात्मक निबंध (ऑन लाइन परीक्षाओं के लाभ और नुकसान, आधुनिक तकनीक/विज्ञान/सोशल मीडिया- वरदान या अभिशाप आदि), वर्णनात्मक निबंध (जनसंचार के नव आयाम (सोशल मीडिया), मेरे स्वप्नों का भारत आदि), विवेचनात्मक निबंध (कहावत/सुविचार प्रधान निबंध) ।

इकाई २ :

गद्य-विभाग : पाठ्यपुस्तक : “पारिजात”

१. प्रतिक्रिया : एक जीवन-कसौटी (निबंध) - कन्हैयालाल मिश्र ‘प्रभाकर’
२. चाटुकारिता भी एक कला है - बरसानेला चतुर्वेदी
(व्यंग्य)
३. बहू की विदा (एकांकी) - विनोद रस्तोगी
४. बकुल! फिर आना (कहानी) - मालती जोशी
५. महाराष्ट्र की सांस्कृतिक परंपरा - सुनील देवधर
(फीचर लेख)
६. मौन बोली दुनिया की सर्वश्रेष्ठ भाषा - मीनाक्षी जोशी
(यात्रा-संस्मरण)

इकाई ३ :

पद्य-विभाग : पाठ्यपुस्तक : “पारिजात”

१. बिहारी के दोहे - बिहारी
२. जनतंत्र का जन्म - रामधारीसिंह ‘दिनकर’
३. उनको प्रणाम - नागार्जुन
४. चलना हमारा काम है - शिवमंगल सिंह ‘सुमन’
५. माँ - मधुप पांडेय
६. सौरभ के फूलों - सरोज व्यास

इकाई ४ :

अन्य पाठ्य सामग्री :

१. संक्षिप्तीकरण (संस्था-संगठनों के नाम) : पाठ्यपुस्तक में निहित सूची में से पूछे जाएंगे।
२. जीवनवृत्त : परिभाषा, प्रारूप, विशेषताएँ, प्रकार।

Paper – BCOM HT-46-D
OPTIONAL LANGUAGE -2
SANSKRIT

Duration: 3 hrs.

Marks: 100

Credit : 4

- घटक १) श्रीमद्भगवद्गीता -अध्याय - २
घटक २) दशोपनिषद्परिचयः (संक्षिप्त -टिप्पणी)

४०
१०

- घटक ३) संस्कृत शास्त्रपरिचयः- योगशास्त्रं, वृक्षायुर्वेदः, मृगपक्षिशास्त्रम्

१०

- घटक ४) वस्तुनिष्ठसंस्कृतप्रश्नाः
आन्तरिकमूल्यमापनाङ्काः-

10

30

संदर्भग्रन्थाः

- १) श्रीमद्भगवद्गीता (स्वामी ब्रम्हस्थानन्द) श्रीरामकृष्णमठ, धन्तोली, नागपूर
- २) संस्कृत नाटके आणि नाटककार - गो. के. भट, पुणे
- ३) संस्कृत व्यवहारसाहस्री - संस्कृत भारती।
- ४) पातञ्जल योगसूत्रम् - पतञ्जलीकृत - चौखम्बा सिरीज, वाराणसी.
- ५) वास्तुशास्त्र का इतिहास, ईस्टर्न बुक, लिंकर्स, दिल्ली
- ६) मयमतम् दानवराजकृत - डॉ. शैलजा पाण्डेय, चौखम्बा सुरभारती प्रकाशन, वाराणसी.
- ७) बृहत्संहिता वराहमिहिर, कृषी पाराशर, चौखम्बा सिरीज, वाराणसी.
- ८) कौटिल्य अर्थशास्त्रं, र. प. कंगले
- ९) ग्रामगीतामृतम्, डॉ. श्री. भा. वर्णेकर

प्रश्नपत्रिकास्वरूपः (Question Paper Pattern)

श्रीमद्भगवद्गीता

- प्रश्न १ श्लोकद्वयस्य अनुवादं कुरुत।
प्रश्न २ पवित्रद्वयस्य ससन्दर्भं स्पष्टीकरणं कुरुत।
प्रश्न ३ अ) संक्षिप्त टिप्पणी अथवा श्लोकपूर्तिः
प्रश्न ४ दीर्घोत्तरप्रश्नाः (१)
प्रश्न ५ दशोपनिषद् परिचयः।
अ) संक्षिप्त टिप्पणी-(२)
ब) शास्त्रपरिचयः - (२)
क) वस्तुनिष्ठसंस्कृतप्रश्नाः।

अङ्काः -
१०

70

१०

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१०

१०

१०

10

Paper – BCOM HT-47-C
ELECTIVE 2 (C)
MICRO FINANCE MANAGEMENT

Duration: 3 hrs.

Marks: 100

Credit : 4

Objective :

The objective of the course is the student will be able to know the available microfinance options and process of availing the facilities.

Unit I: Introduction to Microfinance: Nature of Microfinance, Demand for microfinance ,Supply of microfinance, Products and services in microfinance, Microfinance and ethical finance. Financial Services, New frontiers in microfinance Services. Financial Inclusion/ Exclusion, Reasons for FI, Principles of microfinance and community development

Unit II: RBI Guidelines: Latest RBI Guidelines- NBFC-MFI (RBI) Directives 2015. Regulatory framework of Micro financing Institutions, Determinants for regulating microfinance, Internal governance issue at MFIs Types of Loans : Retail loans, MSME loans, Agri Loans, micro loans, micro savings, micro insurance, micro pension. Features of Micro Credit, Interest rates in Microcredit

Unit III: Deposit and Credit Products : Types of deposit products offered by MFIs, Types of customers , features, application process. Group Lending; Theoretical advances & Practice, Flexible payment schedule, bi-weekly and monthly, limited liability instead of joint liability. New product development for the MFIs, e.g., micro-leasing, loan for family members, flexible savings schemes and smart card. Latest Schemes of Government like PMJDY, Atal Pension Yojana

Unit IV: Back Office Process for Sanctioning - As per Company Norms, Process of proposal Reasons for Rejection. Difference between doubts and objections, Methods to handle doubts & objections. Filling the Application Forms. Loan Documentation and Disbursement: Documents for loan sanction, terms and conditions. Branch Confirmatory Meetings, Documents checking, Loan Disbursement Process.

Reference Books:

1. Micro Finance in India- A Performance Evaluation, Feroze S M and A.K. Chouhan, New Century Publication
2. Understanding Microfinance, Debadutta K. Panda, Wiley Publishing
3. Microfinance in India, K G Karmakar , Sage publishing House
4. Micro finance and its role in rural development , Amith Ray, Soma Dhar, LAP Lambert Academic Publishing

Paper – BCOM HT-47-D
ELECTIVE 2 (D)
INSURANCE AND RISK MANAGEMENT

Duration: 3 hrs.

Marks: 100

Credit : 4

Objective: The objective of the course is that the students will be able to understand various insurance products and risk associated with it.

Unit I : Basics of Insurance

Evolution of insurance, Regulatory Authority - IRDA , Importance of insurance, Insurance as a tool of protection against losses, Insurance as an instrument of risk transfer. Essentials of a valid contract of insurance, insurable interest, utmost good faith, material facts and indemnity.

Unit II : Insurance Products and Risks

Life insurance products – traditional and non - traditional life insurance products, , Ascertain Human Life Value, individual life cycle, role and types of financial planning, General insurance Risk, Understanding the types of risk, process of risk assessment ,Risk and general insurance ,risk and Life insurance.

Unit III : Policy Documents and Claims

Stages in policy documentation process , Types of claims and claims procedure, importance of customer service, role of insurance agent and communication skill, basic concepts, non-medical and medical underwriting.

Unit IV : Legal Regulations

Understanding the various insurance regulations and regulatory framework, code of conduct.

Reading Books :

1. K. B. Agrawal, Insurance Law in India, Kluwer Law International
2. Dr. L. P. GUPTA, India Insurance Guide , Dr. L. P. GUPTA
3. Banking, Risk & Insurance Management – Mohan Prakash N.R.
4. E Gordan, P K Gupta , Banking and Insurance, Himalaya Publishing House

Semester 5
Paper – BCOMHT-51
ENTREPRENEURSHIP

Duration: 3 hrs.

Marks: 100

Credit : 4

Objective: The purpose of the paper is to orient the learner toward entrepreneurship as a career option and creative thinking and behavior.

Contents:

Unit 1: Introduction

Meaning, elements, determinants and importance of entrepreneurship and creative behavior; Entrepreneurship and creative response to the society's problems and at work; Dimensions of entrepreneurship: intrapreneurship, technopreneurship, cultural entrepreneurship, international entrepreneurship, netpreneurship, ecopreneurship, and social entrepreneurship

Unit 2: Entrepreneurship and Micro, Small and Medium Enterprises Objective: The objective of the

course is that the students will be able to understand various insurance products and risk associated with it.

Concept of business groups and role of business houses and family business in India; The contemporary role models in Indian business: their values, business philosophy and behavioural orientations; Conflict in family business and its resolution

Unit 3: Public and private system of stimulation, support and sustainability of entrepreneurship. Requirement, availability and access to finance, marketing assistance, technology, and industrial accommodation, Role of industries/entrepreneur's associations and self-help groups, The concept, role and functions of business incubators, angel investors, venture capital and private equity fund.

Unit 4: Sources of business ideas and tests of feasibility.

Significance of writing the business plan/ project proposal; Contents of business plan/ project proposal; Designing business processes, location, layout, operation, planning & control; preparation of project report (various aspects of the project report such as size of investment, nature of product, market potential may be covered); Project submission/ presentation and appraisal thereof by external agencies, such as financial/non-financial institutions

Mobilising Resources

Mobilising resources for start-up. Accommodation and utilities; Preliminary contracts with the vendors, suppliers, bankers, principal customers; Contract management: Basic start-up problems

Suggested Readings:

1. Kuratko and Rao, *Entrepreneurship: A South Asian Perspective*, Cengage Learning.
2. Robert Hisrich, Michael Peters, Dean Shepherd, *Entrepreneurship*, McGraw-Hill Education
3. Desai, Vasant. *Dynamics of Entrepreneurial Development and Management*. –
Mumbai, Himalaya Publishing House.
4. Dollinger, Mare J. *Entrepreneurship: Strategies and Resources*. Illinois, Irwin.
5. Holt, David H. *Entrepreneurship: New Venture Creation*. Prentice-Hall of India, New Delhi.
6. Plsek, Paul E. *Creativity, Innovation and Quality*. (Eastern Economic Edition), New Delhi: Prentice-Hall of India. ISBN-81-203-1690-8.
7. Singh, Nagendra P. *Emerging Trends in Entrepreneurship Development*. New Delhi: ASEED.
8. SS Khanka, *Entrepreneurial Development*, S. Chand & Co, Delhi.
9. K Ramachandran, *Entrepreneurship Development*, McGraw-Hill Education
10. SIDBI Reports on Small Scale Industries Sector.

Note: Latest edition of text books may be used

Paper – BCOMHT-52
FUNDAMENTALS OF MARKETING

Duration: 3 hrs.

Marks: 100

Credit : 4

Objective: The objective of this course is to provide basic knowledge of concepts, principles, tools and techniques of marketing.

Contents:

Unit 1: Introduction:

Nature, scope and importance of marketing; Evolution of marketing; Selling vs Marketing; Marketing mix, Marketing environment: concept, importance, and components (Economic, Demographic, Technological, Natural, Socio-Cultural and Legal).

Unit 2:

- a. Consumer Behaviour: Nature and Importance, Consumer buying decision process; Factors influencing consumer buying behaviour.
- b. Market segmentation: concept, importance and bases; Target market selection; Positioning concept, importance and bases; Product differentiation vs. market segmentation.

Unit 3: Product:

Concept and importance, Product classifications; Concept of product mix; Branding, packaging and labeling; Product-Support Services; Product life-cycle; New Product Development Process; Consumer adoption process.

- a. Pricing: Significance. Factors affecting price of a product. Pricing policies and strategies.

Unit 4:

- a. Distribution Channels and Physical Distribution: Channels of distribution - meaning and importance; Types of distribution channels; Functions of middle man; Factors affecting choice of distribution channel; Wholesaling and retailing; Types of Retailers; e-tailing, Physical Distribution.
- b. Promotion: Nature and importance of promotion; Communication process; Types of promotion: advertising, personal selling, public relations & sales promotion, and their distinctive characteristics; Promotion mix and factors affecting promotion mix decisions;
- c. Recent developments in marketing: Social Marketing, online marketing, direct marketing, services marketing, green marketing, Rural marketing; Consumerism

Suggested Readings:

- a. Kotler, Philip, Gary Armstrong, Prafulla Agnihotri and Ehsanul Haque. *Principles of Marketing*. 13th edition. Pearson Education.
- b. Michael, J. Etzel, Bruce J. Walker, William J Stanton and Ajay Pandit. *Marketing: Concepts and Cases*. (Special Indian Edition)., McGraw Hill Education
- c. William D. Perreault, and McCarthy, E. Jerome., *Basic Marketing*. Pearson Education.
- d. Majaro, Simon. *The Essence of Marketing*. Pearson Education, New Delhi.
- e. The Consumer Protection Act 1986.
- f. Iacobucci and Kapoor, *Marketing Management: A South Asian Perspective*. Cengage Learning.
- g. Dhruv Grewal and Michael Levy, *Marketing*, McGraw Hill Education.
- h. Chhabra, T.N., and S. K. Grover. *Marketing Management*. Fourth Edition. Dhanpat Rai & Company.
- i. Neeru Kapoor, *Principles of Marketing*, PHI Learning
- j. Rajendra Maheshwari, *Principles of Marketing*, International Book House

Paper – BCOMHT-53
MANAGEMENT ACCOUNTING

Duration: 3 hrs.

Marks: 100

Credit : 4

Objective: To impart the students, knowledge about the use of financial, cost and other data for the purpose of managerial planning, control and decision making.

COURSE CONTENTS:

Unit 1: Introduction

Meaning, Objectives, Nature and Scope of management accounting, Difference between cost accounting and management accounting, Cost control and Cost reduction, Cost management

Budgetary Control

Budgeting and Budgetary Control: Concept of budget, budgeting and budgetary control, objectives, merits, and limitations. Budget administration. Functional budgets. Fixed and flexible budgets. Zero base budgeting. Programme and performance budgeting.

Unit 2: Standard Costing

Standard Costing and Variance Analysis: Meaning of standard cost and standard costing, advantages, limitations and applications. Variance Analysis – material, labour, overheads and sales variances. Disposition of Variances, Control Ratios.

Marginal Costing

Absorption versus Variable Costing: Distinctive features and income determination. Cost-Volume-Profit Analysis, Profit / Volume ratio. Break-even analysis-algebraic and graphic methods. Angle of incidence, margin of safety, Key factor, determination of cost indifference point.

Unit 3: Decision Making

Steps in Decision Making Process, Concept of Relevant Costs and Benefits, Various short term decision making situations – profitable product mix, Acceptance or Rejection of special/ export offers, Make or buy, Addition or Elimination of a product line, sell or process further, operate or shut down. Pricing Decisions: Major factors influencing pricing decisions, various methods of pricing

Unit 4: Contemporary Issues

Responsibility Accounting: Concept, Significance, Different Responsibility Centres, Divisional Performance Measurement: Financial and Non-Financial measures. Transfer Pricing

Suggested Reading:

1. Charles T. Horngren, Gary L. Sundem, Dave Burgstahler, Jeff O. Schatzberg. *Introduction to Management Accounting*, Pearson Education.
 2. Anthony A. Atkinson, Robert S. Kaplan, Ella Mae Matsumura, S. Mark Young. *Management Accounting*. Dorling Kindersley(India) Pvt. Ltd.
 3. Ronald W. Hilton and David E. Platt. *Managerial Accounting: Creating Value in a Global Business Environment*, Mc Graw Hill Education.
 4. Singh, Surender. *Management Accounting*, Scholar Tech Press, New Delhi.
 5. Goel, Rajiv. *Management Accounting*. International Book House,
 6. Arora, M.N. *Management Accounting*. Vikas Publishing House, New Delhi.
 7. Maheshwari, S.N. and S.N. Mittal. *Management Accounting*. Shree Mahavir Book Depot, New Delhi.
 8. Singh, S. K. and Gupta Lovleen. *Management Accounting – Theory and Practice*. Pinnacle Publishing House.
 9. Khan, M.Y. and Jain, P.K. *Management Accounting*. McGraw Hill Education
 10. H.V. Jhamb, *Fundamentals of Management Accounting*, Ane Books Pvt. Ltd.
- Note: Latest edition of text books may be used.

Paper – BCOMHT-54
MATHEMATICAL ECONOMICS

Duration: 3 hrs

Marks: 100

Credits: 4

Unit 1: Demand Analysis and Theoretical foundations of demand:

Demand Schedule, Demand Curve and Demand Function; The demand equation; The demand curve; Relation between Demand curve and demand Function and numerical based on demand analysis ; numerical on Consumer behaviour; Numerical on elasticity of demand; Practical uses of price elasticity

Unit 2: Demand estimation and Forecasting

Methods of demand Estimation; Regression analysis of demand; test of goodness of fit and correlation; forecasting methodology; time series analysis; method of least squares; measurement of seasonal variation; Moving averages method; measurement of cyclical fluctuations; Leading, lagging and coincident indicators; exponential smoothing

Unit 3: Empirical Production and Cost Analysis

Production function; isoquants; functional form like Cobb-Douglas; Cost analysis and estimation; Short Run and long Run Cost functions; Factor Demand; joint product and multi product firms.

Unit 4: Risk, Uncertainty and Decision Making:

uncertainty in production function; profit planning under risk and uncertainty; short run decisions under uncertainty; Profit maximization and uncertainty; break even analysis under uncertainty

Books Recommended:

S. Saha & S. Mukherji; Quantitative Methods; Central ICWA Intermediate Course Series, Kolcutta
K. Sydsaeter and P. Hammond, Mathematics for Economic Analysis, Pearson Educational Asia: Delhi, 2002.

Paper – BCOMHT-55 DIGITAL MARKETING		
Duration: 3 hrs.	Marks: 100	Credit : 4

Unit 1: Introduction to Digital Marketing

What is marketing? What is digital marketing? Why are people going online? Key concepts of digital marketing; Benefits of digital marketing; How digital marketing evolved Who's using digital marketing? How traditional and digital media differ? What are inbound and outbound marketing? Understand the future of digital marketing;

Unit 2: Search Engine:

What is the Internet and how it works? How the internet evolved? What is a search engine? Types of search engine; How does the search engine work?; Why is google the world's best search engine? Ranking factors of google; What are the reasons for yahoo's failure?; Tools required in digital marketing; What is advertising? What is online advertising? What is AdWords? Some of the best digital marketing case studies; Career scope in Digital Marketing

Unit 3: Website Design Guidelines

What is the Website? What is www? What are the different types of websites? Web page vs website; Difference between blog vs website; Components of the website; Purpose of creating websites; How to build a web page?; Web design vs web development; What makes a website user-friendly? Dynamic vs Static website; What are responsive websites? Build your own portfolio website

Unit 4: Search Engine Optimization

Introduction and Understanding of SEO? How does Search Engine work? Basics of SEO; On-Page SEO vs Off-Page SEO; What is the main purpose of using keywords in SEO? Some important SEO tools; What is link building and why does it matter?; What are backlinks?; What is an outbound link? Difference between do-follow and no-follow links What are meta tags; What is an anchor text? What is robots.txt? What is the landing page? Latest updates in Google search algorithm; Panda algorithm vs Penguin algorithm; How to remove toxic links to a site? What is Sitemap? How is it important? What is social bookmarking? What is social networking? What is RSS feed? What are google sitelinks? What is google my business? Popular SEO Blogs to follow; What is Alexa Ranking? Why we use content marketing for SEO? Keyword Research and planning What are Keywords? Types of Keywords; Keyword-based on length; History of Keyword Research; Why is keyword research important? LSI Keywords; What is the keyword research process? Understanding your target market; What is Keyword Density, and does it matter? Know what your people want How to use google keyword planner? How to do the business analysis?

Practical List:

A] WordPress or similar free website creation related Practical

1. How to Install WordPress? Editing the page and change the site title; Add and edit a menu
2. Blog page design; Adding a video to your website
3. Add social sharing buttons; Working with dashboard
4. Using Plugins and widget
5. Creation of Pages and Menus
6. Integrating google analytics
7. Adding a site to webmaster tools

B] Face Book & LinkedIn Marketing related Practical

1. Facebook Algorithms
2. Ad Practices for Ad Content
3. Facebook Targeting Options
4. Retargeting or Facebook Exchange
5. Facebook Page Management
6. Personal marketing using LinkedIn
7. Brand Marketing LinkedIn Ads and LinkedIn Campaigns

Paper – BCOMHT-56

FIELD STUDY PROJECT BASED ON SDGS OR DPR/B PLAN

Marks: 100

Credit : 4

The PDF report of around 40 original typed pages shall be evaluated for its relevance, uniqueness, structure, content and Correctness by an internal evaluator. For 50 Marks

And

The PPT presentation of minimum 25 slides followed by Q & A should be evaluated by an expert valuer appointed by the principal of the college For 50 Marks

The Orientation Lectures of 4 Hours a week should be engaged by concerned teachers.

Assessment Rubrics:

Rubric: FIELD STUDY PROJECT BASED ON SDGS OR DPR/B PLAN

	Excellent	Good	Average	Poor	Score
Identification of Problem Domain and Detailed analysis of Feasibility, Objectives and Methodology of Project Proposal	<ul style="list-style-type: none"> Detailed and extensive explanation of the purpose and need of the project Detailed and extensive explanation of the specifications and the limitations of the existing systems All objectives of the proposed work are well defined; Steps to be followed to solve the defined problem are clearly specified 	<ul style="list-style-type: none"> Good explanation of the purpose and need of the project Collects a great deal of information and good study of the existing systems; Good justification to the objectives; Methodology to be followed is specified but detailing is not done 	<ul style="list-style-type: none"> Average explanation of the purpose and need of the project; Moderate study of the existing systems; collects some basic information Incomplete justification to the objectives proposed; Steps are mentioned but unclear; without justification to objectives 	<ul style="list-style-type: none"> Moderate explanation of the purpose and need of the project Explanation of the specifications and the limitations of the existing systems not very satisfactory; limited information Only Some objectives of the proposed work are well defined; Steps to be followed to solve the defined problem are not specified properly 	Max 10
Quality of Literature Review	<ul style="list-style-type: none"> Information is gathered from multiple, research-based sources. 	<ul style="list-style-type: none"> Information is gathered from multiple sources. 	<ul style="list-style-type: none"> Information is gathered from a limited number of sources. 	<ul style="list-style-type: none"> Information is gathered from a single source. 	Max 10
Project Report and References	<ul style="list-style-type: none"> Project report is according to the specified format References and citations are appropriate and well mentioned 	<ul style="list-style-type: none"> Project report is according to the specified format References and citations are appropriate but not mentioned well 	<ul style="list-style-type: none"> Project report is according to the specified format but some mistakes In-sufficient references and citations 	<ul style="list-style-type: none"> Project report not prepared according to the specified format References and citations are not appropriate 	Max 10
Discussion and Conclusions	<ul style="list-style-type: none"> Discussion and conclusions tie the problem statement, experiments, and 	<ul style="list-style-type: none"> Some discussion and conclusions drawn, but missing some points in terms of 	<ul style="list-style-type: none"> Major components missing in the discussion. Little attempt 	<ul style="list-style-type: none"> Little discussion or conclusions drawn. 	Max 10

	<ul style="list-style-type: none"> results well to tell an overall story. Future work clearly outlined. 	linkage of results to problem statement	to tie together experiments and problem statement/claims		
<ul style="list-style-type: none"> To be evaluated by the internal evaluator 					Max 40
Oral Presentation and viva voce	<ul style="list-style-type: none"> Contents of presentations are appropriate and well delivered Contents of presentations are appropriate and well delivered Clear voice with good spoken language but less eye contact with audience Comprehensive Q&A for all questions 	<ul style="list-style-type: none"> Contents of presentations are appropriate but not well delivered Eye contact with only few people and unclear voice Comprehensive Q&A for some questions 	<ul style="list-style-type: none"> Contents of presentations are appropriate but not well delivered Eye contact with only few people and unclear voice Average Q&A 	<ul style="list-style-type: none"> Contents of presentations are not appropriate and not well delivered Poor eye contact with audience and unclear voice Poor Q&A 	
<ul style="list-style-type: none"> To be evaluated by an expert appointed by the Principal of the college 					Max 30

Criterion for Internal Evaluation of 30 Marks shall be decided by subject teacher and should be disclosed at the beginning of the course.

<p>Paper – BCOMHT-57-E ELE CTIVE 3 (E) INSURANCE AND RISK MANAGEMENT</p>		
Duration: 3 hrs	Marks: 100	Credits: 4

Objectives:

The objective of the course is that the student will be able to learn about Stock & distinct features of equity product and its market, Stock Exchanges, Financial Intermediaries and Stock Indices

Unit I :Stock and Stock Market Basics

Meaning, History and Evolution, Recent Trends in Stock Market, Importance and Role of Stock Markets in Economy, Primary Markets, Secondary markets, Stock Exchanges, Financial Intermediaries, Stock Indices, Careers related to Stock Markets.

Unit II :Legal Framework

Introduction to SEBI, Structure of SEBI, Role and Functions of SEBI, Relevant provisions of SEBI related to equity trading, Obtaining Membership at BSE/NSE, Client registration procedures, rules and regulations.

Unit III : Basics of Trading in Equity

How to trade in Stock Market, Bid and Offer Price , Selecting a Stock Broker, Place various types of orders ,Authenticate orders, order placement timing, Procedures for trading , Trading systems and BOLT screen, Trade functions on BOLT screen , List Market timings , Perform Corporate Actions , Describe Steps in transaction cycle , Explain Settlement processes, Explain Time value of money.

Unit IV :Fundamental and Technical Analysis

Meaning and Importance of Fundamental analysis Steps in fundamental analysis – macroeconomic analysis, sectoral analysis and company analysis , Use valuation concepts for performing fundamental analysis , Approaches in Technical Analysis – Price trends ,Chart patterns, Volume and momentum indicators, Oscillators, Moving averages, Support and resistance levels.

Reading Books :

1. Frank J. Fabozzi Capital Markets, Institutions, Instruments, and Risk Management,Fifth Edition, The MIT Press
2. Vinod Kumar ,Manmeet Kaur Bawa,Atul Gupta, Financial Markets Institutions & Services, Taxmann
3. Amit Vohra, Capital Markets And Securities Laws, Lexis Nexis
4. Rajesh Chakrabarti Capital Markets in India (Response Books), Sage Response
5. Deepak R Raste, Capital Market in India: Reforms and Regulations: Reforms & Regulations, Ingram short title

Paper – BCOMHT-57-F
ELE CTIVE 3 (F)
INSURANCE AND RISK MANAGEMENT

Duration: 3 hrs.

Marks: 100

Credit : 4

Objective :

The objective of the course is to familiarize the student with regulatory and legal framework of the Mutual Fund Industry, and also valuation and pricing of Mutual Fund Assets.

Unit I : Introduction to Mutual Funds:

Investment Landscape, Concept and Role of Mutual Funds, Need and Importance of Mutual Funds in India, Legal and Regulatory Framework, Recent developments in Mutual Fund Sector, Basic Terminologies used in Mutual fund sector.

Unit II :Legal Framework:

Understanding the regulators - SEBI & AMFI, Process of floating a mutual fund, Reading scheme related information, Role of Underwriters, Fund Distribution, Channel Management Practices.

Unit III : Valuation Process:

Pricing of funds, NAV , Accounting of Mutual Funds =, Understanding Tax implications, Analysing return, risk and performance of funds.(Different ratios such as Sharpe's Ratio, Treynor's ratio, Standard Deviation, Expense Ratio, Information Ratio)

Unit IV: Financial Planning:

Mutual Funds as a tool of financial planning, Helping Investors with financial planning, Selecting scheme of Mutual Funds, Selection of the best investment for the investor, Recommending model

portfolios, financial plans.

Note : The students can be given assignments to try to find out portfolios which best match different kinds of investors.

Reading Books :

1. Sundar Sankaran ,Indian Mutual Funds Handbook (5th Edition): A Guide for Industry Professionals and Intelligent Investors,Vision Books
2. John A. Haslem Ph.D,Mutual Funds: Portfolio Structures, Analysis, Management, and Stewardship, John Wiley & Sons.Menu
3. Prof. (Dr.) Vanita TripathiTaxmann's Fundamentals of Investments | Choice Based Credit System (CBCS) | 5th Edition,Taxmann
4. Reilly, F. K. & Brown, K.C. (2012) Analysis of Investments and Management of Portfolios (12th edition), Cengage India Pvt. Ltd
5. Ranganathan, M., & Madhumathi, R. (2006). Investment analysis and portfolio management. New Delhi: Pearson Education.

Semester 6		
Paper – BCOMHT-61		
E- COMMERCE		
Duration: 3 hrs.	Marks: 100	Credit : 4

Objectives: To enable the student to become familiar with the mechanism for conducting business transactions through electronic means

Contents

Unit 1: Introduction:

Meaning, nature, concepts, advantages, disadvantages and reasons for transacting online, types of E-Commerce, e-commerce business models (introduction , key elements of a business model and categorizing major E-commerce business models), forces behind e- commerce.

Technology used in E-commerce: The dynamics of world wide web and internet (meaning, evolution and features) ; Designing, building and launching e-commerce website (A systematic approach involving decisions regarding selection of hardware, software, outsourcing vs. in-house development of a website)

Unit 2: Security and Encryption:

Need and concepts, the e-commerce security environment: (dimension, definition and scope of e-security), security threats in the E-commerce environment (security intrusions and breaches, attacking methods like hacking, sniffing, cyber-vandalism etc.), technology solutions (Encryption, security channels of communication, protecting networks and protecting servers and clients),

IT Act 2000 and Cyber Crimes

IT Act 2000: Definitions, Digital signature, Electronic governance, Attribution, acknowledgement and dispatch of electronic records, Regulation of certifying authorities, Digital signatures certificates, Duties of subscribers, Penalties and adjudication, Appellate Tribunal, Offences and Cyber-crimes

Unit 3: E-payment System:

Models and methods of e-payments (Debit Card, Credit Card, Smart Cards, e-money), digital signatures (procedure, working and legal position), payment gateways, online banking (meaning, concepts, importance, electronic fund transfer, automated clearing house, automated ledger posting), risks involved in e-payments.

On-line Business Transactions:

Meaning, purpose, advantages and disadvantages of transacting online, E-commerce applications in various industries like {banking, insurance, payment of utility bills, online marketing, e-tailing (popularity, benefits, problems and features), online services (financial, travel and career), auctions, online portal, online learning, publishing and entertainment} Online shopping (amazon, snapdeal, alibaba, flipkart, etc.)

Unit 4: Website designing

Introduction to HTML; tags and attributes: Text Formatting, Fonts, Hypertext Links, Tables, Images, Lists, Forms, Frames, Cascading Style Sheets.

Suggested Readings

2. Kenneth C. Laudon and Carlo Guercio Traver, *E-Commerce*, Pearson Education.
3. David Whiteley, *E-commerce: Strategy, Technology and Applications*, McGraw Hill Education
4. Bharat Bhaskar, *Electronic Commerce: Framework, Technology and Application*, 4th Ed., McGraw Hill Education
5. PT Joseph, *E-Commerce: An Indian Perspective*, PHI Learning
6. KK Bajaj and Debjani Nag, *E-commerce*, McGraw Hill Education
7. TN Chhabra, *E-Commerce*, Dhanpat Rai & Co.
8. Sushila Madan, *E-Commerce*, Taxmann
9. TN Chhabra, Hem Chand Jain, and Aruna Jain, *An Introduction to HTML*, Dhanpat Rai & Co.

Paper – BCOMHT-62 OPERATIONS MANAGEMENT

Duration: 3 hrs.

Marks: 100

Credit : 4

Unit 1: Introduction: Concept of Operations Management, Difference between Manufacturing & Services, Capacity and equipment selection decisions. Types of Production, Plant Location Factors, Types of Manufacturing & Service Layouts

Unit 2: Maintenance Management – Types of Maintenance, Maintenance Costs, OEE (Overall Equipment Efficiency), Material handling – principles, types of MHE (Material Handling ; Equipment), Industrial Safety, Ergonomics

Unit 3: Materials Management- Purchase management, Stores management, Vendor Selection, (Practical Problems of Vendor Selection), Inventory Management, Inventory Costs, Inventory management tools, Concept of EOQ (Practical Problems of EOQ).

Unit 4: Productivity: Concepts of productivity, tools of increasing productivity, Labor and machine productivity. Introduction to work-study, work measurement, method study, motion study and time study

Books Recommended:

1. Operations Management, By B Mahadevan, Pearson Publication
2. Production and Operations Management, By S. Anil Kumar, N.Suresh, New Age Publications
3. Production and Materials Management, By K. Shridhara Bhat, Himalalaya Publishing house,
4. Industrial Engineering and Production Management, By Martand Telsang, S.Chand Publications

Paper – BCOMHT-63 AUDITING AND CORPORATE GOVERNANCE

Objective: To provide knowledge of auditing principles, procedures and techniques in accordance with current legal requirements and professional standards and to give an overview of the principles of Corporate Governance and Corporate Social Responsibility

Contents:

Unit 1: Introduction

Auditing: Introduction, Meaning, Objectives, Basic Principles and Techniques; Classification of Audit, Audit Planning, Internal Control – Internal Check and Internal Audit; Audit Procedure – Vouching and verification of Assets & Liabilities.

Special Areas of Audit

Special Areas of Audit: Special features of Cost audit, Tax audit, and Management audit;

Recent Trends in Auditing: Basic considerations of audit in EDP Environment; Computer aided audit techniques and tools; Auditing Standards; Relevant Case Studies/Problems;

Unit 2: Audit of Companies

Audit of Limited Companies: Company Auditor- Qualifications and disqualifications, Appointment, Rotation, Removal, Remuneration, Rights and Duties Auditor's Report- Contents and Types. Liabilities of Statutory Auditors under the Companies Act 2013

Unit 3: Corporate Governance

Conceptual framework of Corporate Governance: Theories & Models, Broad Committees; Corporate Governance Reforms. Major Corporate Scandals in India and Abroad: Common Governance Problems Noticed in various Corporate Failures. Codes & Standards on Corporate Governance

Business Ethics

Morality and ethics, business values and ethics, approaches and practices of business ethics, corporate ethics, ethics program, codes of ethics, ethics committee; Ethical Behaviour: Concepts and advantages; Rating Agencies; Green Governance; Clause 49 and Listing Agreement

Unit 4: Corporate Social Responsibility (CSR):

Concept of CSR, Corporate Philanthropy, Strategic Planning and Corporate Social Responsibility; Relationship of CSR with Corporate Sustainability; CSR and Business Ethics, CSR and Corporate Governance; CSR provisions under the Companies Act 2013; CSR Committee; CSR Models, Codes, and Standards on CSR

Suggested Readings:

1. Ravinder Kumar and Virender Sharma, *Auditing Principles and Practice*, PHI Learning
2. Aruna Jha, *Auditing*. Taxmann Publication.
3. A. K. Singh, and Gupta Lovleen. *Auditing Theory and Practice*. Galgotia Publishing Company.
4. Anil Kumar, *Corporate Governance: Theory and Practice*, Indian Book House, New Delhi
5. MC Kuchhal, *Modern Indian Company Law*, Shri Mahaveer Book Depot.(Publishers). (Relevant Chapters)
6. KV Bhanumurthy and Usha Krishna, *Politics, Ethics and Social Responsibility of Business*, Pearson Education
7. Erik Banks, *Corporate Governance: Financial Responsibility, Controls and Ethics*, Palgrave Macmillan
8. N Balasubramanian, *A Casebook on Corporate Governance and Stewardship*, McGrawHill Education
9. B.N. Ghosh, *Business Ethics and Corporate Governance*, McGraw Hill Education

10. S K Mandal, *Ethics in Business and Corporate Governance*, McGraw Hill Education
11. Bob Tricker, *Corporate Governance-Principles, Policies, and Practice* (Indian Edition), Oxford University Press
12. Christine Mallin, *Corporate Governance (Indian Edition)*, Oxford University Press
13. Relevant Publications of ICAI on *Auditing (CARO)*
14. Sharma, J.P., *Corporate Governance, Business Ethics, and CSR*, Ane Books Pvt Ltd, New Delhi

Note: Latest edition of text books may be used.

Paper – BCOMHT-64 INTERNATIONAL BUSINESS		
Duration: 3 hrs.	Marks: 100	Credit : 4

Objective: The objective of the course is to familiarise the students with the concepts, importance and dynamics of international business and India's involvement with global business. The course also seeks to provide theoretical foundations of international business to the extent these are relevant to the global business operations and developments.

Unit 1:

Introduction to International Business: Globalisation and its importance in world economy; Impact of globalization; International business vs. domestic business: Complexities of international business; Modes of entry into international business.

- a. *International Business Environment:* National and foreign environments and their components - economic, cultural and political-legal environments

Unit –II

Theories of International Trade – an overview (Classical Theories, Product Life Cycle theory, Theory of National Competitive Advantage); Commercial Policy Instruments - tariff and non-tariff measures – difference in Impact on trade, types of tariff and non tariff barriers (Subsidy, Quota and Embargo in detail) ; Balance of payment account and its components.

- a. *International Organizations and Arrangements:* WTO – Its objectives, principles, organizational structure and functioning; An overview of other organizations – UNCTAD,; Commodity and other trading agreements (OPEC).

Unit –III

- a. *Regional Economic Co-operation:* Forms of regional groupings; Integration efforts among countries in Europe, North America and Asia (NAFTA, EU , ASEAN and SAARC) .

- b. *International Financial Environment:* International financial system and institutions (IMF and World Bank – Objectives and Functions) ; Foreign exchange markets and risk management; Foreign investments - types and flows; Foreign investment in Indian perspective

Unit –IV

Organisational structure for international business operations; International business negotiations.

- a. *Developments and Issues in International Business:* Outsourcing and its potentials for India; Role of IT in international business; International business and ecological considerations.
- b. Foreign Trade Promotion Measures and Organizations in India; Special economic zones (SEZs) and export oriented units (EOUs), ; Measures for promoting foreign investments into and from India; Indian joint ventures and acquisitions abroad.
- a. Financing of foreign trade and payment terms – sources of trade finance (Banks, factoring, forfaiting, Banker's Acceptance and Corporate Guarantee) and forms of payment (Cash in

advance, Letter of Credit, Documentary Collection, Open Account)

Suggested Readings:

1. Charles W.L. Hill and Arun Kumar Jain, *International Business*. New Delhi: McGraw Hill Education
2. Daniels John, D. Lee H. Radenbaugh and David P. Sullivan. *International Business*. Pearson Education
3. Johnson, Derbe., and Colin Turner. *International Business - Themes & Issues in the Modern Global Economy*. London: Routledge.
4. Sumati Varma, *International Business*, Pearson Education.
5. Cherunilam, Francis. *International Business: Text and Cases*. PHI Learning
6. Michael R. Czinkota. et al. *International Business*. Fortforth: The Dryden Press.
7. Bennett, Roger. *International Business*. Pearson Education.
8. Peng and Srivastav, *Global Business*, Cengage Learning

Note: Latest edition of text books may be used.

Paper – BCOMHT-65
BUSINESS RESEARCH METHODS

Duration: 3 hrs.

Marks: 100

Credit : 4

Objective: This course aims at providing the general understanding of business research and the methods of business research. The course will impart learning about how to collect, analyze, present and interpret data.

Section A: Business Research Methods

Unit 1: Introduction

Meaning of research; Scope of Business Research; Purpose of Research – Exploration, Description, Explanation; Unit of Analysis – Individual, Organization, Groups, and Data Series; Conception, Construct, Attributes, Variables, and Hypotheses

Unit 2: Research Process

An Overview; Problem Identification and Definition; Selection of Basic Research Methods- Field Study, Laboratory Study, Survey Method, Observational Method, Existing Data Based Research, Longitudinal Studies, Panel Studies

Unit 3: Measurement and Hypothesis Testing

Measurement: Definition; Designing and writing items; Uni-dimensional and Multi-dimensional scales; Measurement Scales- Nominal, Ordinal, Interval, Ratio; Ratings and Ranking Scale, Thurstone, Likert and Semantic Differential scaling, Paired Comparison; Sampling –Steps, Types, Sample Size Decision; Secondary data sources

Unit 4: Hypotheses Testing & Report Preparation

Hypothesis Testing: Tests concerning means and proportions; ANOVA, Chi-square test and other Non-parametric tests

Testing the assumptions of Classical Normal Linear Regression

Meaning, types and layout of research report; Steps in report writing; Citations, Bibliography and Annexure in report; JEL Classification

Paper – BCOMHT-66
SEMINAR & OPEN DEFENSE ON BFSI TOPIC

Duration: 3 hrs.

Marks: 100

Credit : 4

The PDF report of around 40 original typed pages shall be evaluated for its relevance, uniqueness, structure, content and Correctness by an internal evaluator. For 50 Marks

And

The PPT presentation of minimum 25 slides followed by Q & A should be evaluated by an expert valuer appointed by the principal of the college For 50 Marks

The Orientation Lectures of 4 Hours a week should be engaged by concerned teachers.

Assessment Rubrics:

Rubric: Seminar & Open Defense on Banking, Financial Services or Insurance Topic

	Excellent	Good	Average	Poor	Score
Identification of Problem Domain and Detailed analysis of Feasibility, Objectives and Methodology of Project Proposal	<ul style="list-style-type: none"> Detailed and extensive explanation of the purpose and need of the project Detailed and extensive explanation of the specifications and the limitations of the existing systems All objectives of the proposed work are well defined; Steps to be followed to solve the defined problem are clearly specified 	<ul style="list-style-type: none"> Good explanation of the purpose and need of the project Collects a great deal of information and good study of the existing systems; Good justification to the objectives; Methodology to be followed is specified but detailing is not done 	<ul style="list-style-type: none"> Average explanation of the purpose and need of the project; Moderate study of the existing systems; collects some basic information Incomplete justification to the objectives proposed; Steps are mentioned but unclear; without justification to objectives 	<ul style="list-style-type: none"> Moderate explanation of the purpose and need of the project Explanation of the specifications and the limitations of the existing systems not very satisfactory; limited information Only Some objectives of the proposed work are well defined; Steps to be followed to solve the defined problem are not specified properly 	Max 10
Quality of Literature Review	<ul style="list-style-type: none"> Information is gathered from multiple, research-based sources. 	<ul style="list-style-type: none"> Information is gathered from multiple sources. 	<ul style="list-style-type: none"> Information is gathered from a limited number of sources. 	<ul style="list-style-type: none"> Information is gathered from a single source. 	Max 10

Project Report and References	<ul style="list-style-type: none"> Project report is according to the specified format References and citations are appropriate and well mentioned 	<ul style="list-style-type: none"> Project report is according to the specified format References and citations are appropriate but not mentioned well 	<ul style="list-style-type: none"> Project report is according to the specified format but some mistakes In-sufficient references and citations 	<ul style="list-style-type: none"> Project report not prepared according to the specified format References and citations are not appropriate 	Max 10
Discussion and Conclusions	<ul style="list-style-type: none"> Discussion and conclusions tie the problem statement, experiments, and results well to tell an overall story. Future work clearly outlined. 	<ul style="list-style-type: none"> Some discussion and conclusions drawn, but missing some points in terms of linkage of results to problem statement 	<ul style="list-style-type: none"> Major components missing in the discussion. Little attempt to tie together experiments and problem statement/claims 	<ul style="list-style-type: none"> Little discussion or conclusions drawn. 	Max 10
<ul style="list-style-type: none"> To be evaluated by the internal evaluator 					Max 40
Oral Presentation and viva voce	<ul style="list-style-type: none"> Contents of presentations are appropriate and well delivered Contents of presentations are appropriate and well delivered Clear voice with good spoken language but less eye contact with audience Comprehensive Q&A for all questions 	<ul style="list-style-type: none"> Contents of presentations are appropriate but not well delivered Eye contact with only few people and unclear voice Comprehensive Q&A for some questions 	<ul style="list-style-type: none"> Contents of presentations are appropriate but not well delivered Eye contact with only few people and unclear voice Average Q&A 	<ul style="list-style-type: none"> Contents of presentations are not appropriate and not well delivered Poor eye contact with audience and unclear voice Poor Q&A 	
<ul style="list-style-type: none"> To be evaluated by an expert appointed by the Principal of the college 					Max 30

Criterion for Internal Evaluation of 30 Marks shall be decided by subject teacher and should be disclosed at the beginning of the course.

Paper – BCOMHT-67-G
ELECTIVE 4 (G)
STATUTORY COMPLIANCES

Duration: 3 hrs.

Marks: 100

Credit : 4

Objectives:

The objective of the course is that students will be able to understand the compliances with reference to Income Tax, TDS, GST, Employee and Employer taxes.

Unit I : Financial Reporting and Compliances

Understanding Financial Statements , Requirements of Audit, Filing Compliances related to Companies such as Company Meeting , Annual returns , Audit Reports etc.

Income Tax and TDS

Basic concepts of Income Tax - Assessment Year , Rules of residency ,types of Assessee,heads of Income, understanding the need and importance of Income tax returns,provisions of TDS and tax refund .Computation of Income tax return , deductions and exemptions in case of Individuals with income from the head - Salary(Including Allowances and Perquisites) , House Property and Other Sources. Provisions relating to deduction of TDS .

GST compliances

Concept and scope of GST, Types of taxes , Input Tax credit and Output liability computation, Statutory requirements pertaining to filing of monthly, quarterly, yearly returns.

Payroll taxes

Concept and understanding of Payroll taxes, Statutory requirements for PF, ESIC, Profession Tax and filing of returns.

Reading Books :

CS Milind Kasodekar,Shilpa Dixit, Amogh Diwan ,Company Law Procedures With Compliances And Checklists, Bloomsbury India.

Taxmann's Master Guide To Income Tax Rules with Supplement-In-Depth Rule Wise Commentary on Income-tax Rules.

Taxmann's Students' Guide to Income Tax including GST – The bridge between theory & application, in simple language, with step-by-step explanation, supplemented with 'original' illustrations.

Manishi Pathak, Labour and Employment Compliance in India (International Labour and Employment Compliance Handbook, Kluwer Law International

ELECTIVE 4 (H)
GST LAWS

Duration: 3 hrs.

Marks: 100

Credit : 4

Objectives:

The objective of the course to familiarize the student, the application of rules of GST with reference to valuation and input tax credit of goods.

Unit I : Introduction to GST in India

Commencement of GST, Concept of GST, Need for GST in India, Benefits of GST, Framework of GST in India, Legal framework, Constitutional provisions.

Unit II : Types of Taxes and Provisions :

Study of taxes -CGST, SGST, IGST, UTGST, Provisions related to registration, supply, charge of GST, Exemptions from GST, Exports and Imports, Job Work

Unit III : Input Tax Credit, Payment and Refund of Taxes

Concept of Input tax credit, Tax Invoices, Debit and Credit notes, E-Way bill, Payment of Taxes, Refund of taxes, TDS and TCS, Kinds of Returns.

Unit IV : Audits and Assessments

Types of assessment, Audit compliances, Offences and Penalties, Miscellaneous provisions.

Reading Books :

Singhania Vinod K. and Monica Singhania, Students' Guide to Indirect Taxes, Taxmann Publications Pvt. Ltd., Delhi.

V.S. Datey. Indirect Tax Law and practice, Taxmann Publications Pvt. Ltd., Delhi,

Grish Ahuja and Ravi Gupta, Indirect Taxes, Flair Publication Pvt Ltd

CA Vivek Kr Agarawal, GST Guide for Students, Making GST Good and Simple Tax, (Independently published)

Note:

Latest edition of text books may be used.

Suggested Readings:

1. Mizrahi and Sullivan. *Mathematics for Business and Social Sciences*. Wiley and Sons.
2. Budnick, P. *Applied Mathematics*. McGraw Hill Education.
3. R.G.D. Allen, *Mathematical Analysis For Economists*
4. Ayres, Frank Jr. *Schaum's Outlines Series: Theory and Problems of Mathematics of Finance*. McGraw Hill Education.
5. Dowling, E.T., *Mathematics for Economics*, Schaum's Outlines Series. McGraw Hill Education.
6. Wikes, F.M., *Mathematics for Business, Finance and Economics*. Thomson Learning.
7. Thukral, J.K., *Mathematics for Business Studies*.
8. Vohra, N.D., *Quantitative Techniques in Management*. McGraw Hill Education.
9. Soni, R.S., *Business Mathematics*. Ane Books, New Delhi.
10. Singh J. K., *Business Mathematics*. Himalaya Publishing House.
