

**NOTIFICATION**

No. 62/2019

Date : 4 July, 2019

**Subject : Implementation of New Syllabi of Various Course/Subjects as per semester and credit & Grade System in the Faculty of Commerce Management from the session 2019-2020 & onwards.**

It is notified for general information of all concerned that, the authorities of the University has accepted Semester & Credit & Grade System syllabi of various Course/ Subjects of **B.Com. Part-III, Semester- V & VI** mentioned in column No.2 and which is to be implemented stagewise from the session 2019-2020 and onwards with appendices as shown in column No.3 of the following table.

**TABLE**

Sr.No.	Course / Subjects	Appendices of the new syllabi.
1	2	3

**B.Com. Semester- V**

1.	<b>Compulsory English</b>	The Syllabi prescribed for the subject Compulsory English which is appended herewith as <b>Appendix - A</b>
2.	<b>Supplementary English</b>	The Syllabi prescribed for the subject Supplementary English which is appended herewith as <b>Appendix - B</b>
3.	<b>Marathi</b>	The Syllabi prescribed for the subject <b>Marathi</b> which is appended herewith as <b>Appendix - C</b>
4.	<b>Hindi</b>	The Syllabi prescribed for the subject <b>Hindi</b> which is appended herewith as <b>Appendix - D</b>
5.	<b>Sanskrit</b>	The Syllabi prescribed for the subject <b>Sanskrit</b> which is appended herewith as <b>Appendix - E</b>
6.	<b>Pali &amp; Prakrit</b>	The Syllabi prescribed for the subject <b>Pali &amp; Prakrit</b> which is appended herewith as <b>Appendix - F</b>
7.	<b>Urdu</b>	The Syllabi prescribed for the subject <b>Urdu</b> which is appended herewith as <b>Appendix - G</b>
8.	<b>Cost Accounting</b>	The Syllabi prescribed for the subject <b>Cost Accounting</b> which is appended herewith as <b>Appendix - H</b>
9.	<b>Business Environment</b>	The Syllabi prescribed for the subject <b>Business Environment</b> which is appended herewith as <b>Appendix - I</b>
10.	<b>Business Regulatory Frame Work</b>	The Syllabi prescribed for the subject <b>Business Regulatory Frame Work</b> which is appended herewith as <b>Appendix - J</b>
11.	<b>Process Business - I</b>	The Syllabi prescribed for the subject <b>Process Business - I</b> which is appended herewith as <b>Appendix - K</b>
12.	<b>Co-Operative Business - I</b>	The Syllabi prescribed for the subject <b>Co-Operative Business - I</b> which is appended herewith as <b>Appendix - L</b>
13.	<b>Indian Insurance System - I</b>	The Syllabi prescribed for the subject <b>Indian Insurance System - I</b> which is appended herewith as <b>Appendix - M</b>
14.	<b>Indian Banking System- I</b>	The Syllabi prescribed for the subject <b>Indian Banking System- I</b> which is appended herewith as <b>Appendix - N</b>
15.	<b>Internet &amp; www -I</b>	The Syllabi prescribed for the subject <b>Internet &amp; www -I</b> which is appended herewith as <b>Appendix - O</b>
16.	<b>e-Commerce - I</b>	The Syllabi prescribed for the subject <b>e-Commerce - I</b> which is appended herewith as <b>Appendix - P</b>

**B.Com. III  
Semester- V  
Compulsory English**

Time: 2 Hours

Marks: 40

Prescribed Textbook : Horizons by Board of Editors Published by Orient Blackswan.

**CONTENTS**

UNIT I : PROSE		
SR.NO	PROSE	AUTHOR
1	Ratan Tata	
2	Steve Jobs	
3	Vijay Bhatkar	
4	Black Money and the Black Economy	C. Rammanohar Reddy
UNIT II : POETRY		
1	A Red, Red Rose	Robert Burns
2	It is needless to ask the saint the caste to which he belongs	Kabir
3	Love's Philosophy	P.B. Shelly
4	The Garden	Andrew Marvell
UNIT III : BUSINESS COMMUNICATION		
Computer Technology & Recent Concepts in Business		
<ul style="list-style-type: none"> <li>✓ Paperless office</li> <li>✓ Video Conferencing</li> <li>✓ E-Banking</li> </ul>		
Communication Skills		
<ul style="list-style-type: none"> <li>✓ Public Speaking (Strategies for Effective Speaking, Types of Speeches)</li> </ul>		

**MARKING SCHEME**

UNIT I: Prose : Any THREE out of FOUR Questions (3 x 4 = 12 Marks )

UNIT II : Poetry : Any THREE out of FOUR Questions (3 x 4 = 12 Marks )

UNIT III : Business Communication :

Any TWO out of THREE Questions (2 x 4 = 8 Marks )

8 Multiple Choice Questions on Unit I & II (8 x 1 = 8 Marks)

**INTERNAL ASSESSMENT :**

Seminar Skill : 5 Marks

Home Assignment : 5 Marks

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*B.Com. III*  
*Semester- V*  
Supplementary English

Time: 2 Hours

Marks: 40

Prescribed Textbook : Golden Harvest  An English Coursebook for Undergraduates  by Board of Editors  
Published by Orient Blackswan.

CONTENTS

UNIT I : PROSE		
SR.NO	PROSE	AUTHOR
1	A Real Good Smile	Bill Naughton
2.	What India Inc wants a. Our muddled generation : b. Employers look for potential employees, not exam results	Dinesh Kumar Manish Sabharwal
3	A Simple Philosophy	Seathl
4	Mother Teresa	R.G.Herod
UNIT II : POETRY		
1	My mind to Me a Kingdom Is	Edward Dyer
2	Drama for a Winter Night	Langston Hughes
3	Youssuf	James Russell Lowell
4	Flowers are Red	Harry Chopin
UNIT III : <input type="checkbox"/> One Act Play <input type="checkbox"/>		
Death Trap : Saki		

MARKING SCHEME

**UNIT I: Prose** : Any THREE out of FOUR Questions (3 x 4 = 12 Marks )

**UNIT II : Poetry** : Any THREE out of FOUR Questions (3 x 4 = 12 Marks )

**UNIT III : One Act Play**

Any TWO out of THREE Questions (2 x 4 = 8 Marks )

8 Multiple Choice Questions on Unit I & II (8 x 1 = 8 Marks)

**INTERNAL ASSESSMENT :**

Seminar Skill : 5 Marks

Home Assignment : 5 Marks

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Appendix - C

बी.कॉम.भाग-३  
विषय :- मराठी  
सत्र पाचवे

लेखी परीक्षा - ४० गुण  
अंतर्गत मूल्यामापन - १० गुण

नेमलेले पाठ पुस्तक “आशय” भाग-३

अनुक्रमणिका

विभाग अ : वैचारिक

- १) राजष शाहू महाराज यांचे शिक्षण विषयक कार्य - गो वद पानसरे
- २) आगरकरांच्या राजकीय विचारांची प भूमी - डॉ.अशोक चौसाळकर
- ३) पाणी आणि पर्यावरणनिष्ठ जागतिकीकरण - दिलीप पु. चित्रे

विभाग ब : ललित

- १) वटवृक्ष उन्मळून पडतोय - प्रा.अविनाश डोळस
- २) अनुभवातून शिकलेलं शहाणपण - धनंजय दातार
- ३) सुखदुःखाचा ताळेबंद - आशुतोष शेवाळकर
- ४) अधारयात्रा - सतीश तराळ

विभाग क : कविता

- १) सत्याच्या जातीला - शरच्चं मु तबोध
- २) मा गी कविता - नागराज मंजुळे
- ३) माती - शोभा रोकडे
- ४) दोन मुतुकं - संजय घरडे
- ५) पा स आला - विजय सोसे

विभाग ड : उपयोजित मराठी

- १) निविदासूचना लेखक -
- २) इतिवृत्त लेखन -

बी.कॉम.भाग-३  
विषय :- मराठी  
सत्र पाचवे

वेळ - २ तास

एकूण गुण - ५० गुण  
लेखी परीक्षा - ४० गुण  
अंतर्गत मूल्यामापन - १० गुण

नेमलेले पुठ पुस्तक : “आशय” भाग-३ (सत्र-५ व सत्र-६ )

लेखी परीक्षा गुण विभागणी :

विभाग अ : वैचारिक	०८ गुण
विभाग ब : ललित	०८ गुण
विभाग क : कविता	०८ गुण
विभाग ड : उपयोजित मराठी	०८ गुण
वरिल सर्व विभागांवर आधारित वस्तुनिष्ठ बहुपर्यायी प्रश्न	०८ गुण
एकूण	४० गुण

विभाग “ड” साठी संदर्भ म्हणून “उपयोजित मराठी” , “निविदासूचना लेखन” “इतिवृत्त लेखन” हे दोन प्रकरण नेमण्यात आले असून त्यावर आधारित दोन लघु वरी प्रश्न विचारण्यात येतील. चार गुणांचा एक प्रश्न प्रत्यक्ष प्रकरणावर आधारित असेल आणि चार गुणांचा दुसरा लघु वरी प्रश्न हा निविदासूचना तयार करणे कवा इतिवृत्त तयार करणे अशा स्वरूपाचा असेल.

प्रश्ननिहाय गुण विभागणी

प्रश्न – १ ला (विभाग अ : वैचारिक) १ दीघा वरी प्रश्न	०८ गुण
प्रश्न – २ रा (विभाग ब : ललित ) १ दीघा वरी प्रश्न	०८ गुण
प्रश्न – ३ रा (विभाग क : कविता ) २ लघु वरी प्रश्न (प्रत्येकी ४ गुण)	०८ गुण
प्रश्न – ४ था (विभाग ड : उपयोजित मराठी ) २ लघु वरी प्रश्न (प्रत्येकी ४ गुण)	०८ गुण

(टिप - वरील सर्व प्रश्नांना अंतर्गत पर्याय राहिल.)

प्रश्न – ५ वा (विभाग अ,ब,क,ड) ८ वस्तुनिष्ठ प्रश्न (प्रत्येकी १ गुण )	०८ गुण
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(टिप - अभ्यासक्रमातील अ,ब,क, ड या विभागांवर आधारीत प्रत्येकी २ प्रश्न)

अंतर्गत मूल्यामापन

एकूण १० गुणांची अंतर्गत मूल्यमापन परीक्षा राहिल.

गुण विभागणी

१) घटक चाचणी (Class Test)	०५ गुण
२) गृहपाठ (स्वाध्याय) (Home Assignment)	०५ गुण

लेखी परीक्षा व अंतर्गत मूल्यमापन या दोन्ही परीक्षांमध्ये स्वतंत्रपणे उतीर्ण होणे आवश्यक असेल. त्यासाठी किमान गुण खालील प्रमाणे आवश्यक असतील.

लेखी परीक्षा - ४० पैकी १६ गुण आवश्यक

अंतर्गत मूल्यमापन - १० पैकी ४ गुण आवश्यक

सूचना :-

- १) घटक चाचणी ही अभ्यासक्रमावर आधारित असेल आणि सत्रामध्ये किमान दोन वेळा चाचणी घेवून अंतिम परीक्षेत सरासरी गुणदान ११ धरण्यात यावे.
- २) गृहपाठ हा पाठ पुस्तकांव्यतिरिक्त इतर कोणत्याही भाषिक कौशल्य विकसित करणा-या विषयावर असावा.

बी. कॉम. तृतीय वर्ष  
सत्र - पंचम  
हिन्दी

समय - २ घण्टे

पूर्णांक - ४०

पाठ्यक्रम का इकाइयों में अंक विभाजन एवम् प्रश्नों का स्वरूप निम्न प्रकार से होगा।

इकाई : एक - आधारभूत पाठ्यक्रम के तीन निबंध (१ से ३) से एक दीर्घा री प्रश्न विकल्प के साथ पूरा जायेगा।  $१ \times ८ = ८$  अंक

इकाई : दो - भाषागत पाठ्यक्रम के पाँच पाठ (१ से ५) से कुल पाँच लघू री प्रश्न पूरे जायेंगे। जिनमें से तीन प्रश्न हल करना अनिवार्य होगा।  $३ \times ४ = १२$  अंक

इकाई : तीन - प विभाग से : कविता (१ से ६) से दो कविताओं का केन्द्रीय भाव विकल्प के साथ पूरा जायेगा।  $२ \times ४ = ८$  अंक

इकाई : चार - उत्पादित वस्तु के विक्री हेतु एक विापन का प्रारूप विकल्प के साथ पूरा जायेगा।  $४ \times १ = ४$  अंक

इकाई : पाँच - इकाई एक, दो और तीन से कुल आठ वस्तुनिष्ठ अतिलघू री प्रश्न पूरे जायेंगे।  $८ \times १ = ८$  अंक

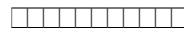
आन्तरिक मूल्यांकन

१० अंक

१. पाठ्यपुस्तक पर आधारित गृहपाठ - ५ अंक

२. पाठ्यपुस्तक पर आधारित मौखिकी - ५ अंक

पुस्तक - प्रभास, संपादक - डॉ. निभा उपाध्याय, डॉ. सुशांत ठोके, डॉ. मनोज जोशी  
प्रकाशक - राघव पब्लिशर्स एण्ड डिस्ट्रिब्यूटर्स, नागपुर.



वाणिज्य स्नातक [B.Com] भाग ३ (सत्र - ५)

संस्कृत आवश्यक

पुस्तक : गीर्वाणसारथि: - भाग ३

मुख्य संपादक - डॉ. भगवान पंडा,

सह संपादक - डॉ. मीना [ ] भांदककर, [ ] आतिश कुलकर्ण [ ]

गुण - लेखी परीक्षा - ४०

वेळ - २ तास

अन्तर्गत मूल्यमापन - १०

एकूण गुण - ५०

घटक - १ : ग पाठ १ व २	- ०८ गुण
घटक - २ : ग पाठ ३ व ४	- ०८ गुण
घटक - ३ : प पाठ १ व २	- ०८ गुण
घटक - ४ : प पाठ ३ व ४	- ०८ गुण
घटक - ५ : वरील ४ घटकांवर आधारीत प्रश्नावली (भाग ५)	- ०८ गुण

-०-

प्रश्नपत्रिकेचे स्वरूप

वेळ - २ तास	लेखी परीक्षा	पूर्ण गुण - ४०
	प्रश्न (१) दीघा ऱरी प्रश्न (दोन पैकी एक)	- ०८ गुण
	प्रश्न (२) ४ पैकी २ अनुवाद करा (५ ते ६ ओळ चे उतारे)	- ०८ गुण
	प्रश्न (३) दीघा ऱरी प्रश्न (दोन पैकी एक)	- ०८ गुण
	प्रश्न (४) ४ पैकी २ श्लोकांचा अनुवाद करा (४ ओळ चे)	- ०८ गुण
	प्रश्न (५) १० पैकी ०८ वस्तुनिष्ठ प्रश्न	- ०८ गुण
अन्तर्गत मूल्यमापन -		पूर्ण गुण - १०
१) स्वाध्याय	- ०५ गुण	
२) मौखिक	- ०५ गुण	
	एकूण गुण --१०	

टीप - लेखी परीक्षा व अंतर्गत मूल्यमापन या दोन्ही परीक्षांमध्ये [वतं]पणे उणीणहोणे आवश्यक असेल. [यासाठी किमान गुण खालील [माणे आवश्यक असतील.

लेखी परीक्षा	- ४० पैकी १६ गुण आवश्यक
अंतर्गत मूल्यमापन	- १० पैकी ०४ गुण आवश्यक

**गीर्वाणसारथिः (भाग - ३)**

संस्कृत आवश्यक या विषयासाठी [तावित अ[यास[म

**अनुक्रमणिका**

**पाचवेस**

ग[विभाग

१) दानवीरः कणः	- कणभीरनाटकम्	महाकविः भासः
२) का[पु[षो[पिः	- का[मीमांसा	राजशेखरः
३) म[दविषसप[ये कथा	- हितोपदेशः	नारायणशमा[
४) धांदुलदृ[तिः	- सव[ीच[धरलीलामृतम्	

पविभाग

१) लोकसंहः	- गांधीगीता	एस. एन. ताडपतीकर
२) अयोयः	- भामिनीविलासः	पंडित जगन्नाथः
३) भारवेरथगौरवम्	- किराताजुनीयम्	महाकविः भारविः
४) यज्ञः	- महाभारतम्	आदिकविः षासः

वली भाग ५

Appendix - F

वाणिज्य स्नातक भाग-३  
सेमिस्टर- ५  
पाली आणि प्राकृत (आवश्यक)

वेळ २ तास

लेखी परीक्षा-- ४०  
अंतर्गत मूल्यमापन -९०  
एकूण-- ५०

युनिट-१			
१) मशपरिनिब्बाण सु ।	--	१) राजगं २) अम्बलिकायं ३) अम्बपालिगणिकाय भोजनं	०८ गुण
युनिट-२			
धम्मपद	--	१) तव्हावग्गो	०८ गुण
चरियापिटक	--	२) निमिराजचरिय	
युनिट-३			
थेरीगाथा	--	१) अनोपमा थेरी २) सुजाता थेरी	०८ गुण
युनिट-४			
बौध्द लेणी	--	१) अंजिता लेणी २) वेरुळ लेणी ३) औरंगाबाद लेणी	०८ गुण
युनिट-५			
युनिट क्रमांक १ ते ४ वरील वस्तुनिष्ठ प्रश्न सोडवा	--		०८ गुण
अंतर्गत मूल्यमापन			
१) घटक चाचणी	--	०५ गुण	(Class Test)
२) स्वाध्याय	--	०५ गुण	(Home Assignment)

सूचना :-

- १) घटक चाचणी ही अभ्यासक्रमावर आधारित असेल आणि सत्रामध्ये किमान दोन वेळ चाचणी घे न अंतिम परीक्षेत सरासरी गुणदान ॥ धरण्यात यावे.
- २) गृहपाठ (स्वाध्याय) हा अभ्यासक्रमावरील असेल.

वाणिज्य स्नातक भाग-३  
सेमिस्टर- ५  
पाली आणि प्राकृत (आवश्यक)

वेळ २ तास

लेखी परीक्षा-- ४०

प्रश्नपत्रिकेचे स्वरूप

प्रश्न - १	अ) भाषांतर करा (दोन पैकी एक )	--	४ गुण
	ब) सामान्य प्रश्न सोडवा (दोन पैकी एक )	--	४ गुण



प्रश्न - २	अ) संदर्भासह गाथांचे स्पष्टीकरण (दोन पैकी एक )	--	४ गुण
	ब) सामान्य प्रश्न सोडवा (दोन पैकी एक )	--	४ गुण
प्रश्न - ३	दिघा ारी प्रश्न सोडवा (दोन पैकी एक )	--	८ गुण
प्रश्न - ४	सामान्य माहिती लिहा	--	८ गुण
प्रश्न - ५	वस्तुनिष्ठ प्रश्न सोडवा (प्रत्येकी दोन गुण )	--	८ गुण

Appendix - G

**Urdu Compulsory**  
**B.Com. III**  
**Semester- V**

Theory: 40 Marks Time: 2 Hours

Text prescribed for study: **ROOH-E-ADAB (Part III)**  
(As per Model curriculum of the UGC for B.Com III Semester V and published by the Aadhaar Publication Amravati.)

**Unit-I : PROSE**

1. Aurat (عورت) Maulana Niyaz Fatahpuri (مولانا نیاز فتح پوری)

**Unit-II : PROSE**

1. Ek wasiyat ki Tameel (ایک وصیت کی تمیل) Mirza Farhatullah Baig (مرزا فرحت اللہ بیگ)

2. Chand Roz America mein (چند روز امریکہ میں) Ehtesham Husain (اعتماد حسین)

**Unit-III : Poetry (شعر)**

1. Akal aur Nafas ki Guftagoo (عقل اور نفس کی گفتگو) Altaf Husain Hali (الطاف حسین حالی)

**Unit-IV : COMMUNICATION SKILL (تربیلی مہارت)**

1. Letter Writing  
Applications for job Complaints Orders etc.

**Unit-V : MCQs**  
Based on Unit. I, II and III

**Distribution of Marks (40 : 10)**

**A : Theory - 40 Marks**

**Question No. 1 Prose**

Any two long answer questions to be attempted out of four each carrying four marks based on

"Aurat (عورت)"

Marks: 4X2= 08

**Question No. 2 Prose**

a) Any two short answer questions to be attempted out of four each carrying two marks based on

"Ek wasiyat ki Tameel (ایک وصیت کی تمیل)"

Marks: 2X2= 04

b) Any two short answer questions to be attempted out of four each carrying two marks based on

"Chand Roz America mein (چھ روز امریکہ میں)"

Marks: 2X2= 04

**Question No. 3 Poetry**

Any two stanzas to be attempted out of three each carrying two marks based on poem

"Akal aur Nafas ki Guftagoo (عقل اور نفس کی گفتگو)"

Marks: 4X2= 08

**Question No. 4 COMMUNICATION SKILL**

**I. Letter Writing**

Applications for job Complaints Orders etc.

(Any two out of four)

Marks: 4X2= 08

**Question No. 5**

Multiple Choice Questions based on Unit.I,II and III

Marks: 8X1= 08

**B. Internal Assessment - 10 Marks**

1. Viva-voce 05 Marks

2. Assignment 05 Marks

**B.Com. III**  
**Semester- V**  
**Cost Accounting**

**Time : 3 Hours**

**Marks: 80**

**Objectives:**

1. This course exposes the students to the basic concepts and tools used in Cost Accounting.
2. To provide an understanding of the applications of Cost Accounting techniques for determination of cost of production.

**Unit I: 1.1: Cost Accounting:** Meaning; Features; Functions; Advantages; Limitations; Difference between Cost Accounting and Financial Accounting.

**1.2: Basic Cost Concepts:** Concept of Cost; Cost VS Expenses and Losses; Cost Centre; Cost Unit; Cost Object; Methods of Costing.

**1.3: Classification of Cost:** Direct and Indirect Method; Fixed and Variable Costs; Historical and Pre-determined Costs.

**Unit II: 2.1: Material Cost:** Meaning and Classification of Materials; Material Purchase Procedure; Store Keeping; Stores Record.

**2.2:** Problems on Cost-Sheet (Cost Statements).

**Unit III: 3.1: Labour Cost:** Meaning of Direct Labour and Indirect Labour;

**3.2: Methods of Time Keeping:** Attendance Register (Muster Roll); Token or Disc Method; Time Recording Clocks; Biometric Time Recording Clocks.

**3.3: Methods of Wage Payment:** Time rate system; Piece Rate System; Incentive Schemes of Halsey and Rowan.

**3.4:** Problems on Tender.

**Unit IV: 4.1: Overheads:** Meaning and Definitions of Overheads; Classification of Overheads.

**4.2: Reconciliation of Cost and Financial Accounts:** Meaning; Reasons for Variations ; Different Treatment of Items; Items appearing only in Cost Accounts; Problems on Reconciliation of Cost Accounts with Financial Account.

**Unit V: 5.1: Process Costing:** Meaning and Characteristics; Process Costing Procedure; Process Losses and Wastages; Joint and By-products, Methods of Assigning Joint Costs; Accounting for Joint Costs.

**5.2:** Problems on Process Costing (Excluding Problems on Abnormal Gain/Loss and Internal Process Profit).

**Books Recommended**

1. Arora M.N. : Cost Accounting – Principles & Practice, Vikas, New Delhi.
2. Arora M.N. : Cost and Management Accounting – Theory Problems & Solutions, Himalaya Publishing House, Mumbai.
3. Tulsian P.C. Practical Costing : Vikas, New Delhi.
4. Maheshwari S.N. : Advanced Problems and Solutions in Cost Accounting, Sultan Chand, New Delhi.
5. M.C. Shukla, T.S. Grewal, M.P. Gupta : Cost Accounting ; Text and Problems; S.Chand & Co. Ltd., New Delhi.
6. Jawaharlal : Cost Accounting : Second Edition; Tata Mcgraw- Hill Publishing Co. Ltd., New Delhi.
7. SK. Sahajahan Ali. Subir Datta, Ashit Baran Saha: Theory and Practice of Cost Accounting: S.Chand & Company Ltd. Ramnagar, New Delhi 110055.

- W.W.Bigg : Cost Accounts  
9. L.N. Gupta : Cost Accounts  
10. R.R.Gupta : Cost Accounts  
11. M.G. Shukla : Cost Accounts  
12. Dr. Pramod Fating : Cost & Management Accounting , Sir Sahitya Kendra, Nagpur  
13. Cost Management Accounting: Dr.Pramod Fating, Dr. Milind Gulhane, Dr. Abdui Bari, Dr. Raju Rathi, Dr. Vilas Chopade, Prof. Sanjay Kale: Sir Sahitya Kendra , Nagpur

हिन्दी

१. आई.बी.स सेना , लागत लेखा विधी

२. एम.एम.शु ला, लागत लेखा

३. एम.एल.अ त्वाल, परिव्यय लेखांकन

४. गुप्त त्रिवेदी , लागत लेखा

मराठी

१. प्रा.बी.एल. जिभकाटे, परिव्यय आणि व्यवस्थापन लेखाकर्म, वि । पब्लिशर्स, नागपुर

२. महाजन वाय.आर., परिव्यय आणि प्रबंधकीय लेखांकन, पपळापुणे अॅण्ड कं. पब्लिशर्स, नागपुर

३. पी किशोर मोहरील , परिव्यय आणि प्रबंधकीय लेखाकर्म, दासगणू प्रकाशन, नागपुर

४. सेठी, धूत , परिव्यय लेखांकन, वि । प्रकाशन, नागपुर

Appendix - I

**B.Com Part  
Semester V  
Business Environment**

**Time :Three Hours**

**Marks 0**

**Course Outcome:-**The contents herein intend to develop the ability to understand and interpret sector wise business environment of India.

**Unit 1 Indian Business Environment**

1.1 Concept, definition and Importance

1.2 Nature and scope of Business Environment

1.3 Components of Business Environment- Internal and External

1.4 Current trends in Business Environment:-Post Demonetization Business Environment

**Unit 2 Indian Agricultural Environment**

2.1 Role and Characteristics of Agriculture in India

2.2 Agricultural Marketing-APMC-Importance, Functioning and Problems

2.3 Need of credit for Indian Farmers- Structure and Importance of NABARD

2.4 Current Trends in Agriculture Environment-Crop Insurance Scheme, Kisan Credit Card, Minimum Support Price

**Unit 3 Indian Industrial Environment**

3.1 Industrialization: Role and Pattern

3.2 Definition and Role of Small Scale, Cottage and Micro Industries

3.3 Industrial Sickness: Concept, Definition, Causes and Remedies

3.4 Current Trends in Industrial Environment: Industrial Policy 2013

**Unit 4 Indian Service Environment**

4.1 Nature, Contribution, Scope and Coverage of Indian Service Sector

4.2 Growth and Present State of IT Services in India

4.3 Tourism And Hospitality Industry: Prospects and Problems

4.4 Current Trends in Service Environment: Right to Disconnect

**Unit India and Foreign Trade Environment**

- 5.1 Importance of Foreign Trade for a Developing Economy
- 5.2 Balance of Trade and Balance of Payment
- 5.3 Foreign Trade Policy
- 5.4 Current Trends in Foreign Trade Environment: FDI and FII

**Books Recommended:**

- 1) Indian economy-Dutt. R.,K Sundaram, S.Chand, Delhi
- 2) The International business Environment-Sundram and Black, Printice Hall, New Delhi.
- 3) Economic Environment of Business, Misra and Puri, HPH, Mumbai

Appendix - J

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**B.Com. III  
Semester - V  
Business Regulatory Frame work**

**Time :3 Hours**

**Marks 0**

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**Objective:** To help the students to understand the concept of business Laws and it's applications in business regulation.

**Unit-I : Indian Contract Act,1956 :-**

- 1.1 Definition and Essentials of Valid Contract.
- 1.2 Classification of Contracts.
- 1.3 Communication, Acceptance and Revocation of Proposal.
- 1.4 Void and Voidable Contract. Agreement.
- 1.5 Contingent and Quasi Contract.
- 1.6 Performance of Contract.
- 1.7 Consequences and Remedies of Breach of Contract.

**Unit- II Special Contracts:-**

- 2.1 Indemnity & Guarantee:- Meaning, Rights, of Indemnity Holder and Indemnitor. Essential and Kinds of Guarantee, distinction between Indemnity and Guarantee.
- 2.2 Bailment and Pledge :- Meaning and Elements; Classification Duties and Rights of Bailor and Bailee, Termination of Bailment. Meaning and Essentials of Pledge, Rights and Duties of Pledgee and Pledger.
- 2.3 Agency:- Meaning, Essentials. Agent, Rules, Test and Creation of Agency.
- 2.4. Appointment of Agent, Duties, Rights and Position of Principal and Agent.
- 2.5 Termination of Agency.

**Unit- III Sales of Goods Act, 1930 and Consumer Protection Act, 1986:**

- 3.1 General Principles - Meaning Essentials and formation of Contract of Sale.
- 3.2 Conditions and Warranties :- Meaning Difference
- 3.3 Transfer of Ownership - Importance and Rules Regarding transfer of Ownership Duties of Seller and Buyer, Unpaid Seller.
- 3.4 Definition of Consumer, Importance, Objectives of Consumer Protection Act.
- 3.5 Grievance Redressal Mechanism

**Unit - IV : Negotiable Instrument Act, 1881:**

- 4.1 Introduction and Characteristics of Negotiable Instrument
- 4.2 Promissory Note, Bill of Exchange, Cheque and Bank Draft and there Definitions Characteristics, Types of endorsements, Crossing of Cheque
- 4.3 Holder, Holder in due course, Discharge of parties
- 4.4 Acceptance, Dishonour and Discharge of Negotiable Instrument

**Unit- V: Goods and Services Tax Act, 2017**

5.1 Definition of Goods, Services, CGST, SGST and IGST

5.2 Input Tax Credit, Supply of Goods or Services or Both

5.3 Rate of GST.

5.4. Basic Procedures in GST.

5.5 Powers of GST Officer, Offences, Penalties and Appeals.

**Reference Books:**

1. A Manual of Business law :Dr.S.N. Maheshwari and S.K. Maheshwari, Himalaya Publishing house ,New Delhi
- 2.Business Like: Tejpal sheth dorling Kindersley (India) Pvt. Ltd.
3. Mercantile law: MC Shukla S.Chand and company limited, New Delhi
4. Business law P.C. Tulsani Tata Mc-graw Hill Publishing Company limited, New Delhi
- 5.Business Law: P.Sarvanavel S.Senthil & S.Balakumar, Himalaya publishing house New Delhi
- 6.Business Law: C.L. Bansal, Taxman 's New Delhi
7. GST Ready Reckoner V.S. Date ,Taxman 's New Delhi
8. Indian Contract Act. & Sales of Goods Act: P. Sarvenavel, S. Sumathi, Himalaya Publishing House, New Delhi.
9. Mercantile Law : N.D. Kapoor, Sultan Chand & Sons Educational Publishing. New Delhi.
10. व्यवसायिक कायदे: काश देहलवाल, वश पलिशर एंड डी.यू.टी., नागपुर
11. व्यवसाय नियामक तत्व मंडल कायदा डॉ. अरवंदशंदे, होते, जाधव, खडसे व नेउलकर, अनुराधा काशन, नागपुर
12. व्यवसाय नियामक फायदे रचना आणि कम्पनीयांचा कायदा ए एस उखडकर, पंपलापुरे पलिशसनागपुर
13. व्यावसायिक नियमन संरचना डॉ चौधर आणि डॉ. तुषार कोटक : साई योत पलिक्शन , नागपूर

Appendix - K

**B.Com.III  
Semester- V  
Process Business - I**

**Time: 3 Hours**

**Marks: 80**

**Objectives :**

The course aims to educate the students with the different factors which effect business. This course aims to develop ability to understand and scan business environment as well as process in order to analyses the opportunities and take decisions under the uncertainty.

**UNIT - I**

Business Process :- concept, significance and nature, Elements of Business environment internal and external; Different roles of government in relation to business process. Social Responsibilities of Business.

**UNIT - II**

Industrial Policy - Its historical perspective in brief, Industrial Policy, Liberalisation. Economics Planning in India; Rational of economic planning, year plan - Eleventh five year plan concept & feathers.

**UNIT - III**

Public sector - its objectives and working, major problems of public sector enterprises; Privatisation of public sector enterprises - the issue involved. Role of Private and Joint Sectors.

**UNIT - IV**

Compensation Act - Industries Development and Regulation Act : Silent features, Foreign Exchange Regulation Act (FERA).

**UNIT - V**

Export- Import Policy ; Globalisation and Business Practices, WTO- Objectives and Role in International.

**References Books**

1. Indian Economy - By Sundrum R.K. and Rreudradatta -- S.Chand Publications
2. Envirolmental Economics - Hedge Lao, Mc millan
3. Industrial Law - N.D.Kapoor.

**Appendix - L**

**B.Com. III  
Semester - V  
Co-operative Business- I**

**Time :3 Hours**

**Marks 0**

**Objectives :**

1. To grasp the historical development of Co-operatives in India
2. To Understand and appreciate theoretical development of the co-operative enterprises in India.
3. To appreciate role and relevance of co-operatives in the present economics environment.
4. To develop understanding and insight in co-operative development.

**Unit - I**

Cooperative Movement :- Origin, Meaning defination, Concept of Co-operation Principles of Co-operation.

**Unit - II**

Cooperative Movement in India History & growth of cooperative movement.  
Post independence period / Trends in cooperative business in India.

**Unit - III**

Cooperative Management :- Concept - Goals - Governance Structure - Board - Executive Relationship Participative Democratic Control - Comparison of Managements of Profit Business and Cooperative ( nonprofit) Business.

**Unit - IV**

Administrative System for Cooperatives :- At Central, State levels - secretary to government for Co-operatives - Registrars of Cooperative societies - Functional Registrars - Their powers and duties administrative set up under the control of RCS.

**Unit - V**

Issues In Co-operative Management :- Professional Management, De-officialisation - Operational Efficiency - Cooperative Democracy Vs. Efficiency - Key Result Areas - Strategies for sustainable Development of Cooperatives in India.

**References Books:-**

- 1.kamat G.S , New Dimensions of Cooperative Management, Himalaya Pubishing House, New Delhi, 1987.
2. Kapoor D.R. Hand Book of Cooperative Audit, Anmol Publications Pvt.Ltd.,New Delhi, 1998.
3. Krishnaswami O.R. Cooperative Account Keeping, Oxford IBH Co., New Delhi, 1990.
4. Krishnaswami O.R. Democracy in Action, Somaiya Publishing House, New Delhi, 1990.
5. Kulandaiswamy V.,Text Book of Cooperative Managements, Aruda academy,Coimbatore 2002 .
6. Manickavasagam P.A. Treatise on Cooperative Account Keeping, Rainbow Publications Coimbatore, 1989.
7. Nakkiran, S. A.Treatise on Cooperative Management, Rainbow publications, Coimbatore, 2002.
8. Shah, A.K. Professional Management for Cooperatives, Himalaya Publishing House, New Delhi, 1987
9. Sujit Jikidar and Alok K. Pramanik(ed) Accounting and Auditing, Deep & Deep Publications, New Delhi 2001
10. Weeraman P.E. AModal Cooperative Societies Law with the Authors Commentary, New Delhi,ICA 1994
11. Weeraman P.E. The Effect of Cooperative Law on the Autonomy of Cooperatives in South East Asia, New Delhi, ICA 1989.

**B.Com.III**  
**Semester - V**  
**Indian Insurance System I**

**Time : Three Hours**

**Marks 80**

**Course Outcome:** To provide an insight into the working of Insurance Industry

**Unit I: Horizon of Insurance Industry**

- 1.1 Insurance: Concept and Objectives
- 1.2 Insurance: Nature, Scope and Role
- 1.3 Risk Premises: Concept and Kinds
- 1.4 Risk: Identification, Assessment & Transfer

**Unit II: Life Insurance**

- 2.1 Meaning, Definition and Features, Scope and Coverage
- 2.2 Need and Assessment
- 2.3 Types of Plans
- 2.4 Claim settlement Procedure and Problems

**Unit III: Insurance for Industry and Business [Fire & Marine]**

- 3.1 Meaning, Definition and Features, Scope and Coverage
- 3.2 Need and Assessment
- 3.3 Types of Plans
- 3.4 Claim settlement Procedure and Problems

**Unit IV: Insurance for Agriculture [Crop & Livestock]**

- 4.1 Meaning, Definition and Features, Scope and Coverage
- 4.2 Need and Assessment
- 4.3 Types of Plans
- 4.4 Claim settlement Procedure and Problems

**Unit V: Health and Accident**

- 5.1 Meaning, Definition and Features, Scope and Coverage
- 5.2 Need and Assessment
- 5.3 Types of Plans
- 5.4 Claim settlement Procedure and Problems

**Suggested Reading:**

- 1) Insurance, Dr. C.J.Joshi, PhadakePrakashan, Kolhapur
- 2) Insurance Principles and Practice, M.N.Mishra, S.Chand & Company, New Delhi
- 3) Principles and Practices of Insurance, Dr. P.Periasamy, Himalaya Publishing Houses

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**B.Com III SEM V**  
**Indian Banking System-I**

Time : 3 Hours

Marks: 80 Course

**Outcome:** To provide insight into the various types of banks and their role in Indian Economy.

**Unit I: Public Sector Banks**

- 1.1 Concept, features and objectives
- 1.2 Functions and Importance
- 1.3 Regulatory Provisions under Banking Regulation Act 1949
- 1.4 Origin and Role of State Bank of India in Indian Economy

**Unit II: Private Banks**

- 2.1 Concept, features and objectives
- 2.2 Functions and Importance



2.3 Regulatory Provisions under Banking Regulation Act 1949

2.4 Origin and Role of ICICI Bank, HDFC Bank and Axis Bank in Indian Economy

**Unit III: Cooperative Banks**

3.1 Concept, features and objectives

3.2 Functions and Importance

3.3 Regulatory Provisions under Banking Regulation Act 1949

3.4 Role of District Cooperative Bank in Indian Economy

**Unit IV: Development Banks**

4.1 Concept, features and objectives

4.2 Functions and Importance

4.3 Regulatory Provisions under Banking Regulation Act 1949

4.4 Role of NABARD in Indian Economy

**Unit V: Non-Banking Financial Institutions**

5.1 Concept, features and objectives

5.2 Functions and Importance

5.3 Regulations and Types

5.4 NBFC V/s Banks

**Suggested Readings:**

- 1) S. Natarajan & Dr. R. Parameswaran, Indian Banking, S.Chand
- 2) Dr. gangadhar Kayande-Patil, Fundamentals of Banking, Chaitanya Publications, Nashik
- 3) Panandikar S.G. and Mithani D.M., Banking in India, Orient Longman
- 4) Sayers R.S.: Modern Banking, Oxford University Press
- 5) Shekhar and Shekhar: Banking Theory and Practice, Vikas Publication House, New Delhi
- 6) Tennan M.L.: Banking Law and Practices in India, Indian Law House, New Delhi
- 7) Dr. Sudhir Bodhankar, Dr. Medha Kanetkar, Indian Banking System, Sainath Publication, Nagpur

**Appendix - O**

**B.Com. III**

**Semester V**

**Internet and World Wide Web - I**

**Time : 3 Hours**

**Marks: 0 Theory**

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

**Unit I:**

1.1: Network: Meaning of Network, Types of Network Topologies: Bus Topology, Ring Topology, Star Topology, Mesh Topology, Tree Topology, Hybrid Topology

1.2: Types of Networks: Local Area Network (LAN), Metropolitan Area Network (MAN), Wide Area Network (WAN)

1.3 : Network Model: Peer to Peer Network, Server based Network

**Unit II:**

2.1 : Internet : Concept, Uses of Internet, essential components for internet

2.2 Internet Enabled Services: Usenet & News group, File Transfer Protocol, Internet Relay Chat, Frequently asked question

2.3 : The mechanism of the internet: Internet protocol suite, protocol stack, TCP/IP protocol model

2.4 : Open System Interconnection Reference Model (OSIRM): Application Layer, Presentation Layer, Transport Layer, Network Layer, Data-link layer and Physical Layer, and Application Layer, mechanism transmitting the message across the network and functions of each layer, processing data at the destination.

**Unit III:**

3.1: Electronic Mail : Procedure for creating new email ID , signing in to created email ID , sending email, meaning of BCC and CC, procedure to send attachment through email, deleting email.

3.2: Gmail: Uses and features of Gmail, components of Gmail

3.3: Password: meaning of password, how to create strong password, where password is use on internet.

3.4: Captcha : Meaning of Captcha, why and where Captcha is used, how Captcha is created.

**Unit IV:**

4.1: The World Wide Web Consortium (W3C): Origin and Evaluation , standardizing the web, W3C members, W3C recommendations.

4.2: Architecture of world wide web, exploring the world wide web, procedure of browsing and searching

4.3: Website: Meaning of Website, web page and home page, features of webpage, Meaning of portal, Address-URL, hyperlink

**Unit V:**

5.1 Designing Website/ Webpage: HTML: Concepts,features, advantages and limitations, versions of HTML Naming scheme for HTML document

5.2: Explanation of Structure of the home page, HTML Basic Tags, Formatting Tags, and Hyperlink tags, Table Tag, Image Tag, Forms Tags,

**Note: For practical:1 Mail account opening, mail send & delete, Creation of web-page by using HTML tags in Note Pad/ Word Pad.2 Practical batch will be 20 students**

**Books Recommended:**

- 1) Agarwala Kamlesh N. and Agrawala Deeksha  
Bridge to the online storefront: Macmillon India, New Delhi
- 2) Phillips Lee Anne,  
Practical HTML 4, Prentice Hall New Delhi.
- 3) Minoli Deniel, Minoli Emma.  
Web Commerce Technology Hand book, Tata MC:Graw Hill, New Delhi.
- 4) Deitel Harvey M. and Deitel Paul J and Neita T.R. Complete Internet and World Wide Web programming Training courses, Prentice Hall, New Delhi.
- 5) इंटरनेट आणि वर्ल्ड वाईट वेब ( WWW).. Prof. S.M. Kolte, Pimpalpure & Co. Publishers, Nagpur.

