

**NOTIFICATION**

No. 41 /2018

Date : 7 June, 2018

**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 2018-2019 & 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-II, Semester- III & IV** mentioned in column No.2 and which is to be implemented stagewise from the session 2018-2019 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><u>B.Com. Semester- III</u></b> |  |   |
| 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 Hindi which is appended herewith as <b>Appendix - C</b>  |
| 4.                                 | <b>Hindi</b>   | The Syllabi prescribed for the subject Sanskrit which is appended herewith as <b>Appendix - D</b>   |
| 5.                                 | <b>Sanskrit</b>  | The Syllabi prescribed for the subject Marathi which is appended herewith as <b>Appendix - E</b>  |
| 6.                                 | <b>Pali</b>  | The Syllabi prescribed for the subject Urdu which is appended herewith as <b>Appendix - F</b>   |
| 7.                                 | <b>Urdu</b>  | The Syllabi prescribed for the subject Pali which is appended herewith as <b>Appendix - G</b>   |
| 8.                                 | <b>Company Account</b>   | The Syllabi prescribed for the subject <b>Company Account</b> which is appended herewith as <b>Appendix - H</b>   |
| 9.                                 | <b>Business Mathematics</b>                                      | The Syllabi prescribed for the subject <b>Business Mathematics</b> which is appended herewith as <b>Appendix - I</b>                                      |
| 10.                                | <b>Auditing</b>  | The Syllabi prescribed for the subject <b>Auditing</b> which is appended herewith as <b>Appendix - J</b>  |
| 11.                                | <b>Monetary System</b>   | The Syllabi prescribed for the subject <b>Monetary System</b> which is appended herewith as <b>Appendix - K</b>   |
| 12.                                | <b>Information Technology &amp; Business Data Processing - I</b> | The Syllabi prescribed for the subject <b>Information Technology &amp; Business Data Processing - I</b> which is appended herewith as <b>Appendix - L</b> |
| <b><u>B.Com. Semester- IV</u></b>  |  |   |
| 1.                                 | <b>Compulsory English</b>  | The Syllabi prescribed for the subject Compulsory English which is appended herewith as <b>Appendix - M</b>   |
| 2.                                 | <b>Supplementary English</b>                                     | The Syllabi prescribed for the subject Supplementary English which is appended herewith as <b>Appendix - O</b>  |
| 3.                                 | <b>Marathi</b>   | The Syllabi prescribed for the subject Hindi which is appended herewith as <b>Appendix - P</b>  |
| 4.                                 | <b>Hindi</b>   | The Syllabi prescribed for the subject Sanskrit which is appended herewith as <b>Appendix - Q</b>   |
| 5.                                 | <b>Sanskrit</b>  | The Syllabi prescribed for the subject Marathi which is appended herewith as <b>Appendix - R</b>  |

- |     |   |   |
|-----|---|---|
| 6.  | <b>Pali</b>   | The Syllabi prescribed for the subject Urdu which is appended herewith as <b>Appendix - S</b>   |
| 7.  | <b>Urdu</b>   | The Syllabi prescribed for the subject Pali which is appended herewith as <b>Appendix - T</b>   |
| 8.  | <b>Corporate Accounting</b>                                       | The Syllabi prescribed for the subject <b>Corporate Accounting</b> which is appended herewith as <b>Appendix - U</b>                                    |
| 9.  | <b>Business Statistics</b>  | The Syllabi prescribed for the subject <b>Business Statistics</b> which is appended herewith as <b>Appendix - V</b>                                     |
| 10. | <b>Income Tax</b>   | The Syllabi prescribed for the subject <b>Income Tax</b> which is appended herewith as <b>Appendix -</b>  |
| 11. | <b>Indian Financial System</b>                                    | The Syllabi prescribed for the subject <b>Indian Financial System</b> which is appended herewith as <b>Appendix -</b>                                   |
| 12. | <b>Information Technology &amp; Business Data Processing - II</b> | The Syllabi prescribed for the subject <b>Information Technology &amp; Business Data Processing - I</b> which is appended herewith as <b>Appendix -</b> |
- 

**Sd/-**  
**Registrar**  
**Sant Gadge Baba Amravati University**  
**Amravati.**

**Unit V Formulas, Functions and Chart in Excel:**

Introduction to Formulas, Functions and Categories of Functions.

**Working with Common Excel Functions:** TODAY, DATEDIF, NOW, UPPER, LOWER, PROPER, CONCATENATE, AVERAGE, MAX, MIN, COUNT, COUNTIF, COUNTA, COUNTBLANK, SUM, SUMIF, AUTOSUM, IF

**Chart in Excel:** Introduction, Types, Creating and formatting a Chart Displaying, Saving & Printing.

**Books Recommendation:**

- 1. Microsoft Office Excel 2007 Free Text Book at [www.microsoft.com](http://www.microsoft.com)
- 2. Curtis D. Fry Microsoft Excel 2007 Step by Step Published by Microsoft Press
- 3. MS Office 2007
- 4. Pradeep K. Sinha and Priti Sinha's Fundamentals of Computing P Publication.
- 5. Alexis Leon and Mathews Leon's Fundamentals of Information Technology Published by Leon Nikas.
- 6. **Practical Based on Microsoft Excel**

00000

Appendix - M

**B.Com Part-II  
SEMESTER-IV  
ENGLISH (COMPULSORY)**

Time :- 2 Hours

Marks :- 60

**1. Text Prescribed -**

**Impressions**

An Anthology of Prose and Poetry Published by Vaghav Publishers & Distributors, Nagpur.

**Unit-I :- Prose**

- |                         |   |                 |
|-------------------------|---|-----------------|
| 1. The Town             | - | E. V. Lucas     |
| 2. Florence Nightingale | - | Wynton Strachey |
| 3. The Gift of Magi     | - | Henry           |
| 4. Three Hermits        | - | Leo Tolstoy     |

**Unit-II :- Poetry**

- |                     |   |                |
|---------------------|---|----------------|
| 1. On His Blindness | - | John Milton    |
| 2. Solitude         | - | Alexander Pope |
| 3. Still I Rise     | - | Maya Angelou   |
| 4. Money Madness    | - | D.H. Lawrence  |

**2. Book Prescribed :-**

**Synergy**

Communication in English and Study Skills Ed. by Orient Black Swan.

Following chapters from Communication Skills are prescribed :-

1. Interview and Interviewing skills.
2. Meeting skills
3. Nonverbal Communication.

**DISTRIBUTION OF MARKS**

- 1 **Impressions :-**  
**Unit – I – Prose :**  
Any 3 out of 4 questions..... 12 Marks  
4 Marks each
- Unit-II- Poetry :-**  
Any 3 out of 4 questions..... 12 Marks  
4 Marks each
- 2 **Unit-III- Communication Skills**  
**SNERG :-**  
Any 2 out of 3 questions..... 08 Marks  
4 Marks each
- 8 Multiple Choice questions on Unit I & II 8 Marks
- Internal Assessment :- 10 Marks**  
1 Home Assignment ..... 5 Marks  
2 Personal Interview..... 5 Marks

□□□□

Appendix - O

**B.Com Part-II  
SEMESTER-IV  
SUPPLEMENTAR ENGLISH**

Time :- 2 Hours

Marks :- 0

**Text Prescribed -**

**Footprints**

A Supplementary English Coursebook for Undergraduates Published by Vaghav Publishers & Distributors, Nagpur.

**Unit- I :- Prose**

- 1 University Days - James Thurber  
2 The Portrait of a Lady - Ruswanti Singh  
3 A Tryst with Destiny - Jawaharlal Nehru  
4 My Lost Dollar - Stephen Leacock

**Unit-II :- Poetry**

- 1 The Human Seasons - John Keats  
2 I, Captain My Captain - Walt Whitman  
3 A Fragment - P.B. Shelley  
4 Stay Calm - Grenville Kleiser

**Unit – III - Short Stories :-**

- 1 The Bet - Anton Chekhov  
2 Mr. Snow All - Somerset Maugham  
3 Engine Trouble - S.S. Narayan

**DISTRIBUTION OF MARKS**

- 1 **Footprints :-**  
**Unit – I – Prose :**  
Any 3 out of 4 questions..... 12 Marks  
4 Marks each
- Unit-II- Poetry :-**  
Any 3 out of 4 questions..... 12 Marks  
4 Marks each
- Unit- III- Short Stories :-**  
Any 2 out of 3 questions..... 08 Marks  
4 Marks each
- 8 Multiple Choice questions on Unit I & III 8 Marks
- Internal Assessment :- 10 Marks**  
1 Home Assignment ..... 5 Marks  
2 Personal Interview..... 5 Marks

बी.कॉम. भाग २

सत्र चाथे  
मराठी

लेखी परीक्षा □ ४० गुण □

अंतर्गत मूल्यमापन □ १० गुण

नेमलेले पाठ पुस्तक अनुबंध भाग-२ सत्र ३ रे

अनुक्रमणिका

विभाग अ : वचारिक

|    |                                  |                   |   |
|----|----------------------------------|-------------------|---|
| १) | आत्मनिरीक्षणाचा परिणाम           | महात्मा गांधी     | सत्याचे प्रयोग                          |
| २) | जेट युगातील माणूस                | शंतनु ल. किलास्कर | जेट युगातील माणूस                       |
| ३) | कर्मवीर आणि महाराष्ट्राची जडणघडण | गंगाधर पानतावणे   | आधारवड : कर्मवीर भा राव पाटील गारवग्रंथ |

विभाग ब : ललित

|    |                  |                         |            |
|----|------------------|-------------------------|------------|
| १) | धांदुलाचा प्दांत | सर्व ा पी चक्रधर स्वामी | लीळाचरित्र |
| २) | आगळ              | महें कदम                |            |
| ३) | आबा              | विजय पाटील              |            |

विभाग क : कविता

|    |                        |               |                       |
|----|------------------------|---------------|-----------------------|
| १) | एक आम्ही असे निघालो    | नारायण सुव    | मा े विद्यापीठ        |
| २) | जुंज                   | सुरेश भट      | एल्गार                |
| ३) | दुःखाचं महावस्त्र      | पी वि ल       | मा या वर्तमानाची नोंद |
| ४) | या नभाला वेचतो मी..... | विष्णू सोळंके |                       |
| ५) | डा वन                  | वभव भिवरकर    |                       |

विभाग ड : उपयोजित मराठी

- १) जाहिरात लेखन □ संदीप खरे  
(संदर्भ ग्रंथ □ उपयोजित मराठी □- संपादक □ केतकी मोडक व इतर)

बी.कॉम. भाग २

मराठी  
सत्र चाथे

गुण विभागणी

|                            |
|----------------------------|
| एकूण गुण ५०                |
| लेखी परीक्षा □ ४० गुण      |
| अंतर्गत मूल्यमापन □ १० गुण |
| वेळ - २ तास                |

नेमलेले पाठ पुस्तक : अनुबंध भाग-२, सत्र ४ थे, राघव प्रकाशन, नागपुर

लेखी परीक्षा गुण विभागणी :

|   |        |
|---|--------|
| विभाग अ : वचारिक  | ०८ गुण |
| विभाग ब : ललित  | ०८ गुण |
| विभाग क : कविता   | ०८ गुण |
| विभाग ड : उपयोजित मराठी                                 | ०८ गुण |
| वरील सर्व विभागांवर आधारित वस्तूनिष्ठ बहुपर्यायी प्रश्न | ०८ गुण |
| एकूण  | ४० गुण |

विभाग ड साठी संदर्भ ग्रंथ म्हणुन [उपयोजित मराठी] संपादक [केतकी मोडक व इतर, पद्मगंधा प्रकाशन, पुणे हा ग्रंथ आहे. या ग्रंथातील प्रकरण ८ वे [जाहिरात लेखन], लेखक- संदीप खरे हे प्रकरण नेमण्यात आले असून त्यावर आधारित दोन लघुत्तरी प्रश्न विचारण्यात येतील. चार गुणांचा एक प्रश्न प्रत्यक्ष प्रकरणावर आधारित असेल आणि चार गुणांचा दुसरा लघुत्तरी प्रश्न हा [माहिजेत] किंवा [वस्तू विक्रीची जाहिरात] तयार करणे अशा स्वरूपाचा असेल.

प्रश्ननिहाय गुण विभागणी

|  |        |
|--|--------|
| प्रश्न - १ ला (विभाग अ वचारिक) १ दीघात्तरी प्रश्न  | ०८ गुण |
| प्रश्न - २ ला (विभाग ब ललित) १ दीघात्तरी प्रश्न  | ०८ गुण |
| प्रश्न - ३ रा (विभाग क कविता) २ लघुत्तरी प्रश्न (प्रत्येकी ४ गुण)  | ०८ गुण |
| प्रश्न - ४ था (विभाग ड उपयोजित मराठी) २ लघुत्तरी प्रश्न (प्रत्येकी ४ गुण)<br>(टिप - वरील सर्व प्रश्नांना अंतर्गत पर्याय राहिल.)              | ०८ गुण |
| प्रश्न - ५ वा (विभाग अ,ब,क,ड) ८ वस्तुनिष्ठ प्रश्न (प्रत्येकी १ गुण)<br>(टिप [अभ्यासक्रमातील अ.ब.क.ड या विभागांवर आधारीत प्रत्येकी २ प्रश्न.] | ०८ गुण |

अंतर्गत मूल्यमापन

एकूण १० गुणांची अंतर्गत मूल्यमापन परीक्षा राहिल.

गुण विभागणी

|   |        |
|---|--------|
| ३) घटक चाचणी [Class Test]               | ०५ गुण |
| ४) गृहपाठ (स्वाध्याय) [Home Assignment] | ०५ गुण |

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

लेखी परीक्षा - ४० पकी १ गुण आवश्यक

अंतर्गत मूल्यमापन- १० पकी ४ गुण आवश्यक

सूचना :

- ३) घटक चाचणी ही अभ्यासक्रमावर आधारित असेल आणि सत्रामध्ये किमान दोन वेळा चाचणी घेवून अंतिम परीक्षेत सरासरी गुणदान ग्रा धरण्यात यावे.
- ४) गृहपाठ हा पाठ्यपुस्तकांव्यतिरिक्त इतर कोणत्याही भाषिक कौशल्य विकसित करणाऱ्या विषयावर असावा.

□□□□

Appendix - Q

## बी. कॉम. द्वितीय वर्ष सत्र - चतुर्थ 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 (४ से ) से एक दीघात्तरी प्रश्न विकल्प के साथ पूरा जायेगा।                                    | १ □ ८ □ ८ अंक  |
| इकाई : दो   | - | भाषागत पाठ्यक्रम के पाँच पाठ ( से १०) से कुल पाँच लघुत्तरी प्रश्न पूरे जायेंगे। जिनमें से तीन प्रश्न हल करना अनिवार्य होगा। | ३ □ ४ □ १२ अंक |
| इकाई : तीन  | - | पद्य विभाग से : कविता ( से १२) से दो कविताओं का केन्द्रीय भाव विकल्प के साथ पूरा जायेगा।                                    | २ □ ४ □ ८ अंक  |
| इकाई : चार  | - | कुल : लोको तयों पूरे जायेंगी, जिनमें से चार लोको तयों का अर्थ लिखना होगा।   | १ □ ४ □ ४ अंक  |
| इकाई : पाँच | - | इकाई एक, दो आर तीन से कुल आठ वस्तुनिष्ठ अतिलघुत्तरी प्रश्न पूरे जायेंगे।  | ८ □ १ □ ८ अंक  |

आन्तरिक मूल्यांकन

१० अंक

१. पाठ्यपुस्तक पर आधारित गृहपाठ - ५ अंक  
 २. पाठ्यपुस्तक पर आधारित माखिकी - ५ अंक  
 पुस्तक - आनदा, संपादक - प्रो.(डॉ.) ज्योति यास, डॉ. तीर्थराज राय, प्रकाशक - राघव प ब्लशर्स एण्ड  
 डॉ. निभा उपायाय, डॉ. सुशांत ठोके डि स्टब्युटर्स, नागपुर

□□□□

Appendix -R

बी. कॉम.भाग-२  
 सत्र -४  
 संस्कृत (आवश्यक)

वेळ २ तास

लेखी परीक्षा □ ४०  
 अंतर्गत मूल्यमापन -१०  
 एकूण □ ५०

गद्य विभाग

- युनिट -१ ०८ गुण  
 १) व्यसने मित्रपरीक्षा । (हितोपदेश)  
 ५) लवचन्दकेतुसंवादः ।  
 युनिट -२ ०८ गुण  
 १) महाराणाप्रतापः ।  
 २) विजुतचरितम् ।

पद्य विभाग

- युनिट □ ३ ०८ गुण  
 १) प्रवहतात् संस्कृतमन्दाकिनी । - डॉ.गं. आ.पळसुले  
 २) चर्पटपत्रजरिका स्तोत्रम् ।  
 युनिट □ ४ ०८ गुण  
 ३) अन्यो तयः।  
 ४) कलिविडम्बनम् - डॉ.नीलकण्ठ दीक्षित  
 युनिट □ ५ ०८ गुण  
 प्रश्नावली □ भारवी, माघ,अ ाघोष यांच्यावर आधारित प्रश्नावली.

अंतर्गत मूल्यमापन :- १० गुण

घटकचाचणी - ०५ गुण

स्वाध्याय लेखन - ०५ गुण

प्रश्नपत्रिके स्वरूप

गुण - ५०

- प्रश्न १ ला - गद्य विभागातील ४ पैकी २ उताऱ्यांचे भाषान्तर - १० गुण  
 प्रश्न २ रा - गद्य विभागातील २ पकी १ प्रश्नांचे उत्तर - ० गुण  
 प्रश्न ३ रा - पद्य विभागातील ४ पकी २ पद्यांचे भाषान्तर - १० गुण  
 प्रश्न ४ था - पद्य विभागातील २ पकी १ प्रश्नांचे उत्तर - ० गुण  
 प्रश्न ५ वा - वस्तुनिष्ठ प्रश्न १० पकी ८ - ०८ गुण  
 अंतर्गत मूल्यमापन - १० गुण

□□□□

वाणिज्य स्नातक भाग-२  
सेमिस्टर-४  
पाली आणि प्राकृत (आवश्यक)

वेळ २ तास

लेखी परीक्षा -- ४०  
अंतर्गत मूल्यमापन - १०  
एकूण -- ५०

|  |                         |        |
|--|-------------------------|--------|
| युनिट-१  |                         |        |
| अ) वेसालियाप चमदस्सन (महापरिनिब्बानसुत्त)      |                         | ०८ गुण |
| ब) उलुक जातक (जातक कथा)                        |                         |        |
| युनिट-२  |                         |        |
| अ) सिविराज जरिय (चरियापिटक)                    |                         | ०८ गुण |
| ब) अकिली चरिय (चरियापिटक)                      |                         |        |
| युनिट-३  |                         |        |
| अ) चार आर्यसत्य                                |                         | ०८ गुण |
| ब) आर्य अष्टांगीक मार्ग                        |                         |        |
| युनिट-४  |                         |        |
| अ) पाली निबन्ध                                 |                         | ०८ गुण |
| युनिट-५  |                         |        |
| अ) युनिट क्रमांक १ ते ४ वरील वस्तुनिष्ठ प्रश्न |                         | ०८ गुण |
| अंतर्गत मूल्यमापन                              | १० गुण                  |        |
| १) माखिक परीक्षा - ०५                          |                         |        |
| २) गृहपाठ - ०५                                 |                         |        |
| संदर्भग्रंथ                                    |                         |        |
| १) दिघनिकाय --                                 | नालंदा संस्करण, इगतपुरी |        |
| २) चरियापिटक --                                | डॉ.शेषराव मे ाम         |        |
| ३) पाली निबंधावली --                           | डॉ.हरिशंकर शु ला        |        |
| ४) पाली साहित्य का इतिहास -                    | भरतसिंह उपाध्याय        |        |
| ५) पाली साहित्य का इतिहास -                    | डॉ.मालती साखरे          |        |
| ) जातक पालि --                                 | नालंदा संस्करण, इगतपुरी |        |
|  | वाणिज्य स्नातक भाग-२    |        |
|  | सेमिस्टर-४              |        |
|  | पाली व प्राकृत (आवश्यक) |        |

वेळ २ तास

५० गुण

प्रश्नपत्रिकेचे स्वरूप

|   |        |
|---|--------|
| प्रश्न-१ दीघात्तरी प्रश्न सोडवा (दोन पकीएक))                        | ०८ गुण |
| प्रश्न-२ अ) संदर्भसह स्पष्टीकरण ( दोन पकीएक )                       | ०४ गुण |
| 1) लघुत्तरी प्रश्न सोडवा ( दोन पकीएक )                              | ०४ गुण |
| प्रश्न -३ टिपणात्मक (दोन पकीएक))                                    | ०८ गुण |
| प्रश्न -४ पाली भाषेमध्ये निबंध लिहा (कोणताही एक)                    | ०८ गुण |
| प्रश्न -५ वस्तुनिष्ठ प्रश्न सोडवा.(कोणतेही चार)( प्रत्येकी दोन गुण) | ०८ गुण |



Compulsory Urdu

B. Com. - 2

Semister - IV

Theory : 40 Marks

Time : 2 Hours

Text prescribed for study: FUROGH-E-ADAB (Part-II)

( As per model curriculum of the UGC for B. Com. Sem.-III and published by Mother India Publication, Amravati)

Unit - I : PROSE نثر

1. Ek Shahr Paanch Hungame (ایک شہر پانچ ہنگامے) Intezar Husain (انتظار حسین)

Unit - II : PROSE نثر

1. Silsilae Kohe Himalya (سلسلہء کوہ ہمالیہ) - Muhammad Aslam Parvez (محمد اسلم پرویز)
2. Underline (انڈر لائن) - Dr. Muhammad Asadullah (ڈاکٹر محمد اسد اللہ)

Unit - III : POETRY نظم

- Ghazals 1,2,3 غزل - Hasrat Mohani (حسرت موہانی)

Unit - IV : COMMUNICATION SKILL فن ترسیل و ابلاغ

1. Newspaper Reports
2. Advertisement

Unit - V : MCQs

Based on Unit I, II and III

\*\*\*

Distribution of Marks ( 40:10)

A. Theory - 40 Marks

Textual Components

Q. No. 1. Prose

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

Marks:

$$4 \times 2 = 08$$

Q. No. 2. Prose

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

Marks:

$$2 \times 2 = 04$$

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

Marks:

$$2 \times 2 = 04$$

Q. No. 3. Poetry

Any four couplets to be explained out of seven each carrying two marks.

Marks:

$$2 \times 4 = 08$$

Q. No. 4. Communication Skill

a) Newspaper Report

(Any one out of two)

Marks

$$4 \times 1 = 04$$

b) Advertisement

(Any one out of two)

Marks

$$4 \times 1 = 04$$

Q. No. 5. Multiple Choice Questions

Marks

$$8 \times 1 = 08$$

B. Internal Assessment - 10 Marks

1. Viva-voca 05 Marks

2. Assignment 05 Marks

\*\*\*

**B.Com.II  
Semester - IV  
Corporate Accounting**

Time: 3 Hours

Full Marks 80

**Objectives:** This course enable the students to develop awareness about corporate accounting.

- Unit- 1** Final Accounts of Banking Company  
Schedule wise Profit & Loss Account & Balance Sheet
- Unit – 2** Final Accounts of fire and accident Insurance Company
- Unit -3** Liquidation of Company  
Including statement of affairs and deficiency Account
- Unit- 4** Valuation of Goodwill  
Meaning of Goodwill, need, characteristics, method of valuation of goodwill.  
Problems on following methods...  
1 Average Profit Method  
2 Super Profit Method  
3 Capitalization Method.
- Unit- 5** Valuation of Shares:  
Meaning of share, need, characteristics, method of valuation of Shares  
Problem on following methods.  
1 Net Asset Method  
2 Field Method.

**Books Recommended:**

- 1 M.C. Shukla, T.S.Grewal & S.C. Gupta Advanced Accounts Vol.II
- 2 P.K.Gupta & M.Chadhaswamy Advanced Accountancy Vol.II
- 3 S.N.Maheshwari Advanced Accountancy Vol.II
- 4 P.D. Agrawal Financial Accounting Advanced Vol.II
- 5 Dr. S.M.Shukla, Dr. S.K.Gupta- Corporate Financial Accounting



**B.Com.II  
Semester - IV  
Business Statistics**

Time : 3 Hours

Full Marks 80

**Objective:** The objective of this course is to enable the students to have such minimum knowledge of Statistics.

**Unit-1 :**

**Introduction :-** Statistics as a subject, Descriptive Statistics- Compared to inferential Statistics, Types of data, Collection, Tabulation and presentation of statistical data.

**Unit- 2**

Index Numbers, Construction of Index Number

**Unit – 1**

Analysis of Universal Data : Construction of a frequency of distribution, concept of central tendency & their measures, Mean , Median, Mode

**Unit – 2**

Concept of Dispersion, Absolute and relative measures of dispersion Skewness.

**Unit- 3**

Co-efficient of correlation Karl Pearson's formula. Calculation of Co-efficient of correlation in grouped and ungrouped data. Probable error.

**Books Recommended :-**

Gupta S.P. : Statistical Methods

C.S. Sawlikar : Dr B. P. Ingole, S. S. Mishor : Basic Computer and Statistical Techniques

Elhance D.N. : Fundamental of Statistics

Dr Sukhadeve Parsha S. : A Text book of Modern Approach to Statistics

C.S. Mahajan Applied Statistics.



Appendix - 1

**B.Com-II  
Semester-IV  
Income Tax**

**Time 3 hours**

**Marks-80**

- Unit 1 Basic Concept-Income Tax, Income, Total Income, Gross total Income , Assessment Year, Previous Year, Casual Income, Agricultural Income, Person, Heads of Income, Income which does not form part of total Income.
- Unit 2 Computation of Income from Salary & Income from House property
- Unit-3 Income from other sources, Deductions to be made from Gross Total Income, relating to resident Individual.
- Unit 4 Income tax Authorities, Power of Income tax Officer & Commissioner, Assessment procedure,
- Unit 5 Return of Income, e-filing procedure, filling of Form No .16 Form No. 10 E, Tax Planning, Advance tax, PAN, TDS.

**Internal Assessment**

**20 Marks**

Form No. 16, 10E, 15G, e-filing of return of Income

10 marks

Home Assessment

10 marks

**Books :-**

1. Income Tax Law & Practice

□

Chagwati Prasad

2. Income Tax Law & Practice

□

Malhotra & Goyal

3. आयकर तत्व आर व्यवहार

--

मेहरोत्रा आर गोयल

4. Taxmann's GST Manual

5. आयकर डॉ.घोरपडे आणि डॉ.गोंगले

. आयकर -- उखलकर

. आयकर व अंकेक्षण -- डॉ.विजय उपगडे



**B.Com-II**  
**Semester IV**  
**Indian Financial System**

Time : Hrs

Total Marks : 80

Int.Ass. : 20

**Unit-I Indian Financial Market :**

- 1.1 Meaning, Features, Kinds of Finance
- 1.2 Definition & Significance of Indian Financial Market
- 1.3 Structure & Organization of Financial Market
- 1.4 Functions of Indian Financial Market
- 1.5 Problems & Importance of Financial System in Indian Economy.

**Unit-II Indian Banks :**

- 2.1 Brief History, Definition & Nature of Banks
- 2.2 Classification of Indian Banks.
- 2.3 Banking Services ATM, CDM, Debit Card, Credit Card, E-Banking, BHIM Bharat Interface for Money
- 2.4 Importance of Banking Services in India
- 2.5 Concept & Importance of Core Banking

**Unit-III Commercial Bank :**

- 3.1 Meaning & Definition of Commercial Bank
- 3.2 Functions of Commercial Bank
- 3.3 Process of Credit Creation of Commercial Bank
- 3.4 Limitations of Credit Creation
- 3.5 Role & Importance of Commercial Bank in India.

**Unit-IV Reserve Bank of India (RBI):**

- 4.1 History, Meaning & Importance of RBI.
- 4.2 Functions of Reserve Bank of India.
- 4.3 Credit Control Quantitative Tools.
- 4.4 Credit Control Qualitative Tools.
- 4.5 Role of RBI in Indian Economy.

**Unit-V Stock Exchange :**

- 5.1 History, Meaning & Features of Stock Exchange
- 5.2 Structure & Components of Indian Stock Exchange.
- 5.3 Functions of Indian Stock Exchange
- 5.4 Role & Importance of Stock Exchange.
- 5.5 Concept of SENSEX & NIFTY

**Books Recommended :**

1. Gupta S. :- Monetary Planning of India, S. Chand, New Delhi
2. G.N. Halm :- Monetary theory
3. N. Garg :- Money Banking
4. Khan M. :- Indian financial system theory & practice, Tata Mcgraw Hill, New Delhi
6. Mithani Dr. D.M. Money, Banking, International Trade & Public Finance
7. Himalaya Publishing house, New Delhi
8. Somashekar Ne.Thi : Money Banking International Trade & Public Finance,
9. Anmol Publication Pvt. Ltd. New Delhi
10. :- Bulletins
11. Report of currency and finance
१२. प्रसा व वित्त :- डॉ. जितें अहिरराव,
१३. मुद्रा आणि वित्तीय पत्र :- डॉ. जी.एन. तामरे
१४. मुद्रा अधिाेष आणि सार्वजनिक वित्त :- डॉ. रवि- देशमुख, पिपळापुरे अॅण्ड प लीशर्स, नागपूर- २०१५
१५. भारतीय ँकीग प्रणाली :- डॉ. सुधीर ाधनकर, डॉ. मेघा कानेटकर, साईनाथ प्रकाशन, नागपुर
१६. मााीक अर्थशास्त्र :- माधव शेळके.

□□□□

Appendix -□

**B.Com-II  
Semester-IV**

**Information Technology & Business Data Processing-II**

Time □ Hours

Theory Marks – □0  
Practical Marks □0

- Objective –** The objective of this course is to familiarize with basics of Database, Database management System and use of Accounting Package for Business Data Processing.
- Unit – I Information –** Concept, Characteristics, Data v/s Information, Uses of Information within the Organisation and outside the Organisation  
**Information Technology:** Introduction, Definition of IT, Uses of IT in Business and Various Fields.
- Unit- II Computerised Accounting Package:**  
**Computerised Accounting:** Concept, Advantages and Limitation of Computer Accounting, Manual vs Computerised Accounting.
- Unit-III Accounting Software Tally 9.0 / Higher:** Introduction, Features, Company info, Menu, Gateway of Tally Menu, Button Bar, Status Bar, Calculator.
- Unit- IV Working in Tally**  
**Company Creation:** Accounts only and Accounts with inventory.  
**Groups:** Concept, Predefined Groups, Creation of New Single Group, Display, Alteration and Deletion of Group.  
**Ledgers:** Concept, Single ledger Creation, Display, Alternation & Deletion.  
**Vouchers:** Concept, Types of Vouchers, Features and Configuration of Accounting Vouchers  
**Transaction:** Accounting Voucher, Inventory Vouchers.
- Unit- V Reports and Advanced Features in Tally:**  
**Reports Display and Printing:** Balance Sheet, Profit & Loss Account, Ratio Analysis, Stock Summary, Trial Balance, Day Book and Account Book  
**Data Export & Import:** ODBC Outward and Inward Connectivity, Data Import and Export, Email, Upload, Backup, Restore.  
**Indian Tax System:** TDS, TCS, GST: computation of GST

**Book Recommendation-**

- Shiksha Gupta's Computer and Financial Accounting with Tally 9.0, Published by dreamTech.  
Pradeep K. Sinha and Priti Sinha's Fundamentals of Computing P Publication.  
Aleks Leon and Mathews Leon's Database Management System Published by Leon Nikas  
Goods & Service Tax Act Sai Jyoti Publication, Nagpur--Prof. Pravin Kamthe, Prof. Meghana Patil.  
**Practical Based on Tally**

□□□□