

B.Com I SEM – 1 and SEM - 2

A- 3714

(Compulsory English)

B. Com. –I

Time: - 3 Hours

Semester – I

Theory: - 80 Marks

Text Prescribed for study: RAYS OF LETTERS

(As per model curriculum of the U.G.C. for B.Com. Part- I and published by Raghav Publisher and Distributors, Mahal, Nagpur.)

Unit I: PROSE

1. The Eyes are not Here — Ruskin Bond
2. The Romance of a Busy Broker — O. Henry

Unit II: PROSE

3. Bores — E.V. Lucas
4. The Lost Child — Mulk Raj Anand

Unit III: POETRY

1. The World is too — William Wordsworth Much With us
2. Once Upon a time — Gabriel Okara
3. If — Rudyard Kipling

Unit IV: GRAMMAR (strictly based on the prescribed text)

- A. Change the Narration
- B. Articles
- C. Synonyms & Antonyms
- D. Tense Forms

Unit V: BUSINESS CORRESPONDENCE AND WRITING SKILLS

(As given in the prescribed text.)

- A. Letter Writing (Formal & Informal) i) Formal Applications for Job/Complaint/Order
ii) Informal/ Personal Letters
- B) Resume Writing

(Compulsory English)

Time: - 3 Hours

Theory 80 Marks

Text Prescribed for study: RAYS OF LETTERS

(As per model curriculum of the U.G.C. for B.Com. Part- I and published by Raghav Publisher and Distributors, Mahal, Nagpur.)

Unit I: PROSE

1. Each is Great in His Own Place — Swami Vivekananda
2. The Postmaster — Rabindranath Tagore

Unit II: PROSE

3. How I Became a Public Speaker — George Bernard Shaw
4. Prospects of Democracy in India — Dr. B.R. Ambedkar

Unit III: POETRY

1. Success is Counted Sweetest — Emily Dickinson
2. Laugh and Be Merry — John Masefield
3. The Impossible Dream — Joe Darion

Unit IV: GRAMMAR (strictly based on the prescribed text)

- A. Change the Voice
- B. Idioms & Phrases
- C. One Word Substitute
- D. Prepositions

Unit V: BUSINESS CORRESPONDENCE AND WRITING SKILLS

- A) E- mail
- B) Newspaper Reports

COMPUTER FUNDAMENTAL AND OPERATING SYSTEM –I

Time: 3 Hours

Theory : Marks 60

Practical: Marks 40

Objective: The objectives of this course are to impart basic knowledge about Computer Word Processing.

Unit-I

Fundamentals of Computer: Introduction to Computer- Definition, Evolution, Characteristics, Generations, Types & Applications of Digital Computer.

Unit-II

Computer Organization: Block Diagram of Computer, Input Unit, Output Unit.

CPU: Memory Unit, Arithmetic Logic Unit, Control Unit.

Computer Software: Concept of Software and Hardware.

Types of Software: System Software, Application Software, and Firmware.

Unit-III

Memory organization of Computer:

Primary Memory: Concept, Types: RAM, SRAM, DRAM.

Read-Only Memory: PROM, EPROM, EEPROM.

Secondary Memory: Concept, Types: Hard Disk, Optical Disk, Pen Drive, Memory Card, Data Card, Blue Ray Disc.

Unit-IV:

Input/Output Devices of Computer System:

Input Devices: Keyboard, MICR, OCR, Bar Coding, Mouse.

Output Devices: Printers, Types of Printers: Dot Matrix Printer, Laser Printer, and Inkjet Printer. Monitor: CRT, LCD, LED.

Unit-V:

Word Processing Working with Text [MS-WORD 2007]:

Concept of Word processing, MS-Word Screen Components, Working with Ribbon, Creating, Opening, Saving and Printing a Document.

Formatting Document: Paragraph Format, Aligning Text and Paragraph, Line Spacing, Bullets and Numbering, Border and Shading, Header & Footer, Multiple Columns, Change Case, Subscript, Superscript.

BOOKS RECOMMENDED:

1. Fundamentals of Computers –V. Rajarman (PHI)
2. Computer Fundamentals-B.Ram (WE)
3. Introduction to IBMPC & Applications-Taxali.
4. MS-OFFICE (PHI)
5. MS-OFFICE (BPB)
6. MS-OFFICE (TMH)
7. Yeats: Systems Analysis & Design; Macmillan India, New Delhi.
8. Basics of Computer and Business Mathematics, By Dr. Rajiv Ashtikar, Dr. Santos Sadar and Prof. Vilas Chopade : Payal Prakashan, Nagpur.
9. Computer Fundamentals & Operating System : Supriya Bhagade-Pimpalpure &

COMPUTER FUNDAMENTAL AND OPERATING SYSTEM –II

Time: 3 Hours

Marks 60

Practical : Marks 40

Objective: The objectives of this course are to impart basic knowledge about Computer, MS-Word Processing 2007 and MS-PowerPoint 2007.

Unit-I**Operating System:**

Operating System Basics: Introduction, Main Functions, Structure, Types of Operating System. Concepts of Popular Operating Systems: MS DOS, MS WINDOWS, MS Window NT, UNIX, LINUX, MACINTOSH.

Window 7: Introduction, Features, Types and Elements of Windows.

Window Screen: Desktop, Computer, Documents, Recycle Bin, Internet Explorer, Task Bar, Properties, Management of the Files & Folders.

Unit-II**Operating System [Advance]:**

Program and Features: Installing and uninstalling various programs, Accessories.

Functions of operating system- Memory management, CPU Management, File Management, I/O Device Management, Data Management, Security.

Unit-III**Modern communications (Concepts only):**

Communications: FAX, Voice mail, and information services; e- Mail, Group Communication: Tele conferencing, Video conferencing, File exchange; Bandwidth; Modem; Network Topologies: Network types LAN, MAN, WAN and their Architecture, Dial up access.

Unit-IV**Word Processing working with Table and Graphics: [MS-WORD 2007]**

Working with Tables; Create, Add Rows & Columns, Convert Table to Text, Using Graphics & Objects; Insert Clip Arts, Links, Shapes, Text Box, WordArt, Drop Cap, Procedure and Application of Mail Merge.

Unit-V:**PowerPoint Presentation:**

Working with MS-PowerPoint 2007 : Concept of Presentation, MS-PowerPoint Screen, Creating, Opening and Saving Presentations, Inserting Text, Clips & WordArt to Slides, Working with Different Slide Views, Background features, Gallery, Color Layout, Slide Effects, Slide Show and Printing.

BOOKS RECOMMENDED:

1. Fundamentals of Computers –V. Rajarman(PHI)
2. Computer Fundamentals-B.Ram (WE)
3. Introduction to IBMPC & Applications-Taxali.
4. MS-OFFICE (PHI)
5. MS-OFFICE (BPB)
6. MS-OFFICE (TMH)
7. Yeats : Systems Analysis & Design ; Macmillan India, New Delhi.
8. Basics of Computer and Business Mathematics, By Dr. Rajiv Ashtikar, Dr. Santosh Sadar and Prof. Vilas Chopade : Payal Prakashan, Nagpur.
9. Computer Fundamentals & Operating System : Supriya Bhagade-Pimpalapur &

PRINCIPLES OF ECONOMICS**Time: 3 Hours Marks : 80****Unit- I: INTRODUCTION:**

- 1.1 Definition of Economics: Adam Smith, Marshall & Robbins.
- 1.2 Definition of J.K. Mehta, Amartya Sen & Mahanobis.
- 1.3 Economic Laws: Nature, Characteristics, Limitation & Importance.
- 1.4 Micro Economics-Meaning, Scope, Merits & Demerits, Importance.
- 1.5 Macro Economics-Meaning, Scope, Merits & Demerits, Importance.

Unit- II: UTILITY APPROACH:

- 2.1 Meaning and Definition.
- 2.2 Marginal diminishing Utility Theory.
- 2.3 Equi Marginal Utility Theory.
- 2.4 Demand : Meaning, Definition, Change in Demand.
- 2.5 Law of Demand & its Exceptions.

Unit - III: ELASTICITY OF DEMAND:

- 3.1 Concept and Types.
- 3.2 Measurements.
- 3.3 Determinants and Importance.
- 3.4 Indifference Curve : Meaning, Definition & Rate of Marginal Substitute. (MRS)
- 3.5 Characteristics of Indifference Curve.

Unit- IV: PRODUCTION FUNCTION:

- 4.1 Meaning and Definition.
- 4.2 Law of Variable proportion.
- 4.3 ISO quant : Concept & Characteristics.
- 4.4 Internal economies & diseconomies.
- 4.5 External economies & diseconomies.

Unit-V : COST AND REVENUE :

- 5.1 Meaning & Types of Cost.
- 5.2 Short run Cost Curve.
- 5.3 Long run Cost Curve.
- 5.4 Meaning & Types of revenue.
- 5.5 Total, Average & Marginal revenue Curve.

BOOKS RECOMMENDED :

1. Ahuja H.L. : Business Economics : S.Chand & Co.New Delhi.
2. Business Economics : Pimpalkar, Bapat, Joshi, Orient-Longmans.
3. Koustsoyianni A Modern Micro Economics:Macmillan New Delhi.
9. Business Economics : Dr.Sudhir Bodhankar, Dr, Medha Kanetkar, Shri Sainath Prakashan, Nagpur.
10. Business Economics : Dr. (Mrs.) Pushpa Tayade-Shree MangeshPrakashan, Ramdaspath, Nagpur-10.
11. Business Economics (English Edition) : Dr.G.N.Zamare-Pimpalapure & Co.Publishers, Nagpur.

A- 3739

B.Com. Part - I

Semester – II

BUSINESS ECONOMICS

Time: 3 Hours

Marks : 80

Unit-I : BUSINESS AND MANEGERIAL ECONOMICS :

- 1.1 Meaning and characteristics of Business Economics.
- 1.2 Meaning, Definition and characteristics managerial Economics.
- 1.3 Nature and Scope of Managerial Economics.
- 1.4 Objectives and Importance of managerial Economics.
- 1.5 Relation of manegerial Economics with Business Economics and Business Management.

Unit-II: MARKET STRUCTURE:

- 2.1 Meaning and classification of Markets.
- 2.2 Working of Price Mechanism.
- 2.3 Monopoly : Meaning and Characteristics.
- 2.4 Price determination under monopoly
- 2.5 Price discrimination under monopoly.

Unit-III: MARKET STRUCTURE :

- 3.1 Monopolistics competition : Meaning and Characteristics.
- 3.2 Price determination in monopolistic competition.
- 3.3 Oligopoly : Meaning and Characteristics.
- 3.4 Price determination under Oligopoly.
- 3.5 Perfect competition : Meaning, Characterstics and determination.

Unit-IV: FACTORS PRICING :

- 4.1 Nature of demand & supply of factors inputs.
- 4.2 Marginal productivity theory.
- 4.3 WAGES : Meaning & Types.
- 4.4 Determination of wages and Exploitation of Labour.
- 4.5 RENT : Concept, Ricardian and modern theories of Rent, Quasi Rent.

Unit-V : FACTORS PRICING :

- 5.1 INTEREST : Concept and time preference.
- 5.2 Loanable funds and Liquidity preference theory of Interest.
- 5.3 PROFIT : Meaning and Definition.
- 5.4 Dynamic & Risk bearing theory of Profit.
- 5.5 Innovation theory of Profit.

BOOKS RECOMMENDED :

1. Ahuja H.L. : Business Economics : S.Chand & Co.New Delhi.
2. Business Economics : Pimpalkar, Bapat, Joshi, Orient-Longmans.
3. Koustsoyianni A Modern Micro Economics:Macmillan New Delhi.
9. Business Economics : Dr.Sudhir Bodhankar, Dr, Medha Kanetkar, Shri Sainath Prakashan, Nagpur.
10. Business Economics : Dr. (Mrs.) Pushpa T
11. ayade-Shree Mangesh Prakashan, Ramdaspath, Nagpur-10.

ADVANCED ACCOUNTANCY

Time: 3 Hours Marks : 80

Objectives: To impart basic Accounting Knowledge as applicable to business.

Unit-I 1.1 Meaning, definition, scope, need and development of Book keeping & Accounting. Objectives, principles Concepts and conventions of Accounting. Branch Accounts.

1.2 Accounting Transactions :

Classification of Accounts, Rules of debit and credit, Journal & ledger, Rules regarding posting and balancing of ledger Account and Trial Balance.

1.3 Rectification of errors :

Types of errors, Rectification entries and suspense Account.

Unit-II 2.1 **Sub- subsidiary Book :**

Sub-sidiary Book, Purchases Book, Purchases Return Book, Sales Book, Sales Return Book.

2.2 Cash Book :

Single column/Simple Cash Book, Double column Cash Book, Triple column Cash Book and petty Cash Book.

Unit-III Final Accounts of individual, Manufacturing Account, Trading Account, Profit & Loss Accounts, Balance Sheet with Adjustment.

Unit-IV 4.1 **Depreciation Methods :**

Concepts of depreciation, Different methods of depreciation.

Problem on :

I) Straight line Method.

II) Reducing Balance Method.

Unit-V **Bank Reconciliation statement :**

Meaning, Importance and need, Cause of difference between cash book and pass book. Preparation of all types of Bank Reconciliation statement.

BOOKS RECOMMENDED

- Anthony, R. N. and Reece, J. S. : Accounting Principles; Richard Irwin Inc.
- Gupta, R. L. and Radhaswamy, M : Financial Accounting; Sultanchand and Sons, New Delhi.
- Monga J. R. Ahuja Girish, and Sehgal Ashok : Financial Accounting; Mayur Paper Back, Noida.
- Shukla, M. C., Grewal T S., and Gupta, S. C. : Advanced Accounts; S. Chand & Co. New Delhi.
- Compendium of Statement and Standards of Accounting ; The Institute of Chartered Accountants of India, New Delhi.
- Agarwala A. N., Agarwala K. N. : Higher Sciences of Accountancy; Kitab Mahal, Allahabad. (Hindi and English)
- Ashok Banerjee : Financial Accounting; Excel Books, New Delhi-110028.

FINANCIAL ACCOUNTING

Time : 3 Hours Marks : 80

Objective : To develop conceptual understanding of fundamentals of financial accounting system and to impart skills in accounting for various kinds of Business transaction.

Unit-I Accounts of Non-trading Institutions

Unit-II Special Accounting Areas : Accounts of Co-operative societies.

Unit-III Accounting for Agriculture Farms.

Unit-IV Hire purchases & Instalment purchase Accounts.

Unit-V Insolvency Account of and Individuals : Law's of insolvency- Provisions for preferential creditors, Meaning of insolvency, Procedure of insolvency, Problems on Insolvency Accounts.

BOOKS RECOMMENDED

Anthony, R. N. and Reece, J. S. : Accounting Principles; Richard Irwin Inc.
 Gupta, R. L. and Radhaswamy, M : Financial Accounting; Sultanchand and Sons, New Delhi.
 Monga J. R. Ahuja Girish, and Sehgal Ashok : Financial Accounting; Mayur Paper Back, Noida.
 Shukla, M. C., Grewal T S., and Gupta, S. C. : Advanced Accounts; S. Chand & Co. New Delhi.
 Compendium of Statement and Standards of Accounting ; The Institute of Chartered Accountants of India, New Delhi.
 Agarwala A. N., Agarwala K. N. : Higher Sciences of Accountancy; Kitab Mahal, Allahabad. (Hindi and English)
 Ashok Banerjee : Financial Accounting; Excel Books, New Delhi-110028.
 N. Vinayakam, P.L. Mani, K.L. Nagarajan : Principles of Accountancy; Eurasia Publishing House (Pvt.) Ltd., New Delhi-110 055.
 R.R. Gupta : Advanced Accountancy.
 Jain, Narang (Kalyanipulli) : Advanced Accountancy.
 William Pickles : Accountancy.
 A. Mukherjee, M.Hanif : Modern Accountancy ; Tata McGraw Hill Publishing Co. Ltd.
 P.C. Tulsian : Accountancy; Tata McGraw Hill Publishing Co. Ltd.
 Monga, Gandhi, Kadu : Advanced Accounts; National Publishing House.
 S. Chakravorti : Advanced Accounting.
 Fundamentals of Accounting : R.L. Gupta & V.K. Gupta, Sultanchand & Sons.
 fundamentals of Accounting : T.P Ghosh, Sultanchand & Sons.
 Financial Accounting : Payal Prakashan, Nagpur.
 Financial Accounting : V.R. Mohota, Rashi publication, Arni, Distt. Yavatmal.
 Financial Accounting : Dr. Gajanan Patil, Dr. Shakil Sattar, Dr. Anil Bhawsar, Dr. Dattatraya Gujrathi-Das Ganu Prakashan, Nagpur.
 Financial Accounting : Dr. Kanetkar Medha, Dr. Baheti D.R. – Shri Sainath Prakashan, Nagpur.

PRINCIPLES OF BUSINESS ORGANIZATION**Unit – 1 Commerce and Industry**

- 1.1 Commerce and Industry - Meaning, Scope and Evolution
- 1.2 Industrial Revolution- Its Effects
- 1.3 Emergence of Indian MNC
- 1.4 Recent Trends in Business World
- 1.5 Indian Business in New Millennium.

Unit – 2 Business

- 2.1 Business Sectors and Its Form
- 2.2 Forms of Business Organization
- 2.3 Unorganised Business-Mom and Pop Stores, Peddlers and Hawkers, Market Traders and Street Traders
- 2.4 E-Commerce and Online Trade
- 2.5 E- Tailers, Cashless Transaction

Unit 3 Merger and Acquisition

- 3.1 Mergers and Acquisition- Meaning and Mergers In India
- 3.2 Networking of Business
- 3.3 Franchising ,Dealership, Business Outlets
- 3.4 BPO's and KPO's
- 3.5 Patents ,Trademarks, Copyrights

Unit – 4 New Enterprises

- 4.1 Decisions in Setting up Enterprises
- 4.2 Opportunity and Idea Generation
- 4.3 Role of Creativity And Innovation
- 4.4 Feasibility Study and Business Plan
- 4.5 Business Size and Location Decision

Unit – 5 Trade In India

- 5.1 Whole Sale and Retail Trade
- 5.2 Malls, Super Markets, Hypermarket
- 5.3 Stores-Speciality, Convenience, Departmental and Discount
- 5.4 Transport, Insurance, Communication and Other Services
- 5.5 Import – Export Trade Procedure

Reference :

1. **Organization: Text, Cases and Readings on the Management of Organizational Design and Change**, J.P.Kotter, L.A. Schlesinger and V. Sathe.
2. **Business Organization & Management**, Mr.Mahesh Chaudhary.
3. **Business Organization & Management**, Kaul V (Pearson Education 2012).
4. **Business Organization & Management**, Tulsian P and Pandey V (Pearson Education 2011).
5. **Business Environment**, Cherunilam F. (Himalaya Publishing House 2010).
6. **Business Sutra**, Pattanaik D. (Aleph Book Company 2013).
7. **Organizational Traps: Leadership, Culture, Organizational Design**, Chris A (OxfordUniversity Press 2010).
8. **World Class in India**, Piralal G and Ghoshal S (Penguin India 2002).
9. **Business Maharajas**, Piralal G (Penguin India 2011).

PRINCIPLES OF BUSINESS MANAGEMENT**Unit – 1 Management Concept**

- 1.1 Management-Concept, Meaning, Definition and Importance
- 1.2 Management Thought and Schools
- 1.3 Contribution of Fredrik Taylor
- 1.4 Contribution of Henry Fayol
- 1.5 Contribution of Elton Mayo

Unit – 2 Planning

- 2.1 Planning : Concept, Meaning and Definition.
- 2.2 Nature and Importance of Planning
- 2.3 Objectives of Planning
- 2.4 Forecasting and Planning
- 2.5 Planning Process.

Unit – 3 Organizing

- 3.1 Organization -Concept, Nature, Meaning and Importance
- 3.2 Principles of Organization.
- 3.3 Line Organization
- 3.4 Staff Organization
- 3.5 Departmentalization

Unit – 4 Directing

- 4.1 Directing- Concept, Meaning, Definition and Importance.
- 4.2 Nature of Direction
- 4.3 Advantages and Disadvantages
- 4.4 Motivations – Concept, Meaning and Importance
- 4.5 Coordination: - Meaning and Principle

Unit – 5 Controlling

- 5.1 Controlling-Concept, Meaning, Definition and Importance.
- 5.2 Advantages and Disadvantages
- 5.3 Technique of Controlling
- 5.4 Tool of Controlling
- 5.5 Process of Controlling.

Reference :

1. **MGMT: Principles of Management**, Chuck Williams, Cengage Learning,
2. **Boston** : Cengage Learning Cop. 2016
3. **Principles of Management 1st Edition**, Charles W.L. Hill (Author), Steven McShane.
4. **Principles of Management Paperback-2009**, Mason Carpenter (Author), Talya Bauer, Berrin Endogan