B. COM II YEAR

SEM – 3

Compulsory English - 50 Marks

Title of the book**- Pristine -** By Board of Editors and Published by Orient Black Swan

Code of the Course/Subject : BC 31

Title of the Course/Subject : **English**

Total number of Periods   : **36**

Unit 1-   **Prose-**
　　　　　　1)Values in Life —Rudyard Kipling
　　　　　　2)Ramchandra and Laxman Kirloskar
　　　　　　3)Akio Morita

Unit 2-   **Poetry-**
　　　　　　1)Ode to the West Wind— P.B.Shelley
　　　　　　2)Paper Boats — Rabindranath Tagore
　　　　　　3)It is Needless to Ask of a Saint- Saint Kabir

Unit 3-   **Communication and Soft Skills-**
　　　　　　1)Role Play
　　　　　　2)Drafting an E-mail
　　　　　　3)Applying for a Job

Question wise Distribution of Marks

Prose-
Q.1) A) Solve any One long questions out of Two. -   5 Marks
B) Solve any Two short questions out of Three. -   6 Marks

Poetry- Q.2)
A) Solve any One long question out of Two. -   5 Marks
B) Solve any Two short questions out of Three. -   4 Marks

MCQ-
Q.3) Attempt all multiple choice questions based on prose and poetry -   10 Marks
　　 Communication and Soft Skills-

Q. 4) Solve any Two questions out of Three. -   10 Marks

Internal Assessment
1) Assignment -   5 Marks
2) Class Test -   5 Marks

Compulsory Marathi - 50 Marks

Code of the Subject   :BC - 32

Title of the Course\Subject   : Marathi

Total Number of Periods   : 36

बी.कॉम. भाग- २ मराठी (द्वितीय भाषा)
सत्र ३ रे

गुण विभागणी

एकूण गुण – ५०
लेखी परीक्षा गुण – ४०
वेळ – २ तास
कौशल्य विकासावर आधारित अंतर्गत मूल्यमापन –१

अ.क्र. Sr.No.	घटक Topic	अध्यापन तासिका (Teaching Hours)	श्रेयांक Credit
विभाग - अ	वैचारिक	१०	
१)	भाषा आणि लोकजीवन : डॉ कुसुमावती देशपांडे		
२)	नवसमाजनिर्मितीचे प्रणेतेः महात्मा ज्योतीबा फुले - गंगाधर पानतावणे		
३)	सुधा नारायण मूर्तीः लेखिका व सामाजिक कार्यकर्त्या - सुमन वाजपेयी, ज्योती नांदेडकर		
विभाग - ब	ललित	१०	
१)	श्रावणसाखळी – दुर्गा भागवत		
२)	जगावेगळी आई – रमेश देशमुख		
३)	बगली – अमोल गोंडचवर		

<div align="center">2</div>

विभाग - क	कविता	१०	२.०
१)	अभंगवाणी (तीन अभंग) - संत चोखामेळा		
२)	समाधान - ना. घ. देशपांडे		
३)	जिवलगा - शांता शेळके		
४)	जुने नाते - सुरेश पाचकवडे		
५)	क्षितीजाकडे - राम दोतोंडे		
६)	कागदाची फुले - अनिरुध्द आचार्य		
विभाग - ड	उपयोजित मराठी (Skill Enhancement Module)	०६	
	१) जाहिरात लेखन		
	२) माहितीपत्रक		
		36	२.०

Company Accounts - 80 Marks

Programme	: **Bachelor of Commerce (Semester III)**	
Code of Course:	: **B.C.33**	
Subject Title of Course: Subject	: **Company Accounts**	
Total No. of Periods	: 75	

Unit	Contents	No. of Periods
Unit I	Issue, Forfeiture and Re-issue of Equity Share	12
Unit II	Final Accounts and Financial Statement of Company (Schedule VI Part I & II)	13
Unit III	Profit Prior to Incorporation	12
Unit IV	Amalgamation of Company	13
Unit	Absorption of Company	13
Unit VI	Skill Enhancement Module	

6.1 Visit to account section of industry or C.A. Office to understand how to prepare various schedules for final accounts of companies as per Company Act 2013.

6.2 Organize group discussion on amalgamation and absorption of company

6.3 Have a Group Discussion by collecting any published Balance Sheet of Listed Company 12

Reference Books:
1. Shukla M.C. , Grewal T.S. & Gupta S.C. , Advanced Accounts Vol. II
2. Gupta R. L. & Radhaswamy M. :Advanced Accountancy Vol. II Sultan Chand & Sons, New Delhi
3. Maheshwari N. : Advanced Accountancy Vol.I
4. Agrawal B.D. : Financial Accounting Advanced Vol.II
5. Dr. Shukla S.M. & Dr. Gupta S.P.- Corporate Financial Accounting, Sahitya Bhavan Publicstion, Agra
6. Copde L.N., Chaudhary D.H., Dr Rathi Raju L. : Company Accounts
7. Dr. Arulanandam M. A. & Dr. Raman K. S. Advanced Accountancy, Himalaya publishing house, New Delhi
8. Jawahar Lal : Advanced Management Acccounting S. Chand & Co. Ltd. New Delhi
9. Dr. Golait Vasudeo & Dr. Karangale L. K. : Company Accounting, Prashant Publication, Jalgaon
10. Accounting Objectives: Dr. Mangate B. S Sainyoti Publication, Nagpur
11. Maheshwari S.N. & Maheshwari S. K. : An Introduction to accountancy Vikas Publication House New Delhi
12. ⬚⬚⬚⬚⬚⬚⬚ ⬚⬚. ⬚⬚, ⬚⬚. ⬚⬚⬚ ⬚⬚. ⬚⬚ ⬚⬚⬚ ⬚⬚⬚_⬚ ⬚⬚ ⬚⬚ : ⬚⬚⬚⬚⬚⬚ ⬚⬚⬚⬚⬚⬚⬚, ⬚⬚⬚⬚⬚⬚⬚_⬚⬚⬚, ⬚⬚⬚⬚⬚
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Marketing Management - 80 Marks

Programme : **Bachelor of Commerce (Semester III)**
Code of the Course/Subject : **B.C.-34**
Title of the Course/Subject : **Marketing Management**
Total Number of Periods : **75**

Unit	Contents	No. of Periods
UNIT-I	**Introduction** to Marketing and Marketing Management, Marketing Concepts - Marketing Process, Marketing mix - Marketing environment. – Consumer Markets and buying behavior - Market segmentation and targeting and positioning.	13
UNIT-II	**Product Decisions** - concept of a Product - Product mix decisions – Brand Decision – New Product Development – Sources of New Product idea - Steps in Product Development – Product Life Cycle strategies- Stages in Product Life Cycle.	13
UNIT-III	**Price Decisions** - Pricing objectives - Pricing policies and constraints – Different pricing method - new product pricing, Product Mix pricing strategies and Price adjustment strategy.	13
UNIT-IV	**Place/Channel Decision** - Nature of Marketing Channels – Types of Channel flows - Channel functions - Functions of Distribution Channel – Structure and Design of Marketing Channels – Channel co-operation, conflict and competition– Retailers and wholesalers.	13
UNIT-V	**Promotion Decision -** Promotion mix - Advertising Decision, Advertising objectives – Advertising and Sales Promotion – Developing Advertising Programme – Role of Media in Advertising – Advertisement effectiveness -Sales force Decision.	13
UNIT-VI	**Skills Enhancement Module:** 1. Analyze the marketing mix for vegetable and fruits market. 2. Analyze the marketing mix for Local Service Industries. 3. Analyze the marketing segmentation for vegetable and fruits market. 4. Analyze the marketing segmentation for Local Service Industries.	10

Books Recommended:

1. Marketing Management Text and Cases, K.S. Chandrasekar, Tata McGraw-Hill Publication, New Delhi.2010

2. Marketing Management Concepts Cases, challenges and trends, Govindarajan, Prentice Hall of India,New Delhi.

3. Marketing Management- Analysis Planning and Control, Philip Kotler, Prentice Hall of India, New Delhi,

4. Marketing Management-Planning Implementation and Control, Ramaswamy. V S &Namakumari. S,Macmillan Business Books, New Delhi, 2002.

Auditing - 80 Marks

Programme: Bachelor of Commerce (Semester III)

Code of the Course/Subject : B.C.-35

Title of the Course/Subject : Auditing

Total Number of Periods : 75

Unit	Topics	No. of Periods
I	1.1 Meaning and Scope of Audit, commencement of audit 1.2 Audit planning, Audit Programme, Audit and Book, Audit Working Papers 1.3 Objectives and Advantages of Auditing, Difference between Accounting and Auditing	13
II	2.1 Types of Audit Interim Audit, Continuous Audit, Concurrent Audit and Annual Audit, Statutory Audit 2.2 Auditors appointment- duties and responsibilities and liabilities	13
III	3.1 Internal Check System: Routine Checking, Internal Check, Internal Control, and Audit Procedure 3.2 Concept of Vouching, Verification of Assets and Liabilities	13
IV	Auditors Report- contents of audit report types of report features of auditor report importance of good audit report	13
V	5.1 Company Audit: Company Auditor, Appointment, Power Duties and Liabilities of Auditor Auditor's Report 5.2 Audit of Banking and Educational Institutions.	13
VI	**Skill Modules** :- 1. Visiting an Auditor/C.A. Office and understanding the actual work of Auditing in the Auditor Office. 2. Internal Check of vouching as per recorded transaction of any institution/organization 3. Analyzing the financial reports and records of any institution/organization	10

BOOKS RECOMMENDED:

1) Principles and Practice of Auditing, Dinkar Pgare, Sultan Chand & Publication New Dhelli.

2) Auditing Principles and Practice , V. Gurumothi & R. Swarnalakshmi Charulata Publication Mumabai

3) अंकेक्षण – डॉ. बाबाजी कोल्हे : प्रशांत पब्लिकेशन्स, जळगाव

Indian Monetary System - 80 Marks

Programme   **: Bachelor of Commerce (Semester III)**
Subject code   **: B.C.-36**
Title of the subject   **: Indian Monetary System**
Total No. of periods   **: 75**

Unit	Content	No. of Periods
Unit-1	**MONEY:** 1.1 Barter System of Exchange and its Problems 1.2 Brief History, Meaning and Definitions of Money 1.3 Functions and Importance of Money 1.4 Various Kinds of Money	13
Unit-2	**VALUEOFMONEY:** 2.1 Demand for Money–Meaning and Determinants 2.2 Supply of Money-Meaning and Determinants 2.3 Demand-Supply Equilibrium, 2.4 Value of Money, Fishers Quantity Theory of Money 13	
Unit-3	**PRICEFLUCTUATIONS:** 3.1 Meaning, Definition and Causes of Inflation 3.2 Effects of Inflation on Indian economy 3.3 Meaning, Definition and Causes of Deflation 3.4 Effects of Deflation on Indian economy	13
Unit-4	**MONEYMARKET:** 4.1 Concept, Objectives and Features of Money Market 4.2 Structure and Components of Indian Money Market 4.3 Functions and Importance of Money Market 4.4 Institutions and Instruments of Money Market 12	
Unit-5	**DEMONETIZATIONININDIA:** 5.1 Brief History & Concept of Demonetization in India 5.2 Objectives and Causes of Demonetization in India 5.3 Merits and Demerits of Demonetization 5.4 Effects of Demonetization (Nov.2016) on various sectors in Indian economy	12
Unit-6	**SKILLENHANCEMENTMODULE:** 1 Money Market– Visit the nearest Commercial Bank, Cooperative Bank ,Post Office, LIC Office, Money Lender(Any One) 2 Observe the Price Fluctuations in Mandi Market. 3 Survey on Demonetization	
	**Activities: Group Discussion, Seminar, Field Visit, Field Work, Survey	12

Reference Books:
1. Gupta S.B.:-Monetory Planning Of India   2. G. N. Halm :-Monetory Theory
3. H.N. Gerg:- Money Banking   4. Khan M.Y:- Indian Financial System Theory & Practices.
5. Mithani D.M.:-Money, Banking, International Trade and Public Finance,
Himalaya publishing house New Delhi
6. RBI bulletins
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Information Technology & Business Data Processing-I 60 Marks

Programme   **: Bachelor of Commerce (Semester III)**
Code of the Course/Subject   : **B.C.-37**

Title of the Course/Subject　　　: **Information Technology & Business Data Processing-I**
Total Number of Periods　　　:　**45**

Unit	Topics	No. of Periods

I　　　**Data and Data Processing**:
　　　1.1　Concepts and Use of Data in Computing.
　　　1.2　Concept of Data processing and its types – manual, mechanical and electronic.　　7

II　　　**Database and Data warehousing:**
　　　2.1　Concept of Database, Objectives and Need of Database.
　　　2.2　Concept, Need and Advantages of Data Warehousing.　　7

III　　　**Database management System:**
　　　3.1　DBMS Concept, Characteristics, Objectives, Advantages, Limitations,
　　　3.2 Components of DBMS. DBMS Models: Hierarchical, Network and Relational.　　7

IV　　　**Spreadsheet Package: MS-Excel 2021 / Higher:**
　　　4.1　Spreadsheet Basics: Introduction to Spreadsheet Package, Concept, Advantages and uses of spreadsheet. Components of Spreadsheet**.** Windows, Columns & Rows, Cell, Cell Address, Cell Range, Cell Pointer, Sheet Tabs, Formula bar.
　　　4.2　Working in Worksheet: Data entry, Alignment of data in a Cell, Inserting & Deleting Cell, Rows and Columns, Changing the Column width and Row height.　　13

V　　　 **Formulas, Functions and Chart in Excel:**
　　　5.1　Formulas and Functions: Introduction, structure of Formula, sorting the data. Working with Common Excel Functions: SUM, AUTOSUM, IF, AVERAGE, MEDIAN, MAX, MIN, UPPER, LOWER, CAGR.
　　　5.2　Chart in Excel: Introduction, Types, Creating and formatting a Chart Displaying, Page Setup, Saving and Printing of Worksheet　　11

Books Recommended:
1. Microsoft Office Excel 2007 Free Text Book at BOOKBOON.COM
2. Curtis D. Fry "Microsoft Excel 2007 Step by Step" Published by Microsoft Press
3. MS OFFICE (BPB)
4. Pradeep K. Sinha and PritiSinha's "Fundamentals of Computing" BPB Publication.
5. Alexis Leon and Mathews Leon's Fundamentals of Information Technology "Published by Leon Vikas.

Code of the Course/Subject　　　: **BC-37**
Title of the Course/Subject　　　: **Information Technology & Business Data Processing-I**
Total Number of Periods　　　: **(Practical) 30**
.
List of Practical's:
1. Insert, delete cell, column and rows.　　　　2. Modify the height and width of the cell, row and column.
3. Perform data entry in the cell and align it horizontally and vertically.
4. Sort the given data.　　　　5. Perform insert, delete, move, copy and rename with the sheet.
6. Use the Formulas on given data.　　　　7. Use the Functions on given data.
8. Creating multiple charts and graph with the given data.　　　9. Create Salary sheet with the help of given data.
10. Create mark sheet with the help of given data.　　　11. Setting Page Margins and Setting the Page Orientation
12. Proofing, saving and Printing a Spreadsheet.

Division of Marks for Practical's
Record Preparation 10 Marks　　　　　　　　Practical Performance 10 Marks
Viva-Voce 10 Marks　　　　　　　　　　Marks Description 10 Marks
Practical Total 40 Mark

B. COM II YEAR

SEM – 4

Title of the book**- Pristine**

Unit 1- Prose-
     1)India's Message to the World- Swami Vivekanand
     2)On Forgetting –Robert Lynd
     3)Indra Nooyi : A Corporate Giant

Unit 2- Poetry-
     1)the Soul's Prayer –Sarojini Naidu
     2)The Mountain and the Squirrel- R.W. Emerson
     3)Nature- W.H. Longfellow

Unit 3-Communication and Soft Skills
     1)Group Discussion
     2)Advertisements
     3)Creative Writing: Situational Dialogues

Question wise Distribution of Marks (50 Marks)

Prose-
Q.1) A) Solve any One long questions out of Two.   - 5 Marks
     B) Solve any Two short questions out of Three.   - 6 Marks

Poetry-
Q.2) A) Solve any One long question out of Two.   - 5 Marks
     B) Solve any Two short questions out of Three.   - 4 Marks

MCQ-
Q.3) Attempt all multiple choice questions based on prose and poetry - 10 Marks

Communication and Soft Skills-
Q. 4) Solve any Two questions out of Three.   -10 Marks

Internal Assessment
1)Assignment   - 5 Marks
2)Class Test   - 5 Marks

Compulsory Marathi - 50 Marks

Programme   **: Bachelor of Commerce Semester : IV**

Code of the Subject : BC-42

Title of the Course\Subject : Marathi

Total Number of Periods : 36

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गुण विभागणी

एकूण गुण - ५०
लेखी परीक्षा गुण - ४०
वेळ - २ तास
कौशल्य विकासावर आधारित अंतर्गत मूल्यमापन -१०

अभ्यासक्रमासाठी नेमलेले पाठ्यपुस्तक-   **'अक्षरलेणी** ' भाग-२ (सत्र-३ व सत्र-४) (संपादित)
प्रकाशकाचे नावः राघव पब्लिशर्स ऑण्ड डिस्ट्रीब्युटर्स, नागपूर
(विभाग 'अ', 'ब' आणि 'क' साठी)

'उपयोजित मराठी' - संपादक डॉ.केतकी मोडक, संतोष शेणई, सुजाता शेणई - पद्मगंधा प्रकाशन, पुणे या पुस्तकातील
(विभाग- 'ड' साठी)
प्रकरण १४ वे -टिपणी लेखन- डॉ.लतिका जाधव
प्रकरण १७ वे -प्रसारमाध्यमांसाठी लेखन - संतोष शेणई

विभाग - अ	वैचारिक	-	१२ गुण
विभाग - ब	ललित	-	१० गुण
विभाग - क	कविता	-	०९ गुण
विभाग - ड	उपयोजित मराठी	-	०९ गुण

प्रश्ननिहाय गुणविभागणी :-   **३० गुण**

प्रश्न १	वैचारिक विभाग	:- दीर्घोत्तरी एक प्रश्न	०६ गुण
प्रश्न २	वैचारिक विभाग	:- लघुत्तरी एक प्रश्न	०३ गुण
प्रश्न ३	ललित विभाग	:- दीर्घोत्तरी एक प्रश्न	०५ गुण
प्रश्न ४	ललित विभाग	:- लघुत्तरी एक प्रश्न	०२ गुण
प्रश्न ५	कविता विभाग	:- दीर्घोत्तरी एक प्रश्न	०५ गुण
प्रश्न ६	कविता विभाग	:- लघुत्तरी एक प्रश्न	०२ गुण
प्रश्न ७	उपयोजित मराठी	:- दीर्घोत्तरी एक प्रश्न	०५ गुण
प्रश्न ८	उपयोजित मराठी	:- लघुत्तरी एक प्रश्न	०२ गुण

(वरील सर्व प्रश्नांना अंतर्गत पर्याय राहतील.)

वस्तुनिष्ठ प्रश्न - उपरोक्त अभ्यासक्रमातील विभाग 'अ' व 'ब' यावर प्रत्येकी   **१० गुण**
०३ प्रश्न आणि विभाग 'क' व 'ड' यावर प्रत्येकी ०२ प्रश्न
वस्तुनिष्ठ स्वरुपाचे असे एकूण १० बहुपर्यायी प्रश्न विचारले
जातील. प्रत्येक प्रश्नास ०२ गुण याप्रमाणे हा प्रश्न १० गुणांचा असेल.

विभाग 'ड' साठी संदर्भ ग्रंथ म्हणून उपयोजित मराठी – संपादक डॉ.केतकी मोडक, संतोष शेणई, सुजाता शेणई – पद्मगंधा प्रकाशन, पुणे या पुस्तकातील **प्रकरण १४ वे** टिपणी लेखन व **प्रकरण १७ वे** प्रसारमाध्यमांसाठी लेखन या प्रकरणावर ०४ गुणांचा ०१ दीर्घोत्तरी व ०३ गुणांचा ०१ लघुत्तरी प्रश्न विचारल्या जाईल.

कौशल्य विकासावर आधारित अंतर्गत मूल्यमापन :-   -   १० गुण

- गुण विभागणी
  १) घटक चाचणी (Class Test)- ०१   -   ०५ गुण
  २) स्वाध्याय (Home Assignment)   -   ०५ गुण

सूचना :- (१) महाविद्यालयातील सांस्कृतिक कार्यक्रमाची वृत्तपत्र, आकाशवाणी, दूरचित्रवाणीसाठी बातमी तयार करा

Corporate Accounts - 80 Marks

Code of Course   : B.C.-43

Subject Title of Course   : Corporate Accounts

Subject Total No. of Periods   : 75

.

Unit	Contents	No. of Periods
Unit I	1.1 Valuation of Goodwill: Meaning of Goodwill, Characteristics, Need, Methods of Valuation of Goodwill 1.2 Problems on following Method: 1.3 Average Profit Method 1.4 Super Profit Method 1.5 Capitalization Method	13
Unit II	2.1 Valuation of Shares: Meaning of Shares, Characteristics, Need, Methods of Valuation of Shares 2.2 Simple Problems on following methods: 2.3 Net Asset Method 2.4 Yield Method	13
Unit III	Liquidation of Company (Liquidator's Final Statement of Accounts)	13
Unit IV	Final Accounts of Banking Company (Schedule wise Profit & Loss Account & Balance Sheet)	13
Unit V	5.1 Fund Flow Statement: Meaning of Fund & Funds Flow 5.2 Objectives, Limitations, uses of Funds Flow Statement 5.3 Problems on Funds Flow Statement	13
Unit VI	Skill Enhancement Module: 6.1 Visit to any Bank to learn the process of accounting 6.2 Preparation & Submission of Visit Report 6.3 Extract Share Value of any Published Balance Sheet of a Listed Company	10

Reference Books:

1. M.C. Shukla, T.S. Grewal & S.C. Gupta, Advanced Accounts Vol.II
2. R. L. Gupta & M. Radhaswamy, Advanced Accountancy Vol.II Sultan Chand & Sons, New Delhi
3. N. Maheshwari, Advanced Accountancy Vol.II
4. B.D. Agrawal, Financial Accounting Advanced Vol.II
5. Dr. S.M.Shukla, Dr. S.P.Gupta- Corporate Financial Accounting, Sahitya Bhavan Publicstion, Ag
6. L.N.Copde, D.H.Chaudhary, Dr Raju L. Rathi : Company Accounts.
7. Dr. Arulanandam M. A. & Dr. Ra(Marathi&English)
8. Maheshwari. S. N. : Corporate Accounting, Vikash Publishing House, New Delhi.
9. Prof. Kulat Sharad & Dr. Mohata Ashish P. : Corporate Accounting(Marathi&English), Saijyoti Publication, Nagpur
10. Dr. Golait D.Vasudeo & Dr. Karangale L. K. : Corporate Accounting & Dr Anil Tirkar Prashant Publication, Jalgaon

Business Mathematics & Statistics – 80 Marks

Code of Course   : **B.C.- 44**

Subject Title of Course   : **Business Mathematics & Statistics**

Subject Total No. of Periods   : **75**

Unit	Contents	No. of Periods
Unit I	1.1 HCF & LCM of Two or More Integers 1.2 Linear Equation with One & Two Variables 1.3 Ratio & Proportion 1.4 Simple Interest & Compound Interest 1.5 Percentage 1.6 Discount	13
UnitII	2.1 Meaning & Definitions of Statistics 2.2 Significance Scope and Limitations of Statistics 2.3 Data Collection: - Primary & SecondaryData, Construction of Frequencies. 2.4 Measurement of Central Tendencies: -Mean, Median &Mode	13
UnitIII	3.1 Meaning & Definitions of Standard Deviation, Co-efficient of Variation, Problems on Standard Deviation and Coefficient of Variation.	12
UnitIV	4.1 Index Number: Meaning, Characteristics, Importance and Uses. 4.2 Construction of Index Numbers: - 4.2.1 Aggregative Index Number 4.2.2 Fisher's Ideal Index Number	12
UnitV	5.1 Correlation: Meaning & Definition 5.2 Co-efficient of Correlation Karl Pearson's Formula, Calculation of Co-efficient of Correlation in grouped & ungrouped data. 5.3 Probable error.	13
UnitVI	Skill Enhancement Module 1.1 Collect data and construct series. 1.2 Analyse and describe data with data descriptor and find correlation	12

Reference Books:

1. Hood R.P.: Statistics for Business and Economics: (Publisher : Macmillon, New Delhi)
2. Levin Richard and Devid S. Rubin: Satatistics for Management: (Publisher-Prentice Hall, Delhi)
3. D.N.Elhance.: Fundamentals of Statistics:
4. D.C.Sancheti, V.K.Kapoor: Statistics: Theory, Methods and Application: (Publisher - S.Chand)

5. Dr.Shukla& Sahay: _____ : .Sahitya Bhavan Publication, Agra

6. Ghosh R. K. & Shah S. : Business Mathematics, New Central Agency Pvt. Ltd. Culcutta

7. Dr. Mohata & Dr. Kotak : Business Mathematics, Saijyoti Publication, Nagpur

8. S.P.Gupta: Statistical Methods, Sultan Chand & Sons, New Delhi.

9. S.C.Gupta& V.K.Kapoor : Fundamentals of Applied Statistics,

10. Dr. Varsha S. Sukhadeve: Modern Approach to Statistics: By Sugawa Prakashan, Pune 30.

11. Dr. Varsha S. Sukhadeve: A Text Book on Business Mathematics & Statistics, Sugawa Prakashan, Pune.

12. Dr. Gupta B. N. : Statistics, Sahitya Bhavan Publication, Agra

13. __._____ ___ _____:_____ _____,_____ ___ _____,_____

14. _____ ____ ___ _____:. __. __._____,_____ _____), _____.

Income Tax – 80 Marks

Code of the Course/Subject : B.C.-45

Title of the Course/Subject : Income Tax

Total Number of Periods : 75

Unit	Topics	No. of Periods
I	1.1 History of Income Tax 1.2 Basic concepts of the Income Tax Act, 1961: Definitions of Assessment Year; Previous Year; Assesse; Person; Income; Gross Total Income; Total Income, Concept of Agricultural Income and Casual Income; TDS 1.3 Incomes exempted from Tax	12
II	2.1 Basic understanding of Income from Salary and deductions allowed from salary 2.2 Allowances with problems 2.3 Perquisites with problems 2.4. Retirement benefits with problems 2.5 Problems on Total Income from Salary	13
III	3.1 Basic understanding of Income from House Property 3.2 Computation of income from House Property 3.3 Basic understanding of the Profits & Gains from Business & Profession,Permissible/ admissible deductions, inadmissible deductions **Note: for the head Profits and Gains from business or profession it is strictly restricted to Individual and only theory**	15
IV	4.1 Basic Concepts: Capital Assets; transfer; Long Term Capital Assets; Short term Capital Assets; LTCG; STCG 4.2 Basic understanding of Income from Other Sources 4.3 Simple problems on Income from Other Sources	15
V	5.1 Deductions to be made from Gross Total Income of an Individual Assesse 5.2 Simple problems on Deductions permissible under Chapter VI A (only individual assesse, resident in India) 5.3 Computation of tax liability of individuals.	12
VI	**Skill Modules** 1 Compute income from Salary of any person you know 2 Compute income from House Property of a person who has given his house on rent 3 Which deductions will you suggest to your father/ brother/ uncle so that he can save	

tax lawfully

4 In your house which assets are capital assets

5 Fill Form No. 16   6 Who can and cannot opt for ITR-1

7 Who can and cannot opt for ITR-2   8 Who can and cannot opt for ITR-3

9 Who can and cannot opt for ITR-4 10 Explain the procedure to file Income Tax Returns

BOOKS RECOMMENDED:

1. Direct Tax Laws – Singhania   2. Income Tax - Mehrotra & Goyal

3. Students' Guide to Income Tax including GST – Dr. Vinod Singhania

4. Handbook on Income Tax – CA Raj K. Agrawal

5. Direct Taxes – Dr. Vinod Singhania   6. Income Tax – CS K. K. Agrawal

7. Practical Approach To Income Tax – Dr. Girish Ahuja &

Indian Financial System – 80 Marks

Code of Course   :B.C. 46

Subject Title of Course   : Indian Financial System

Subject Total No. of Periods   : 75

Unit	Content	No. of Period
Unit-1	**Indian Financial Market**:	
	1.1 Meaning , Features, Kinds of Finance	
	1.2 Definition & Significances of Indian Finance Market	
	1.3 Structure & Organisation of Financial Market	
	1.4 Function of Indian Financial Market	
	1.5 Problems & Importance of Finance System in India	13
Unit-2	**Indian Banks:**	
	2.1 Brief History , Definition, & Nature of Banks	
	2.2 Classification of Indian Banks	
	2.3 Banking Services- ATM,CDM, Debit & Credit Card	
	2.4 E-Banking Concept & Importance	
	2.5 Importance of Banking Services in India	13
Unit-3	**Commercial Banks :**	
	3.1 Meaning & Definition of Commercial Banks	
	3.2 Function of Commercial Banks	
	3.3 Credit Creation Process of Commercial Banks	
	3.4 Limitation of credit Creation Process	
	3.5 Role of Commercial Bank in India	13
Unit-4	**Reserve Bank Of India**	
	4.1 History, Definition & Importance of RBI	
	4.2 Functions of RBI	
	4.3 Credit Control Methods – Quantitative Method	
	4.4 Credit Control Methods – Qualitative Method	
	4.5 Role of RBI in Indian Economy	12
Unit-5	**Stock Exchange**	
	5.1 Meaning & Concept of Capital Market	
	5.2 History , Feature & Component of Stock Exchange	
	5.3 Structure & Function of Indian Stock Exchange	
	5.4 Role & Importance of Indian Stock Exchange	

5.5 SEBI Regulatory Authority of Stock Exchange   12

Unit-6   **Skill Enhancement Module**
                  1.Financial Market – Visit the nearest Commercial Bank
                  2 Indian Banks loan issuing process & Processor
                  3 Stock Exchange : Visit online Stock Sale & Buying & fluctuations of Nifty &
                     Sensex
                  **Activities : Assignment , Seminar, Bank Field Visit   12

Reference Book :

1. Gupta S.B. :- Monitory Planning Of India 2. Khan M.Y :- Indian Financial System Th.& Practices.
3. K.B. Ingle :- Insurance & Banking   4. G.V. Kayande :- Fundamentals of Banking
5. □□. □□□□□□□□□□□□ ,□□. □□□□□□□□□□□ :-□□□□□□ □□□□□□ □□□□□□□
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Business Mathematics & Statistics – 80 Marks

Code of the course   **: BC −47**
Title of the course/subject : Information Technology and Business Data Processing II
Total of periods   **: 45**

Unit Periods	Topic	No. of
Unit I	Information Technology 1.1 Introduction to Information Technology 1.2 Characteristic of Information 1.3 Types of Information Technology 1.4 Use of Information Technology in Organization	9
Unit II	Computerized Accounting software Package 2.1Introduction to Computerized Accounting Software Package 2.2 Advantages and the limitations of Computerized Accounting Software 2.3 Opening screen of Tally 2.3.1 Gateway of Tally 2.3.2 Button panel 2.3.3 Direct command area/calculator 2.4 Business Company in Tally 2.4.1 Company creation Procedure 2.4.2 Company alteration Procedure 2.4.3 Company deletion Procedure 2.4.4 Company features 2.4.5 Company configuration	9
Unit III	Practically Accounting with Tally 3.1 Accounting features 3.1.1 Primary Groups/ Secondary group Procedure 3.1.1.1 Creation, alteration, deletion Procedure 3.1.2 Ledgers (single/multiple) 3.1.2.1 Creation, alteration, deletion, creating Procedure 3.1.3 Vouchers: Contra, payment, receipt, journal, sales, purchase	9
Unit IV	Inventory feature of Tally 4.1 Stock group, Stock item creation Procedure 4.1.1 Create, alter, delete Procedure 4.2 Units of measures 4.2.1 Simple units of measures 4.2.2 Compound units of measures 4.3 Godown – Create /Alter/ delete Procedure	

| 4.4 Inventory vouchers | 4.4.1 Item transfer | |
| 4.4.2 Sales order | 4.4.3 Purchase order | 9 |

Unit V   Tally reports and Tax features

5.1 Trial balance	5.2 Profit and loss account	
5.3 Ratio analysis	5.4 Stock summary	
5.5 Balance sheet	5.6 Indian tax system	
5.6.1 TDS (Tax deduction at source)	5.6.2 TCS (Tax collection at source)	
5.6.2 GST (Goods and Service Tax)	5.6.3 Computation of GST	9

Recommended books :

1 Tally Manual

2 Financial Accounting on computer using TALLY- Namrata Agrawal

3 Implementing Tally &.2: A.K. Nandini, K.K. Nadhani, BPB publications

4 Information technology and Business Data Processing by Dr. Ranjana Mahajan and Dr.
  Dilip Khupse- Sai Jyoti Publications

5 माहिती तंत्रज्ञान आणि व्यावसायिक विदाचे विवेचन : डॉ. रं. रा. महाजन आणि दिलीप
  खुपसे साई ज्योती प्रकाशन

List of practical

1. Company creation	2. New group creation
3. List of ledgers creation at zero balance	4. Stock category creation
5. Stock group creation	6. Stock Item creation
7. Stock summery	8. Godown creation
9. Units of measures of measures creation	10. Accounting Voucher Entry
11. Inventory voucher entry	12. Generate reports
13. Reconciliation	14. Example with TDS
15. Example with TCS	16. Example with GST
17. Sales order processing	18. Purchase order processing

Division of Marks for Practical's

| Record Preparation 10 Marks | Practical Performance 10 Marks |
| Viva-Voce 10 Marks | Marks Description 10 Marks |

Practical Total 40 Mark