



RASHTRASANT TUKADOJI MAHARAJ NAGPUR UNIVERSITY

“(Established by Government of Central Provinces Education Department by Notification No. 513 dated the 1st of August, 1923 & presently a State University governed by Maharashtra Public Universities Act, 2016 (Mah. Act No. VI of 2017).)”

DIRECTION NO. 42-OF 2022

**ADMISSIONS AND EXAMINATIONS LEADING TO THE AWARD OF THE
CERTIFICATE, DIPLOMA OR DEGREE OF BACHELOR OF COMMERCE (B.Com.)
(OUTCOME BASED) (CHOICE BASED CREDIT SYSTEM), DIRECTION, 2022**

Whereas, Maharashtra Public Universities Act 2016(VI of 2017)(hereinafter the Act) has come into force from 1st March, 2017;

AND

Whereas, the University has issued Direction to 27 of 2022 dealing with composition of the four faculties created by the Act, where under the earlier different faculties of the University have been merged into the four new faculties created by the Act, by which the subject of Business Administration has been included in the faculty of Commerce and Management;

AND

WHEREAS Direction No. 17 of 2018 entitled ‘DIRECTION GOVERNING THE EXAMINATION LEADING TO THE DEGREE OF Bachelor of Commerce (B.Com) (CHOICE BASED CREDIT SYSTEM) (FACULTY OF COMMERCE AND MANAGEMENT), was issued by the Vice-Chancellor on 18.9.2018 ;

AND

Whereas, MHRD, New Delhi & UGC issued the guidelines for implementation of NEP 2020 in all universities in UG & PG programs from academic session 2022-23. So it is necessary to restructure the complete scheme of examination incorporating curriculum features as mentioned in NEP 2020;

AND

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Whereas, the Faculty of Commerce and Management in its meeting dated 24.6.22 has recommended to restructure the B.Com programme so as to meet the expectations of new National Education Policy 2020, the said programme is to commence from academic year 2022-23, it was also resolve to empower the Hon'ble Vice Chancellor to accept the scheme once prepared and accepted by the Board of Studies for Commerce, on behalf of the Faculty of Commerce and Management;

AND

Whereas, the Academic Council in its meeting held on 8.7. 2022 vide item No. 24 has considered, accepted the recommendation of Faculty of Commerce and Management whereby authorized the Vice Chancellor to accept the Scheme of Examination and syllabi prepared by the Board of Studies in Commerce for the programme of Bachelor of Commerce in order to give effect to the provisions of National Education Policy 2020;

AND

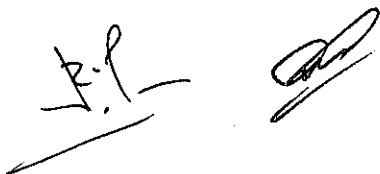
Whereas, the Board of Studies in its meeting dated 13.7.22 has accepted the detailed scheme of examination and syllabus for the Bachelor of Commerce with the option of award of Certificate and Diploma in between if the student so desires, as per the new National education Policy as prepared by the sub-committee with minor changes, the said programme is to commence from academic year 2022-23;

AND

Whereas, the Vice Chancellor has granted approval to the scheme of examination so prepared and accepted by the Board of Studies on behalf of the Faculty of Commerce and Management and the Academic Council as resolved by the Faculty of Commerce and Management and the Academic Council in their meetings dated 24.6.22 and 8.7.22 respectively;

AND

Whereas, Direction No. 17 of 2018 entitled "DIRECTION GOVERNING THE EXAMINATION LEADING TO THE DEGREE OF BACHELOR OF COMMERCE (B.COM.) (CHOICE BASED CREDIT SYSTEM) (FACULTY OF COMMERCE AND MANAGEMENT)", has lapsed by virtue of proviso to subsection (8) of section 12 of the Act as the said Direction could not be converted in to an Ordinance within the prescribed time and since Ordinance making is a time consuming process and there is an urgency to regularized the admissions and examinations of



BACHELOR OF COMMERCE (B.Com.) (OUTCOME BASED)(CHOICE BASED CREDIT SYSTEM);

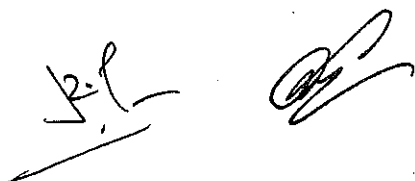
Now, therefore, I, Dr. Subhash R. Chaudhari, Vice-Chancellor Rashtrasant Tukadoji Maharaj Nagpur University, Nagpur, in exercise of powers conferred upon me under provision of section 12(8) of the Maharashtra Public Universities Act, 2016, do hereby issue following Directions.

1. This Direction may be called '**ADMISSIONS AND EXAMINATIONS LEADING TO THE AWARD OF THE CERTIFICATE, DIPLOMA OR DEGREE OF BACHELOR OF COMMERCE (B.Com.) (OUTCOME BASED) (CHOICE BASED CREDIT SYSTEM), DIRECTION, 2022.**
2. This Direction shall come into force from academic year 2022-23.
3. **INTERPRETATION CLAUSE:** In this Direction, unless the context requires otherwise the words, phrases and abbreviations used shall have following meaning:-
 - a. "AEC" means the Ability Enhancement Course
 - b. "Academic Council" means Academic Council of R.T.M. Nagpur University.
 - c. "ATKT" refers to allowed to keep term in higher semester.
 - d. "Board of Studies" means Board of Studies for various subjects of commerce in the faculty of Commerce and Management in the University.
 - e. "CC" means Core Course
 - f. "CIE" means Continuous Internal Evaluation which refers to the Internal Assessment done at concerned college
 - g. "Competent Authority" (for admission purpose) means an "Authority" established or assigned the duty to regulate admissions in the course by the Government of Maharashtra or an authority constituted by the University, for this purpose.
 - h. "Credit Points" refer to the product of No. of credits multiplied by the Grade Point for a given course/paper.
 - i. "Credit" (C) for a course is dependent on the number of hours of instruction per week in that course, and is obtained by using a multiplier of one (1) for lecture and a multiplier of half (1/2) for practical (laboratory) hours.
 - j. "Course" means a paper/subject (theory or practical) prescribed for any semester of the programme.





- k. **“Cumulative Grade Point Average (CGPA)”** refers to the Cumulative Grade Point Average weighted across all semesters (6 semesters)
- l. **“DSE”** means Discipline Specific Elective Course
- m. **“Degree”** means the Under Graduate Degree awarded after successful completion of the programme governed by this Direction.
- n. **“Fees”** means the fees prescribed by the University/ Shikshan Shulka Samiti of Government of Maharashtra, for the Under Graduate programme under this Direction, from time to time.
- o. **“GE”** means Generic Elective Course
- p. **“Grade letter”** is an index to indicate the performance of a student in a particular course (Paper). It is the transformation of actual marks secured by a student in a course/paper. Grade letters are O, A, B, C, P, F and AB.
- q. **“Grade Point”** is the weightage allotted to each grade letter depending on the range of marks awarded in a course/paper.
- r. **“Graduate programme”** means Bachelors' degree programme in Commerce.
- s. **“MOOC”** means Massive Open Online Course offered by SWAYAM/NPTEL or any other recognized University or Institution
- t. **“SEC”** means Skill Enhancement Course
- u. **“Semester Grade Point Average (SGPA)”** refers to the performance of the student in a given semester. SGPA is based on the total credit points earned by the student in all the courses and the total number of credits assigned to the courses/papers in a Semester.
- v. **“Student”** means student admitted to Bachelors degree programme in commerce under this direction.
- w. **“ODL”** means Online and Distance Learning
- x. **“University”** means Rashtrasant Tukadoji Maharaj Nagpur University.
4. There shall be Six Examinations leading to the degree of Bachelor of Commerce (B.Com.) namely:
- (1) The **Bachelor of Commerce (B.Com.)** – 1st Semester Examination,
 - (2) The **Bachelor of Commerce (B.Com.)** – 2nd Semester Examination,
 - (3) The **Bachelor of Commerce (B.Com.)** – 3rd Semester Examination,
 - (4) The **Bachelor of Commerce (B.Com.)** – 4th Semester Examination,



- (5) The **Bachelor of Commerce (B.Com.)** – 5th Semester Examination and
 (6) The **Bachelor of Commerce (B.Com.)** – 6th Semester Examination.

5. The duration of the Degree Course under this shall be of three academic years divided into six semesters with the B.Com. 1st and 2nd Semester Examinations during the first academic year, the B.Com. 3rd and 4th Semester Examinations during the second year and the B.Com. 5th and 6th Semester Examinations during the third year.
6. The examinations specified in paragraph 4 above shall be held twice a year at such places and on such dates as may be fixed by the University.
7. The details of eligibility for **B.Com. Sem I** examination:

- (A) For the **B.Com. 1st Semester**, Examinee shall have Passed the 12th Standard Examination of the Maharashtra State Board of Secondary and Higher Secondary Education, with English at Higher or Lower level and any Modern Indian Language at higher or lower level with any combination of optional subjects.



OR

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

OR

Any other Equivalent Examination of any State/Central/International Board in (10+2) pattern with any combination of subjects.

8. A collegiate candidate shall have pursued a regular course of study for not less than 90 days of the academic session before being examined for any semester examination of **B.Com.** in any recognized institution and or college affiliated to Rashtrasant Tukadoji Maharaj Nagpur University where the course is conducted.
9. An applicant for the Bachelor of Commerce 1st, 2nd, 3rd, 4th, 5th or 6th Semester Examination shall have passed an examination specified in Clauses (A) of paragraph 7 not less than one academic year prior to his admission to the respective examination.
10. Without prejudice to the other provisions of Ordinance No. 6 relating to the Examinations in General, the provisions of Paragraphs 5, 7, 8, 10, 26 and 31 of the said Ordinance shall apply to every collegiate candidate.
11. The fees for the examination shall be as prescribed by the University from time to time and whenever any change is made in the fees prescribed for any examination that shall be notified through a notification for information of the examinees concerned.
12. Teaching and Examination Scheme for examinees of Bachelor of Commerce 1st, 2nd, 3rd, 4th, 5th and 6th Semester Examinations shall be as given below:

Teaching and Examination Scheme
Bachelor of Commerce (B.Com.)
Three Year Degree Course (OB) (CBCS)
With effect from 2022-23

(A)

Bachelor of Commerce (B.Com.)
B.Com. – Semester I

Sr. No.	Course Type	Subjects	Course Code	Teaching Scheme	Examination Scheme				Total Marks	Credits
					Total Periods per Week	Max. Marks (TH) *	Max. Marks (IM)	Total Marks		
1	CC 1	Fundamentals of Accounting	1T1	5	80	20	100	40	100	4
2	CC 2	Business Economics - I	1T2	5	80	20	100	40	100	4
3	CC 3	Compulsory English	1T3	5	80	20	100	40	100	4
4	CC 4	Second language Supplementary English/ Marathi/ Hindi/ Other Languages # OR Vocational Course	1T4.1 1T4.2 1T4.3	5	80	20	100	40	100	4
5	AEC 1	Commercial Firms OR Digital Marketing (Any One) OR Vocational Course	1T5-A 1T5-B	5	80	20	100	40	100	4

6	SEC 1	Business Skills OR MS-Office (Any One)	1T6-A 1P6-B	5	80	20	100	40	100	4
		Total		30	480	120	600	240	600	24

* Semester end examination

Note:

1. The duration of each theory class should be a minimum of 48 minutes.
2. TH = Theory, IM = Internal Marks.
3. One credit is equivalent to one hour of Teaching per week, that is to say, for each subject, 48 Minutes * 5 (weekly periods) = 240 Minutes = 4 Hours per week i.e. 4 Credits.
4. Each semester will consist of at least 15 weeks of Academic Work equivalent to 90 actual teaching days.
5. **In case of practical courses the total periods per week should be 10.**
6. For Semesters I, II, III & IV, students shall opt for one subject from Ability Enhancement Courses (AEC) and one subject from Skill Enhancement Courses (SEC). The Core Courses will remain compulsory
7. The syllabus and question paper pattern of Second Language subject of B. Com. Semester; I, II, III & IV i.e. a) Supplementary English b) Marathi c) Hindi will be as per the Commerce Language Board.
8. # The syllabus and question paper pattern of other second languages like Sanskrit, Urdu, Guajrati, Telegu, Bengali, Persian, Arabic, Pali & Prakrit and Latin will be as per the Boards of the faculty of Arts for B.A. Semester- I, II, III & IV respectively

Vocational Courses: Semester -I

Course Code	Subjects	Total Hours	Examination Scheme					Total Marks (TH. +PR +IM)	Credits
			Theory (Uni)		Internal (College)		Practical (Uni)		
			Marks Theory Paper	Max Marks (IM)	Marks Practical (PR)	Min Passing Marks			
1T7	Entrepreneurship Development - I	60	80	20	-	40	100	4	

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1T8	1T8.1- Computer Application-I OR 1T8.2- Principles and Practice of Insurance-I OR 1T8.3- Advertising, Sales Promotion & Sales Management-I	60	80	20	-	40	100	4
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(B)

B.Com. – Semester - II

Sr. No.	Course Type	Course/Subject Name	Course Code	Teaching Scheme	Examination Scheme				Total Marks	Credits
					Total Periods per Week	Max. Marks (TH)*	Max. Marks (IM)	Total Marks		
1	CC 5	Statistics and Business Mathematics	2T1	5	80	20	100	40	100	4
2	CC 6	Business Economics - II	2T2	5	80	20	100	40	100	4
3	CC 7	Compulsory English	2T3	5	80	20	100	40	100	4
4	CC 8	Second language Supplementary English/ Marathi/ Hindi/ Other Languages # OR Vocational Course	2T4.1 2T4.2 2T4.3	5	80	20	100	40	100	4

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5	AEC 2	Commercial Services OR Fundamentals of Banking (Any One) OR Vocational Course	2T5- A 2T5-B	5	80	20	100	40	100	4
6	SEC 2	Financial Markets Operations OR Skill Development (Any one)	2T6- A 2T6-B	5	80	20	100	40	100	4
		Total		30	480	120	600	240	600	24

* Semester end examination

Note:

1. The duration of each theory class should be a minimum of 48 minutes.
2. TH = Theory, IM = Internal Marks.
3. One credit is equivalent to one hour of Teaching per week, that is to say, for each subject, 48 Minutes * 5 (weekly periods) = 240 Minutes = 4 Hours per week i.e. 4 Credits.
4. Each semester will consist of at least 15 weeks of Academic Work equivalent to 90 actual teaching days.
5. **. In case of practical courses the total periods per week should be 10.**
6. For Semesters I, II, III & IV, students shall opt for one subject from Ability Enhancement Courses (AEC) and one subject from Skill Enhancement Courses (SEC). The Core Courses will remain compulsory
7. The syllabus and question paper pattern of Second Language subject of B. Com. Semester; I, II, III & IV i.e. a) Supplementary English b) Marathi c) Hindi will be as per the Commerce Language Board.
8. # The syllabus and question paper pattern of other second languages like Sanskrit, Urdu, Guajrati, Telegu, Bengali, Persian, Arabic, Pali & Prakrit and Latin will be as per the Boards of the faculty of Arts for B.A. Semester- I, II, III & IV respectively





Vocational Courses: Semester -II

Course Code	Subjects	Total Hours	Examination Scheme					Total Marks (TH. +PR +IM)	Credits
			Theory (Uni)		Internal (College)		Practical (Uni)		
			Marks Theory Paper	Max Marks (IM)	Marks Practical (PR)	Min Passing Marks			
2T7	Entrepreneurship Development – II	60	80	20	-	40	100	4	
2T8	2T8.1- Computer Application-II OR 2T8.2- Principles and Practice of Insurance-II OR 2T8.3- Advertising, Sales Promotion & Sales Management-II	60	80	20	-	40	100	4	




(C)
B.Com. – Semester - III

Sr. No.	Course Type	Course/Subject Name	Course Code	Teaching Scheme	Examination Scheme				Total Marks	Credits
					Total Periods per Week	Max. Marks (TH)*	Max. Marks (IM)	Total Marks		
1	CC 9	Financial Accounting – I	3T1	5	80	20	100	40	100	4
2	CC 10	Monetary Economics - I	3T2	5	80	20	100	40	100	4
3	CC 11	Compulsory English	3T3	5	80	20	100	40	100	4
4	CC 12	Second language Supplementary English/ Marathi/ Hindi/ Other Languages # OR Vocational Course	3T4.1 3T4.2 3T4.3	5	80	20	100	40	100	4
5	AEC 3	Company Law OR Income Tax (Any One) OR Vocational Course	3T5-A 3T4-B	5	80	20	100	40	100	4
6	SEC 3	Holistic Development OR Computerized Accounting (Any One)	3T6-A 3P6-B	5	80	20	100	40	100	4
		Total		30	480	100	600	240	600	24

* Semester end examination

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Note:

1. The duration of each theory class should be a minimum of 48 minutes.
2. TH = Theory, IM = Internal Marks.
3. One credit is equivalent to one hour of Teaching per week, that is to say, for each subject, 48 Minutes * 5 (weekly periods) = 240 Minutes = 4 Hours per week i.e. 4 Credits.
4. Each semester will consist of at least 15 weeks of Academic Work equivalent to 90 actual teaching days.
5. **. In case of practical courses the total periods per week should be 10.**
6. For Semesters I, II, III & IV, students shall opt for one subject from Ability Enhancement Courses (AEC) and one subject from Skill Enhancement Courses (SEC). The Core Courses will remain compulsory
7. The syllabus and question paper pattern of Second Language subject of B. Com. Semester; I, II, III & IV i.e. a) Supplementary English b) Marathi c) Hindi will be as per the Commerce Language Board.
8. # The syllabus and question paper pattern of other second languages like Sanskrit, Urdu, Guajrati, Telegu, Bengali, Persian, Arabic, Pali & Prakrit and Latin will be as per the Boards of the faculty of Arts for B.A. Semester- I, II, III & IV respectively

Vocational Courses: Semester - III

Course Code	Subjects	Total Hours	Examination Scheme				Total Marks (TH. PR IM)	Credits
			Theory (Uni)	Internal (College)	Practical (Uni)			
			Max Marks Theory Paper (TH)	Max Marks (IM)	Max Marks Practical (PR)	Min Passing Marks		
3T7	Entrepreneurship Development- III	60	80	20	-	40	100	4
3T8	3T8.1- Computer Application-III OR 3T8.2- Principles and Practice of Insurance-III OR 3T8.3- Advertising, Sales Promotion & Sales Management-III	60	80	20	-	40	100	4

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(D)
B.Com. – Semester – IV

Sr. No.	Course Type	Course/Subject Name	Course Code	Teaching Scheme	Examination Scheme				Total Marks	Credits
					Total Periods per Week	Max. Marks (TH)*	Max. Marks (IM)	Total Marks		
1	CC 13	Financial Accounting - II	4T1	5	80	20	100	40	100	4
2	CC 14	Monetary Economics – II	4T2	5	80	20	100	40	100	4
3	CC 15	Compulsory English	4T3	5	80	20	100	40	100	4
4	CC 16	Second language Supplementary English/ Marathi/ Hindi/ Other Languages # OR Vocational Course	4T4.1 4T4.2 4T4.3	5	80	20	100	40	100	4
5	AEC 4	Organizational Behaviour OR Banking Procedure & Practice (Any One) OR Vocational Course	4T5-A 4T5-B	5	80	20	100	40	100	4
6	SEC - 4	Secretarial Practice OR Insurance Procedure & Practice (Any One)	4T6-A 4T6-B	5	80	20	100	40	100	4
		Total		30	480	120	600	240	600	24

* Semester end examination

Note:

1. The duration of each theory class should be a minimum of 48 minutes.
2. TH = Theory, IM = Internal Marks.
3. One credit is equivalent to one hour of Teaching per week, that is to say, for each subject, 48 Minutes * 5 (weekly periods) = 240 Minutes = 4 Hours per week i.e. 4 Credits.
4. Each semester will consist of at least 15 weeks of Academic Work equivalent to 90 actual teaching days.
5. **. In case of practical courses the total periods per week should be 10.**
6. For Semesters I, II, III & IV, students shall opt for one subject from Ability Enhancement Courses (AEC) and one subject from Skill Enhancement Courses (SEC). The Core Courses will remain compulsory
7. The syllabus and question paper pattern of Second Language subject of B. Com. Semester; I, II, III & IV i.e. a) Supplementary English b) Marathi c) Hindi will be as per the Commerce Language Board.
8. # The syllabus and question paper pattern of other second languages like Sanskrit, Urdu, Guajrati, Telegu, Bengali, Persian, Arabic, Pali & Prakrit and Latin will be as per the Boards of the faculty of Arts for B.A. Semester- I, II, III & IV respectively

Vocational Courses :Semester-IV

Course Code	Subjects	Total Hours	Examination Scheme				Total Marks (TH. + PR + IM)	Credits
			Theory (Uni)	Internal (College)	Practical (Uni)			
			Max Marks Theory Paper (TH)	Max Marks (I)	Max Marks Practical (PR)	Min Passing Marks		
4T7	Entrepreneurship Development-IV	60	80	20	-	40	100	4

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4T8	4T8.1- Computer Application- IV OR 4T8.2- Principles and Practice of Insurance-IV OR 4T8.3- Advertising, Sales Promotion and Sales Management-IV	60	80	20	-	40	100	4
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B.Com. – Semester - V

Sr. No.	Course Type	Course/Subject Name	Course Code	Teaching Scheme	Examination Scheme				Total Marks	Credits
					Total Periods per Week	Max. Marks (TH)	Max. Marks (IM)	Total Marks		
1	CC 17	Financial Accounting - III	5T1	5	80	20	100	40	100	4
2	CC 18	Tax Procedure and Practice	5T2	5	80	20	100	40	100	4
3	CC 19	Human Resource Management	5T3	5	80	20	100	40	100	4
4	CC 20	Agricultural Economics	5T4	5	100	20	100	40	100	4
5	DSE 1	Cost Accounting OR Commercial Psychology OR Mercantile Law I OR Business Entrepreneurship Development OR Vocational Course	5T5-A 5T5-B 5T5-C 5T5-D	5	80	20	100	40	100	4
6	SEC 5	Company Audit OR Internship # OR Vocational Course	5T6-A 5I6-B	5 --	80 --	20 100 #	100 100 #	40 40 #	100 100 #	4 4 #
		Total		30	480	120	600	240	600	24

* Semester end examination

Note:

1. The duration of each theory class should be a minimum of 48 minutes.
2. TH = Theory, IM = Internal Marks.
3. One credit is equivalent to one hour of Teaching per week, that is to say, for each subject, 48 Minutes * 5 (weekly periods) = 240 Minutes = 4 Hours per week i.e. 4 Credits.
4. Each semester will consist of 15 to 18 weeks of Academic Work equivalent to 90 actual teaching days.
5. **In case of practical courses the total periods per week should be 10.**
6. For Semester V & VI, students have to opt for one subject from Discipline Specific Electives (DSE). The Core Courses will remain compulsory.

Vocational Courses: Semester-V

Course Code	Subjects	Total Hours	Examination Scheme				Total Marks (TH. + PR + IM)	Credits
			Theory (Uni)	Internal (College)	Practical (Uni)			
			Max Marks Theory Paper (TH)	Max Marks (IM)	Max Marks Practical (PR)	MinPassing Marks		
5T7	Entrepreneurship Development - V	60	80	20	-	40	100	4
5T8	5T8.1 Computer Application-V OR 5T8.2 Principles and Practice of Insurance-V OR 5T8.3 Advertising, Sales Promotion and Sales Management-V	60	80	20	-	40	100	4

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(F)

B.Com. – Semester - VI

Sr. No.	Course Type	Course/Subject Name	Course Code	Teaching Scheme	Examination Scheme				Total Marks	Credits
				Total Periods per Week	Max. Marks (TH)	Max. Marks (IM)	Total Marks	Min. Passing Marks		
1	CC 21	Financial Accounting – IV	6T1	5	80	20	100	40	100	4
2	CC 22	International Economics	6T2	5	80	20	100	40	100	4
3	CC 23	Advanced Statistics	6T3	5	80	20	100	40	100	4
4	CC 24	Financial Management	6T4	5	80	20	100	40	100	4
5	DSE 2	Managerial Accounting OR Hospitality and Health Care Management OR Mercantile Law II OR Commercial Geography in Vidarbha Region (Any One) OR Vocational Course	6T5-A 6T5-B 6T5-C 6T5-D	5	80	20	100	40	100	4
6	SEC 6	Marketing Process OR Advertising Skills OR Vocational Course	6T6-A 6T6-B	5	80	20	100	40	100	4

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			Total	30	480	120	600	240	600	24
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* Semester end examination

Note:

1. The duration of each theory class should be a minimum of 48 minutes.
2. TH = Theory, IM = Internal Marks.
3. One credit is equivalent to one hour of Teaching per week, that is to say, for each subject, 48 Minutes * 5 (weekly periods) = 240 Minutes = 4 Hours per week i.e. 4 Credits.
4. Each semester will consist of 15 to 18 weeks of Academic Work equivalent to 90 actual teaching days.
5. **In case of practical courses the total periods per week should be 10.**
6. For Semester V & VI, students have to opt for one subject from Discipline Specific Electives (DSE). The Core Courses will remain compulsory.

A student must compulsorily complete **all the core courses** (CC-1 to CC-24) of first, second year and third year along with total **144** credits by end of Semester VI to be eligible to obtain **Degree** at the end of 3rd year.

Vocational Courses :Semester-VI

Course Code	Subjects	Total Hours	Examination Scheme				Total Marks (TH. +PR +IM)	Credits
			Theory (Uni)	Internal (College)	Practical (Uni)			
			Max Marks Theory Paper (TH)	Max Marks (IM)	Max Marks Practical (PR)	Min Passing Marks		
6T7	Entrepreneurship Development -VI	60	80	20	-	40	100	4

6T8	6T8.1 Computer Application-VI OR 6T8.2 Principles and Practice of Insurance-VI OR 6T8.3 Advertising, Sales Promotion and Sales Management-VI	60	80	20	-	40	100	4
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Course Composition Matrix:

	Sem I	Sem II	Sem III	Sem IV	Sem V	Sem VI	Total Courses
CC	4	4	4	4	4	4	24
AECC	1	1	1	1	-	-	4
SEC	1	1	1	1	1	1	6
DSE	-	-	-	-	1	1	2
Total Sem Credits	24	24	24	24	24	24	36
Total Credits	144						

***Detailed curriculum contents of courses in 1st & 2nd Semester are mentioned in**

Appendix – 2**1. Workload**

Workload Chart (70 periods per week) (Odd Semesters)

B.Com. Semester I				B.Com. Semester III				B.Com. Semester V			
Sr. No.	Course Type	Course/Subject	No. of Periods	Sr. No.	Course Type	Subjects	No. of Periods	Sr. No.	Course Type	Subjects	No. of Periods
1	CC	Fundamentals of Accounting	5	1	CC	Financial Accounting - I	5	1	CC	Financial Accounting - III	5
2	CC	Business Economics - I	5	2	CC	Monetary Economics - I	5	2	CC	Tax Procedure and Practice	5
3	AEC	Commercial Firms OR Digital Marketing OR Vocational Course	5	3	AEC	Company Law OR Income Tax OR Vocational Course	5	3	CC	Human Resource Management	5
4	SEC	Business Skills OR MS-Office	5	4	SEC	Holistic Development OR Computerized Accounting	5	4	CC	Agricultural Economics	5
								5	DSE	Cost Accounting OR Commercial Psychology OR	5

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		Fundamentals of Banking				Banking Procedure & Practice						
4	SEC	Financial Market Operations OR Skill Development	5	4	SEC	Secretarial Practice OR Insurance Procedure & Practice	5	4	CC	Financial Management	5	
								5	DSE	Managerial Accounting OR Hospitality and Health Care OR Management Mercantile Law II OR Commercial Geography in Vidarbha Region OR Vocational Course	5	
								6	SEC	Marketing Process OR Advertising Skills OR Vocational Course	5	

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Total Periods	20					20					30
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Weekly Workload Chart (Languages) (For Semesters I,II, III & IV)

Sr. No.	Courses/ Subjects	Periods
1	Compulsory English	5 Periods of Theory + 1 Period of Tutorial for a Batch of 20 Students
2	Second language Supplementary English/ Marathi/ Hindi/Other Languages	5 Periods of Theory

13. Assessment

- The final total assessment of the candidates is made in terms of Continuous Internal Evaluation (CIE) and an external assessment for each course/subject taken together.
- For each paper (other than Internship), 20 marks will be Continuous Internal Evaluation and 80 marks for semester end examination (external assessment) to be conducted at college level (Odd semesters examinations) and RTM Nagpur University level (Even semester examinations)
- All subjects shall have a wokload of 5 periods per week, including 4 periods of theory and 1 period for classroom activity-based teaching per week. For Compulsory English 1 additional Tutorial period for a batch of 20 students is allotted.
- Expected classroom activities shall consist of the following: (a) Group Discussion (b) Seminars (c) Power Point Presentations (d) Elocution (e) Debate (f) Role Play (g) Case Studies (h) Educational Games. The teacher is expected to undertake a minimum of four of the aforesaid activity.

Continuous Internal Evaluation

1a	Attendance of the student during a particular semester	05 marks
1b	An assignment based on curriculum to be assessed by the teacher concerned	05 marks
1c	Activity and Practical based assessment as per activity / practical record document	10 marks
1	Internal assessment Total marks	20
2	Semester wise End Examination marks	80
Total Marks Per Course		100

- Each subject teacher must circulate the list of minimum 5 activities/practical of fields assignment/mini project/market surveys/research papers & research/live projects etc. (based on 5 COs) at the beginning of course and evaluate the same for 10 marks as per 1c above.

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- There shall be no separate / extra allotment of workload to the concerned teacher. He/ She shall conduct the CIE activity during the regular teaching days / periods as a part of regular teaching activity.
 - The internal marks will be communicated to the University at the end of each semester, but before the semester end examinations / as instructed by university. These marks will be considered for the declaration of the results.
 - The record of internal marks, evaluation & result should be maintained for a period of one year by respective institute/college for verification by competent authority.
- The maximum and minimum marks which each subject carries in B.Com. Semester - I, Semester - II, Semester - III, Semester - IV, Semester - V & Semester - VI Examination are as indicated in Paragraph 12. A, B, C, D, E & F respectively

14. (A) The scope of the subjects and pattern of examination shall be as indicated in the Syllabus (Appendix - 2)
- (B) The Medium of instructions and examinations shall be in ENGLISH or HINDI or MARATHI.
- (C) The Maximum/minimum marks which each subject carries & workload in B.Com. 1st, 2nd, 3rd, 4th, 5th and 6th Semester Examination shall be as indicated in Examination & Teaching Scheme (item no 12) "A", "B", "C", "D", "E" and "F" respectively.

Internship and its evaluation

During the fifth semester, those students who opt for SEC 5 as "Internship" will have to undergo an internship of 6-10 weeks (Minimum 120 hours) with industry, business, service or social organization. Article ship attended during the fifth semester of B.Com. for Professional Courses like CA/CS/ICWA/CMA/CFA, etc. will be considered as "Internship" provided appropriate documentary proofs are submitted by the student. Students should submit an authentic Internship Project Completion Certificate issued by the competent authority of the business/institution under whom the internship is undertaken. The respective college will assess and evaluate the same as per parameters (like PowerPoint Presentation, Brief Report, etc.) laid down by the college from time to time.

15. Standard of Passing

The scope of the subject, percentage of passing in Theory and Project and CIE will be governed as per following rules:

- (i) In order to pass the Bachelor of Commerce (B.Com.) 1st, 2nd, 3rd, 4th, 5th and 6th Semester Examinations, an examinee shall obtain not less than 40 % marks in each paper, that is a student must obtain 40 marks in the written Examination conducted by the College/University and in internal assessment (CIE) put together.
- (ii) An examinee who is unsuccessful at the examination shall be eligible for admission to the subsequent examinations on payment of a fresh fee prescribed for the examination together with the conditions of the ordinance in force from time to time.

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16. Credit and Grade Point System:

A. Conversion of Marks to Grades and Calculations of SGPA (Grade Point Average) and CGPA (Cumulative Grade Point Average): In the Credit and Grade Point System, the assessment of individual Courses in the concerned examinations will be on the basis of marks only, but the marks shall later be converted into Grades by some mechanism wherein the overall performance of the Learners can be reflected after considering the Credit Points for any given course. However, the overall evaluation shall be designated in terms of Grade. There are some abbreviations used here that need an understanding of each and every parameter involved in grade computation and the evaluation mechanism. The abbreviations and formulae used are as follows: -

Abbreviations and Formulae Used

G: Grade

GP: Grade Points

C: Credits

CP: Credit Points

CG: Credits X Grades (Product of credits & Grades)

SGPA = ΣCG : Sum of Product of Credits & Grades points / ΣC : Sum of Credits points

SGPA: Semester Grade Point Average shall be calculated for individual semesters. (It is also designated as GPA)

CGPA: Cumulative Grade Point Average shall be calculated for the entire Programme by considering all the semesters taken together.

CGPA to Percentage (%) conversion formula: Percentage (%) = (CGPA) * 10

After calculating the SGPA for an individual semester and the CGPA for entire program, the value can be matched with the grade in the Grade Point table as per the ten (10) Points Grading System and expressed as a single designated GRADE such as O, A, B, C, D, P and F

Sr. No.	Letter Grade	Grade Points	Mark Range	Performance
1	O	10	Above 90 upto 100	Outstanding
2	A+	9	Above 80 upto 90	Excellent
3	A	8	Above 70 upto 80	Very Good
4	B+	7	Above 60 upto 70	Good
5	B	6	Above 50 upto 60	Above Average
6	C	5	Above 45 upto 50	Average
7	P	4	40 to 45	Pass
8	F	0	Below 40	Fail
9	AB	0	Absent	Fail

A student obtaining Grade F shall be considered failed and will be required to reappear in the examination.

- B.** Division at the B.Com. semester VI examination shall be declared on the basis of the aggregate marks at the B.Com. semester I, semester II, semester III, semester IV, semester V and semester VI examinations taken together and the CGPA will be calculated and notified.
- C.** **The successful examinees at the B.Com. semester VI examination shall be awarded division based on CGPA**
- D.** The percentage of passing marks in each subject shall be as indicated in Examination Scheme (item no 12) "A", "B", "C", "D", "E" and "F" respectively.
- E.** Unsuccessful examinees at the above examinations can be readmitted to the same examination on payment of a fresh fee and such other fees as may be prescribed.
- F.** Provisions of **Ordinance No. 3 of 2007** relating to the award of Grace Marks for passing an examination, securing higher division / class and for securing distinction in subject(s) shall be applicable.
- G.** University guidelines and directions issued from time to time regarding Improvement of Results, Reassessment/Revaluation and Incentive Marks shall be applicable to B. Com. Program covered under this direction.
- H.** Notwithstanding anything to the contrary in this Direction, no person shall be admitted to an examination under this Ordinance, if he/ she has already passed the same examination or an equivalent examination of any other University.
- I.** Examinees passing all the **Bachelor of Commerce (B.Com.)** Examination shall on payment of the prescribed fees shall receive a Degree in the prescribed form signed by the Vice-Chancellor.
- J.** The aforesaid Amendment shall come into force from the date of its issuance and shall remain in force till the relevant Ordinance comes into being in accordance with the provisions of the Maharashtra Public Universities. Act, 2016 (Mah. Act No. VI of 2017).
- K.** The marks for internal assessment should be communicated to the University within the time limit as per university norms. The record of conduct of such examination, evaluation and marks for internal assessment should be maintained for a period of at least **one** year by the respective college / Department for the verification by the competent authority.

17. Promotion to Higher Semester (A.T.K.T.):

- A.** The unsuccessful candidate of any semester examination shall be **ALLOWED TO KEEP THE TERM (ATKT)** in accordance with the following table: (Theory and Internal assessment of that theory subject shall be jointly considered as single passing head).

Admission to academic year	Candidate should have passed All courses of the following examination	Candidate should have filled the examination form and appeared for the following examinations	Candidate should have passed in Minimum 50% courses of the following examination

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1st Semester	H.S.S.C/equivalent	-----	-----
2nd Semester	-----	1st Semester	-----
3rd Semester	-----	2nd Semester	50% courses of 1st and 2nd Semesters taken together
4th Semester	-----	3rd Semester	As Above
5th Semester	1st and 2nd Semesters	4th Semester	50% courses of 3rd and 4th Semesters taken together
6th Semester*	As Above	5th Semester	As Above

B. Note: (*) A candidate admitted to Final Semester can appear for Final Semester examination however the result of the Final Semester examination will be withheld (NCL – Not Cleared lower semester examinations) unless the candidate clears all the lower examinations of the **B.Com. Program.**

*Note: For calculating the requirement of fifty percent passing heads fraction if any is to be ignored as per the provisions of Direction no. 10 of 2019.

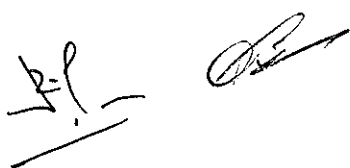
C. Pattern of Question Papers of B.Com. year end Examination:

- The question paper should be set in such a manner to cover the complete syllabus as prescribed by the University.
- The Semester End examination shall be held as per the schedule notified by the University.
- The question paper shall be of 80 marks & the time duration of the Semester End examination would be 3 hours.
- Question Paper Pattern for the courses included in this syllabus will be as per Appendix – 2**
- The paper setters/moderators shall submit the proposed marking scheme (Memorandum of Instructions) along with the question paper so that the students can be given due credit for precise answers.

18. Absorption Scheme for Examinees of B.Com. CBS Pattern Course (Introduced in 2016):

- The students of the B.Com. CBS Syllabus (Introduced in 2016) immediately preceding the new course under this direction shall be given a chance to appear for **Five** more consecutive examinations according to the old B.Com. CBS syllabus (Introduced in 2016). The College shall conduct the examinations of odd semesters whereas the University shall conduct the examination of even semester courses for **five** more consecutive examinations after the new scheme of examination is introduced as per following table:

B.Com. Examination	Attempt 1	Attempt 2	Attempt 3	Attempt 4	Attempt 5



B.Com. Sem I	Winter 2021	Summer 2022	Winter 2022	Summer 2023	Winter 2023
B.Com. Sem II	Summer 2022	Winter 2022	Summer 2023	Winter 2023	Summer 2024
B.Com. Sem III	Winter 2022	Summer 2023	Winter 2023	Summer 2024	Winter 2024
B.Com. Sem IV	Summer 2023	Winter 2023	Summer 2024	Winter 2024	Summer 2025
B.Com. Sem V	Winter 2023	Summer 2024	Winter 2024	Summer 2025	Winter 2025
B.Com. Sem VI	Summer 2024	Winter 2024	Summer 2025	Winter 2025	Summer 2026

The students are required to clear all their papers within the stipulated time. The students clearing all the papers of the old scheme of Examination (B.Com. CBS Syllabus Introduced in 2016) shall be awarded a Degree according to the old scheme of Examination. But the students who failed to clear their course/s in 5 consecutive attempts as per this clause, will be absorbed in the scheme of examination under this direction as per following guidelines:



- A. The candidates who have cleared B.Com. 1st year (Semester I and II) of the old course (CBS Pattern - Introduced in 2016) examination shall be eligible for admission to B.Com. 2nd Year of the new course (CBCS) but in such case the student will have to clear all those subjects (B.Com. Sem I and II) which were not included in the previous CBS syllabus (introduced in 2016) but are part of the new syllabus.
- B. The candidates who have cleared B.Com. 2nd year (Semester I to IV) of the old course (CBS Pattern - Introduced in 2016) examination shall be eligible for admission to B.Com. 3rd Year of the new course (CBCS) but in such case the student will have to clear all those subjects (B.Com. Sem I, II, III and IV) which were not included in the previous CBS syllabus (introduced in 2016) but are part of new syllabus.

II. CLARIFICATION ON ABSORPTION SCHEME

The absorption of students of previous CBS course (Introduced in 2016) referred above shall be made to the new course in the following manner:

Situation I: A student had completed 1st year of B.Com. as per CBS syllabus (introduced in 2016) but due to some reasons the student is dropped out for subsequent years of the previous syllabus (B.Com. CBS Syllabus)

A student who has passed all courses of B.Com. 1st year CBS Pattern Programme (Introduced in 2016), shall be admitted to B.Com. 2nd Year CBCS Pattern but he/ she must complete those courses which are not considered to be equivalent with the previous CBS pattern examination. In such a case a student will be required to take nominal admission to B.Com. 1st year under this new direction by paying Rs. 500 and will fill and submit the exam form of B.Com. 1st and/or 2nd Semester of the new

syllabus (as per this direction) for those courses only which are not considered to be equivalent courses with old syllabus (B.Com. CBS syllabus). The student will also be allowed to fill and submit the regular exam form semester III.

Situation II: A student has not completed 1st year of B.Com. as per CBS syllabus (introduced in 2016) but has cleared few of the courses of 1st year and is dropped out for subsequent years of the previous syllabus (B.Com. CBS Syllabus)

A student who has cleared 6 or more courses of B.Com. CBS syllabus (introduced in 2016) and has backlogs in remaining courses will be allowed to take admission into 2nd year of B.Com. CBCS Pattern under this direction, but he/she must complete those courses which are not considered to be equivalent with the previous CBS pattern examination. In such a case a student will be required to take nominal admission to B.Com. 1st year under this new direction by paying Rs. 500 and will fill and submit the exam form of B.Com. 1st and/or 2nd Semester of the new syllabus (as per this direction) for those courses only which are not considered to be equivalent courses with old syllabus (B.Com. CBS syllabus). The student will also be allowed to fill and submit the regular exam form semester III.

A student who has backlog in 7 or more courses of B.Com. CBS syllabus (introduced in 2016). In such a case a student will not be eligible for admission to B.Com. 2nd year CBCS Pattern and will be required to take nominal admission to B.Com. 1st year under this new direction by paying Rs. 500 and will fill and submit the exam form of B.Com. 1st and/or 2nd Semester of the new syllabus (as per this direction) for those courses only which are not considered to be equivalent courses with old syllabus (B.Com. CBS syllabus). The student will be able to take admission in 2nd year after successful completion of B.Com. 1st year under this new syllabus.

Situation III: A student has completed 2nd year of B.Com. as per CBS syllabus (introduced in 2016) and has cleared all the courses of 2nd Year and is dropped out for subsequent years of the previous syllabus (B.Com. CBS Syllabus)

A student who has passed all courses of B.Com. 1st year and 2nd year under CBS Pattern Syllabus (Introduced in 2016), shall be admitted to B.Com. 3rd Year CBCS Pattern but he/she must complete those courses which are not considered to be equivalent with the previous CBS pattern examination. In such a case a student will be required to take nominal admission to B.Com. 1st and 2nd year under this new direction by paying Rs. 500 for each year and will fill and submit the exam form of B.Com. 1st to 4th semester of the new syllabus (as per this direction) for those courses only which are not considered to be equivalent courses with old syllabus (B.Com. CBS syllabus). The student will also be allowed to fill and submit the regular exam form semester V.

Situation IV: A student has not completed 2nd year of B.Com. as per CBS syllabus (introduced in 2016) but has cleared few of the courses of 2nd Year and is dropped out for subsequent years of the previous syllabus (B.Com. CBS Syllabus)

A student who has passed 6 or more courses of B.Com. 2nd year under CBS Pattern Syllabus (Introduced in 2016) and has backlogs for remaining courses, shall be

admitted to B.Com. 3rd Year CBCS Pattern but he/she must complete those courses which are not considered to be equivalent with the previous CBS pattern examination. In such a case a student will be required to take nominal admission to B.Com. 1st and 2nd year under this new direction by paying Rs. 500 for each year and will fill and submit the exam form of B.Com. 1st to 4th semester of the new syllabus (as per this direction) for those courses only which are not considered to be equivalent courses with old syllabus (B.Com. CBS syllabus). The student will also be allowed to fill and submit the regular exam form semester V.

A student has backlogs in 7 or more courses of B.Com. 2nd year under CBS Pattern Syllabus (Introduced in 2016) and has cleared the remaining courses. In such a case a student will be required to take nominal admission to B.Com. 1st and 2nd year under this new direction by paying Rs. 500 for each year and will fill and submit the exam form of B.Com. 1st to 4th semester of the new syllabus (as per this direction) for those courses only which are not considered to be equivalent courses with old syllabus (B.Com. CBS syllabus). Such student shall be admitted to B.Com. 3rd Year only after successful completion of those courses which are not considered to be equivalent with the previous CBS pattern examination.

III. Equivalence of Subjects

The equivalence & eligibility for exemption of subjects for the students absorbed in the new course shall be as follows:

Name of Course in New Scheme (CBCS)	Semester Examination	Name of Equivalent Course in Old Scheme (2016)	Semester Examination
Fundamentals of Accounting	I	Financial Accounting - I	I
Business Economics - I	I	Business Economics - I	I
Compulsory English	I	Compulsory English	I
Second language Supplementary English/ Marathi Hindi Other Languages #	I	Second language Supplementary English/ Marathi Hindi Other Languages #	I
Commercial Firms	I	Company Law	I
Digital Marketing	I	NO	
Business Skills	I	Business Organization	I
MS Office	I	NO	
Statistics and Business Mathematics	II	Statistics and Business Mathematics	II
Business Economics - II	II	Business Economics - II	II
Compulsory English	II	Compulsory English	II
Second language	II	Second language	II

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Supplementary English/ Marathi Hindi Other Languages #		Supplementary English/ Marathi Hindi Other Languages #	
Commercial Services	II	Secretarial Practice	II
Fundamentals of Banking	II	NO	
Financial Markets Operations	II	Business Management	II
Skill Development	II	NO	
Financial Accounting - I	III	Financial Accounting - II	III
Monetary Economics - I	III	Monetary Economics - I	III
Compulsory English	III	Compulsory English	III
Second language Supplementary English/ Marathi Hindi Other Languages #	III	Second language Supplementary English/ Marathi Hindi Other Languages #	III
Company Law	III	Business Law	III
Income Tax	III	Income Tax	IV
Holistic Development	III	Business Communication and Management	III
Computerized Accounting	III	NO	
Financial Accounting - II	IV	Financial Accounting - III	IV
Monetary Economics - II	IV	Monetary Economics - II	IV
Compulsory English	IV	Compulsory English	IV
Second language Supplementary English/ Marathi Hindi Other Languages #	IV	Second language Supplementary English/ Marathi Hindi Other Languages #	IV
Organizational Behaviour	IV	Skill Development	IV
Banking Procedure & Practice	IV	NO	
Secretarial Practice	IV	NO	
Insurance Procedure & Practice	IV	NO	
Financial Accounting - III	V	Financial Accounting - IV	V
Tax Procedure and Practice	V	Business Finance I OR Management Process	V V
Human Resource Management	V	Marketing Management OR Computerized Accounting	V V
Agricultural Economics	V	Indian Economy I	V

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Cost Accounting	V	Cost Accounting	V
Commercial Psychology	V	NO	
Mercantile Law I	V	NO	
Business Entrepreneurship Development	V	NO	
Company Audit	V	Auditing	V
Internship	V	NO	
Financial Accounting – IV	VI	Financial Accounting – V	VI
International Economics	VI	Indian Economy II	VI
Advanced Statistics	VI	Advanced Statistics	VI
Financial Management	VI	Business Finance II OR Industrial Law	VI VI
Managerial Accounting	VI	Management Accounting	VI
Hospitality and Health Care Management	VI	NO	
Mercantile Law II	VI	NO	
Commercial Geography in Vidarbha Region	VI	NO	
Marketing Process	VI	Human Resource Management OR Indirect Tax	VI VI
Advertising Skills	VI	NO	

(All these subjects have no equivalent subjects in the B.Com. Previous Course (CBS Pattern) Examination (introduced in 2016). Hence, students desiring for absorption in New Course (CBCS Pattern) under this Direction are mandatorily required to appear for these subjects in respective semesters.*

The above absorption scheme of B.Com. shall be effective till the introduction of new Syllabus.

19. Provision for Multiple Exit

The B.Com. program offered under this direction provides an opportunity to students for multiple exits from the program as per following conditions:

- A student can exit the program after successful completion of 1st and 2nd Semester courses and obtaining 48 credits. Such a student is eligible to be awarded 'Certificate in Commerce' by the University.
- A student can exit the program after successful completion of 1st, 2nd, 3rd and 4th Semester courses and obtaining 96 credits. Such a student is eligible to be awarded 'Diploma in Commerce' by the University.
- A student who has completed the 3 years program and earned 144 credits will be considered eligible for award of 'Bachelor of Commerce' degree by the University.

- d. A student who wishes to exit the program before completion of 3 years is required to apply to the university through Principal.
- e. A student who opted for exit from the program before completion of 3 years (a & b) above shall be eligible for admission to next year of the program in any subsequent academic session. However, if at the time of admission, if this scheme of examination is not in force, the student will have to complete the program according to the provisions made under the direction prevailing at the time of such admission.

20. Provision for Transfer of Credits

B.Com. program offered under this direction provides enhanced academic flexibility to students in terms of selecting the courses they want to learn. A student can opt for any course from any statutory/recognized University or any recognized online learning platform such as SWAYAM/NPTEL in lieu of a course (except Core Course and Discipline Specific Electives) mentioned in this scheme of examination. Similarly, a student can opt for transfer of credits by successfully completing the course recognized by the 'Adult and Continuing Education Centre' of Rashtrasant Tukadoji Maharaj Nagpur University. The mechanism for transfer of credits earned through these courses to be adhered is mentioned here:

1. A student seeking for facility for transfer of credits earned from any other platform will have to mandatorily open an account with 'Academic Bank of Credits' and upload the credits so earned therein.
2. Any Core Course or Discipline Specific Elective mentioned in this scheme of examination cannot be opted out by a student.
3. A student can opt out any course other than Core Course/Discipline Specific Elective and earn equal number of credits by completing any ODL or Online course/s from any statutory/recognized University or any recognized online learning platform such as SWAYAM/NPTEL.
4. A student can opt out any course other than Core Course/ Discipline Specific Elective and earn equal number of credits by successfully completing the course recognized by the 'Adult and Continuing Education Centre' of Rashtrasant Tukadoji Maharaj Nagpur University.
5. If a student is willing to opt out any such course, he/she will have to mention this while submitting the examination form to the University for respective semester.
6. A certificate of completion of such an ODL/Online course shall be submitted by the student to the University through college before end term evaluation.




7. Such a certificate shall mandatorily have the number of credits, duration of the course and grades obtained by the student and shall preferably have a QR code for verification.
8. The college shall submit the grades and marks obtained by the student to the University along with Internal Assessment marks for the concerned examination.
9. If a student has opted for an ODL/Online course in a particular semester and failed to submit the certificate within prescribed time, the student will be marked for 'Absent' for a particular course in that examination. Such a student will be required to fill in the examination form in the consecutive attempt and submit the passing certificate to get his/her corrected result.
10. The procedure for transfer of credits mentioned under this direction is subject to the guidelines issued by the University in this regard and a separate direction for the said purpose shall be issued by the University.

21. Eligibility for award of Degree:

In order to become eligible for award of 'Bachelor of Commerce (B.Com.)' degree, a student must fulfil the following conditions:

- a. A student must earn minimum 144 credits in not less than 3 years.
- b. A student must successfully complete (pass) all Core Courses and Discipline Specific Electives mentioned in this direction.

22. This direction shall come into force phase wise from the academic session 2022-23.

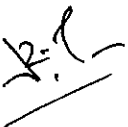
23. If any question of interpretation of any clause arises for this Direction & Appendix I & II the same shall be referred to the Dean, Faculty of Commerce and Management, whose decision shall be final and binding on all concerned.



(Dr. Subhash R. Chaudhari)
Vice-Chancellor

Nagpur

Date: 20-10-22



Appendix 1

List of Core Courses, Ability Enhancement Compulsory Courses, Skill Enhancement Courses and Discipline Specific Elective

A) List of Core Courses (CC)

SN	Semester	Paper / Subjects
1	Sem I	Fundamentals of Accounting
2		Business Economics – I
3		Compulsory English
4		Second language Supplementary English/ Marathi/ Hindi/Other Languages/Vocational Course
5	Sem II	Statistics and Business Mathematics
6		Business Economics - II
7		Compulsory English
8		Second language Supplementary English/ Marathi/ Hindi/Other Languages/Vocational Course
9	Sem III	Financial Accounting - I
10		Monetary Economics - I
11		Compulsory English
12		Second language Supplementary English/ Marathi/ Hindi/Other Languages/Vocational Course
13	Sem IV	Financial Accounting - II
14		Monetary Economics - II
15		Compulsory English
16		Second language Supplementary English/ Marathi/ Hindi/Other Languages/Vocational Course
17	Sem V	Financial Accounting - III
18		Tax Procedure and Practice
19		Human Resource Management
20		Agricultural Economics
21	Sem VI	Financial Accounting - IV
22		International Economics
23		Advanced Statistics
24		Financial Management

B) List of Ability Enhancement Courses (AEC)

Semester	Paper / Subjects
Sem I (Any One)	Commercial Firms
	Digital Marketing

	Vocational Course
Sem II (Any One)	Commercial Services
	Fundamentals of Banking
	Vocational Course
Sem III (Any One)	Company Law
	Income Tax
	Vocational Course
Sem IV (Any One)	Organizational Behaviour
	Banking Procedure & Practice
	Vocational Course

C) List of Skill Enhancement Courses (SEC)

Semester	Paper / Subjects
Sem I (Any One)	Business Skills
	MS-Office
Sem II (Any One)	Financial Market Operations
	Skill Development
Sem III (Any One)	Holistic Development
	Computerized Accounting
Sem IV (Any One)	Secretarial Practice
	Insurance Procedure & Practice
Sem V (Any One)	Company Audit
	Internship
	Vocational Course
Sem VI (Any One)	Marketing Process
	Advertising Skills
	Vocational Course

D) List of DSE (Discipline Specific Electives):

Semester	Paper / Subjects
Sem V (Any One)	Cost Accounting
	Commercial Psychology
	Mercantile Law I
	Business Entrepreneurship Development
	Vocational Course
Sem VI (Any One)	Managerial Accounting
	Hospitality and Health Care Management
	Mercantile Law II
	Commercial Geography in Vidarbha Region
	Vocational Course

If the student wishes to opt for any course, other than offered by the University, He / she can register for any other equivalent credit ODL (Open and Distance Learning) courses and submit the passing certificate.

Appendix – 2

Detailed Syllabus and Question Paper Pattern

Bachelor of Commerce
B.Com. (CBCS) – Sem I
B.Com. - First Year Semester-I
Course Type: Core Course
Course Name: Fundamentals of Accounting
Course Code: 1T1

Course Outcomes:

CO1	Given the information about the business transactions/ each student will be able to identify the nature of transaction/ events and will be able to record the financial transaction in the books of accounts i.e. Journal, Ledger, personal, Real, Nominal Account and Subsidiary Books etc. by applying double entry book system of accounting.
CO2	Given the Trial Balance of a Sole Trading concern along with the accompanied adjustments the students will be able to prepare the financial statement of a Sole Trader at the end of a financial year.
CO3	Given the detail business transactions between the Head office and Branches, students will be able to prepare Branch Account, cash and Credit sales, debtors & stock and debtor method of accounting.
CO4	Given the Trial Balance along with the adjustment of a Co-operative society a student would be able to prepare Trading Account, Profit & Loss Account, Profit & Appropriation Accounts and Balance Sheet of Co-operative Society As per State Co-operative Societies Act, 1960.
CO5	Given the information of business Receipts and Payments, student will be able to a simple cash book.

Unit - I Basic of Financial Accounting

An overview of basic of books keeping and accountancy. Objective, Importance, Advantages, Limitations and Functions of Accounting. Double Entry System, Branches of Accounting. Capital and Revenue Receipt & Expenditure. Preparation of Journal, Ledger's, Simple Cash book, Trial Balance. (Theory & Numerical)

Unit - II Accounting Concepts:

Meaning, objectives and principles of Accounting, Accounting Concepts & Conventions, Indian Accounting Standards- AS 1 to AS 10. Basic concept of Profit & Loss A/c and Balance Sheet. Preparation Final accounts of Sole Traders (Excluding Manufacturing A/c) (Theory & Numerical)

Unit - III Branch Accounting (Excluding Foreign Branch)

Meaning of Branch Objective of Branch Accounting, Type of Branches, Mentioned of Accounting Records, Transactions relating to Branch, Accounting procedure of Branch. (Theory & Numerical)

Unit - IV Final Accounts of Co - Operative Societies:

(As per Maharashtra Co-Operative Societies Act 1960)

Introduction, Types of Co-operative societies. Preparation of Trading A/c, Profit and Loss A/c, P & L Appropriation A/c and Balance Sheet. (Theory & Numerical)

Note: Activities for subject/Chapter related (Workshop, Seminar, Guest Lecture, Group Discussion, Visit to Business organisation)

The Financial year ends on 31st March.

Reference Books :

1. Dr. S. M. Shukla : Financial Accounting, Sahitya Bhawan Publication
2. Gupta R. L. - Advanced Financial Accounting - S. Chand & Sons
3. Kumar, Anil S. - Advanced Financial Accounting - Himalaya Publication House
4. Shukla and Grewal : Advanced Accounts (S. Chand & Ltd. New Delhi)
5. Jain and Narang : Advanced Accounts (Kalyani Publishers, Ludhiana)
6. Dr.S. K. Singh: Financial Accounting, S.B.P.D Publication, Agra
7. Dr. Vijay Bagde, Dr. Pramod Fating, Dr. Prashant Gulhane: Financial Accounting-I; Sir Sahitya Kendra, Nagpur.
8. Dr. P. Wath, Dr. R. Jadhao, Dr. R. Selukar :- Financial Accounting- Sai Jyoti Prakashan

Question Paper Pattern
B.Com. (CBCS) Semester I
Course Type: Core Course
Fundamentals of Accounting
Course Code: 1T1

Time – 3 Hours]

[Full Marks: 80

- N.B. 1] All questions are compulsory
2] All questions carry equal marks

Q.1

- | | | |
|-----|--------------------|----------|
| (a) | UNIT – I (Theory) | 08 Marks |
| (b) | UNIT – I (Problem) | 08 Marks |
| | OR | |
| (c) | UNIT – I (Problem) | 16 Marks |

Q.2

- | | | |
|-----|---------------------|----------|
| (a) | UNIT – II (Theory) | 08 Marks |
| (b) | UNIT – II (Problem) | 08 Marks |
| | OR | |
| (c) | UNIT – II (Problem) | 16 Marks |

Q.3

- | | | |
|-----|----------------------|----------|
| (a) | UNIT – III (Theory) | 08 Marks |
| (b) | UNIT – III (Problem) | 08 Marks |
| | OR | |
| (c) | UNIT – III (Problem) | 16 Marks |

Q.4

- | | | |
|-----|---------------------|----------|
| (a) | UNIT – IV (Theory) | 08 Marks |
| (b) | UNIT – IV (Problem) | 08 Marks |
| | OR | |
| (c) | UNIT – IV (Problem) | 16 Marks |

Q.5

- | | | |
|-----|----------------------|----------|
| (a) | UNIT – I (Problem) | 04 Marks |
| (b) | UNIT – II (Problem) | 04 Marks |
| (c) | UNIT – III (Problem) | 04 Marks |
| (d) | UNIT – IV (Problem) | 04 Marks |

Bachelor of Commerce
B.Com. (CBCS) – Sem I
B.Com. - First Year Semester-I
Course Type: Core Course
Course Name: Business Economics -I
Course Code: 1T2

Course outcomes

CO1	Students will be able to classify fundamental problems of an economy
CO2	Students will be able to use demand analysis & Indifference curves analysis in given situation
CO3	Students will be able to apply various demand forecasting techniques
CO 4	Students will be able to identify key elements in supply and isoquant curves
CO 5	Students will be able to measure and comment on elasticity of demand for given data

Unit I:

Introduction to economics: Contents of economics, stages of economic evolution, essential processes of economy, fundamental problems of an economy, basic terms and concepts – goods, utility, value, price, wealth, income and equilibrium

Unit II:

Demand Analysis: defining demand & Law of demand & Exceptions, utility analysis, indifference curves analysis, Types of demand – direct & Indirect demand, derived & Autonomous demand, durable and non-durable goods demand, firm & industry demand, total market and segment demand, , Determinants of Demand; Elasticity of Demand: Changes in demand, demand function, concept of elasticity, measurement of elasticity

Unit III:

Demand Forecasting: forecasts and forecasting techniques, Qualitative techniques – expert opinion survey , consumers complete enumeration survey, sales force opinion survey, consumers end use survey , Quantitative techniques – trend projection technique, barometric method , Econometric techniques – regression method

Unit IV:

Supply- Meaning, Criticism, factors influencing factors of supply. Law of supply, movements and shifts in supply curve. Elasticity of supply, determinants of supply.

Production Analysis: Production function, returns to factor and returns to scale, Output elasticity Isoquant Curves definition, General Properties

References

1. Business Economics , V.G. Mankar, Himalaya Publication House
2. Modern Economics, H.L.Ahuja, S.Chand & Co Ltd.
3. Micro Economics P.N.Chopra, Kalyani Publishers.
4. Micro Economics, D.D.Chaturvedi, Galgotia Publishing Company.
5. Modern Economic Theory, K.K.Dewett, S.Chand & Co Ltd.

Question Paper Pattern
B.Com. (CBCS) Semester I
Course Type: Core Course
Business Economics I
Course Code: 1T2

Time – 3 Hours]

[Full Marks: 80

- N.B. 1] All questions are compulsory
2] All questions carry equal marks

Q.1

- (a) UNIT – I 08 Marks
(b) UNIT – I 08 Marks

OR

- (c) UNIT – I 16 Marks

Q.2

- (a) UNIT – II 08 Marks
(b) UNIT – II 08 Marks

OR

- (c) UNIT – II 16 Marks

Q.3

- (a) UNIT – III 08 Marks
(b) UNIT – III 08 Marks

- OR
- (c) UNIT – III 16 Marks
- Q.4
- (a) UNIT – IV 08 Marks
- (b) UNIT – IV 08 Marks
- OR
- (c) UNIT – IV 16 Marks
- Q.5
- (a) UNIT – I 04 Marks
- (b) UNIT – II 04 Marks
- (c) UNIT – III 04 Marks
- (d) UNIT – IV 04 Marks

Bachelor of Commerce
 B.Com. (CBCS) – Sem I
 B.Com. - First Year Semester-I
 Course Type: Ability Enhancement Course
 Course Name: Commercial Firms
 Course Code: 1T5 - A

Course Outcomes:

CO1	Students will be able to relate the concepts of commercial firms
CO2	Students will be able to interpret the concept of sole trader into practice
CO3	Students will be able to analyse partnership firm and will gain knowledge about starting a partnership firm.
CO4	Students will be gain knowledge about comp and it's various concept and will be able to gain knowledge about starting a company.
CO5	Students will relate to the concept of start ups and will be aware about starting a start ups and will be able to prepare project report

UNIT I: Commercial firms: Concept and importance. It's contribution in economic growth

UNIT II: Sole trader: meaning, definition, salient features, procedure to start a sole trade business.
Activities included in sole trading, Partnership: concept, meaning, characteristics importance , procedure to be adopted for starting partnership. Activities involved in partnership business

UNIT III: Company: concept, meaning, characteristics, procedure to start a company, activities involved in company business

UNIT IV: Start ups: concept and meaning, role in economic development, various Government schemes for start ups. Preparation of project report for start ups

Question Paper Pattern
B.Com. (CBCS) Semester I
Course Type: Ability Enhancement Course
Commercial Firms
Course Code: 1T5 - A

Time – 3 Hours]

[Full Marks: 80

N.B. 1] All questions are compulsory
2] All questions carry equal marks

Q.1

- | | | |
|-----|----------|----------|
| (a) | UNIT – I | 08 Marks |
| (b) | UNIT – I | 08 Marks |
| | OR | |
| (c) | UNIT – I | 16 Marks |

Q.2

- | | | |
|-----|-----------|----------|
| (a) | UNIT – II | 08 Marks |
| (b) | UNIT – II | 08 Marks |
| | OR | |
| (c) | UNIT – II | 16 Marks |

Q.3

- | | | |
|-----|------------|----------|
| (a) | UNIT – III | 08 Marks |
| (b) | UNIT – III | 08 Marks |
| | OR | |
| (c) | UNIT – III | 16 Marks |

Q.4

- (a) UNIT – IV 08 Marks
(b) UNIT – IV 08 Marks
OR
(c) UNIT – IV 16 Marks

Q.5

- (a) UNIT – I 04 Marks
(b) UNIT – II 04 Marks
(c) UNIT – III 04 Marks
(d) UNIT – IV 04 Marks

Bachelor of Commerce
B.Com. (CBCS) – Sem I
B.Com. - First Year Semester-I
Course Type: Ability Enhancement Course
Course Name: Digital Marketing
Course Code: 1T5 - B

Course Outcomes

CO1	The students will be able to understand the concept and develop the knowledge of Digital Marketing, E-Commerce and M-Commerce.
CO2	The students will be able to understand the concept & will be equipped with the practical knowledge of creating Electronic mail (Email), Websites, Brochure / Flyers.
CO3	The students will be able to develop the knowledge about usage and Procedures for handling various important Digital Marketing Platforms for Earning Income.
CO4	The students will be able to develop the knowledge about Recent Trends for Earning Income through Digital Marketing.
CO5	The students will be equipped with the practical knowledge of various important Digital Marketing Platforms.

Unit I: Digital Marketing: Introduction, meaning, significance and benefits. Myths in Digital Marketing, Digital marketing process, Introduction to E-Commerce, M-Commerce, Traditional marketing Vs Digital Marketing.

Unit II: Electronic mail (Email) and Websites: Meaning & Features of Email, Procedure for sign-up and sing-in in Email. Usage of BCC & CC in Email, procedure to send the attachment through email. Meaning & Features of Websites, Procedure for Creating Website, Domain name, uses of hyperlink. Procedure for Creating Brochure / Flyers.

Unit III:. Usage of Digital Marketing Platforms for Earning Income: Procedures for handling- Search Engine Optimisation (SEO), Search Engine Marketing (SEM), Social Media Optimisation (SMO), Social Media Marketing (SMM), Email Marketing, Mobile marketing, Pay Per Click (PPC) Advertising, Google AdSense, Content Marketing, Affiliate Marketing, Influencer Marketing.

Unit IV:. Recent Trends for Earning Income through Digital Marketing: Procedures for - Creating Blog, Creating YouTube Channel, Setting up Facebook Advertising Account, Starting Freelancing Service, using Podcast for Selling Products. Procedure for Selling products on Instagram, Procedure for Creating seller account on various Digital Marketing Platforms- Amazon, Flipkart, etc.

References Books:

- *Fundamentals of Digital Marketing, Puneet Bhatia, Pearson Education; second edition (June 2019)*
- *Digital Marketing, Seema Gupta, McGraw Hill Education; Second edition (August 2020)*
- *Digital Marketing: Complete Digital Marketing Tutorial, Kailash Chandra Upadhyay, Notion Press (June 2021)*
- *Digital Marketing, Moutusy Maity, Oxford University Press (June 2022)*
- *Recent Trends in Digital Commerce, Dr. Medha Kanetkar, Dr. Manish Vyas, Mrs. Mrunmayee Khati, Sainath Prakashan (June 2021)*
- *The Essential Social Media Marketing Handbook, Gail Z. Martin, Rupa Publications India (20 June 2018)*
- *Social Media Marketing 2021, by Michael Branding, Notion Press; 1st edition (June 2021)*

Question Paper Pattern
B.Com. (CBCS) Semester I
Course Type: Ability Enhancement Course
Digital Marketing
Course Code: 1T5 - B

Time – 3 Hours]

[Full Marks: 80

- N.B. 1] All questions are compulsory
2] All questions carry equal marks

Q.1

- | | | | |
|-----|----------|----|----------|
| (a) | UNIT – I | | 08 Marks |
| (b) | UNIT – I | | 08 Marks |
| | | OR | |
| (c) | UNIT – I | | 16 Marks |

Q.2

- | | | | |
|-----|-----------|----|----------|
| (a) | UNIT – II | | 08 Marks |
| (b) | UNIT – II | | 08 Marks |
| | | OR | |
| (c) | UNIT – II | | 16 Marks |

Q.3

- | | | | |
|-----|------------|----|----------|
| (a) | UNIT – III | | 08 Marks |
| (b) | UNIT – III | | 08 Marks |
| | | OR | |
| (c) | UNIT – III | | 16 Marks |

Q.4

- | | | | |
|-----|-----------|----|----------|
| (a) | UNIT – IV | | 08 Marks |
| (b) | UNIT – IV | | 08 Marks |
| | | OR | |
| (c) | UNIT – IV | | 16 Marks |

Q.5

- | | | | |
|-----|------------|--|----------|
| (a) | UNIT – I | | 04 Marks |
| (b) | UNIT – II | | 04 Marks |
| (c) | UNIT – III | | 04 Marks |
| (d) | UNIT – IV | | 04 Marks |

Bachelor of Commerce
B.Com. (CBCS) – Sem I
B.Com. - First Year Semester-I
Course Type: Skill Enhance Course
Course Name: Business Skills
Course Code: 1T6 - A

Course Outcomes:

CO1	The student will be able to classify different forms of business and business activities
CO2	The student will be able to differentiate between management and administration and also will be able to formulate a plan for a given activity
CO3	The student will be able to distinguish types of organisations and will also able to decide actions for a given situation
CO4	The student will be able to select leadership skills in a group and demonstrate direction skills to achieve objectives
CO5	The student will be able to demonstrate the roles, skills and functions of management required for a business activity

Unit-I: Nature and Scope of Business: Meaning and Definition of Business, Characteristics, Objectives of Business, Classification of Business Activities, Industry, Commerce & Trade, Social Responsibility of Business Towards Different Groups. Forms of Business Units: Sole Trader, Partnership, Joint Stock Company and Co-Operative Society – Meaning, Characteristics, Advantages & Disadvantages.

Unit-II: Management and Administration: Meaning and Definition of Management, Characteristics, Scope, Importance, Management and Administration, Management – A Science or Art. Planning: Meaning, Nature and Characteristics, Process, Importance, Types, Components.

Unit-III: Decision Making: Concept, Characteristics – Importance, Process, Types of Decisions. Organizing: Concept, Principles, Types – Line, Functional, Line and Staff, modern types of organizations-Projects, Matrix, Formal and Informal Organization, Advantages and Disadvantages.

Unit-IV: Direction: Meaning, Nature, Importance and Techniques. Co-Ordination: Meaning, Principles, Internal and External Co-Ordination, Methods of Achieving Effective Co-Ordination. Leadership: Leadership – Concept, Characteristics, Types and Qualities. Concept of Morale.

Control: Meaning, Characteristics, Need, Procedure, Types, Essentials of Good Control System, Control Devices.

Reference Books

1. Ramaswamy, I. (2011). Principles of Business Management, (8th ed.), Himalaya Publishing House, New Delhi.
2. Principles of Management and Administration. Author, D. Chandra Bose. Publisher, PHI Learning, 2009
3. Robbins, S. (2017). Management, (13th ed.), Pearson Education, New Delhi
4. "The Practice of Management", Peter Drucker, Om Books India
5. Ghuman, K & Aswathapa, K, (2017). Management concepts and cases (10th ed.), Tata McGraw Hills, New Delhi
6. Koontz, H, & Weihrich, H (2016). Essentials of Management: An International Perspective (8th ed.), Tata McGraw Hills, New Delhi

Question Paper Pattern
B.Com. (CBCS) Semester I
Course Type: Skill Enhancement Course
Business Skills
Course Code: 1T6 - A

Time – 3 Hours]

[Full Marks: 80

- N.B. 1] All questions are compulsory
2] All questions carry equal marks

Q.1

- | | | |
|-----|----------|----------|
| (a) | UNIT – I | 08 Marks |
| (b) | UNIT – I | 08 Marks |
| | OR | |
| (c) | UNIT – I | 16 Marks |

Q.2

- | | | |
|-----|-----------|----------|
| (a) | UNIT – II | 08 Marks |
| (b) | UNIT – II | 08 Marks |
| | OR | |
| (c) | UNIT – II | 16 Marks |

Q.3

- | | | |
|-----|------------|----------|
| (a) | UNIT – III | 08 Marks |
| (b) | UNIT – III | 08 Marks |

- OR
- (c) UNIT – III 16 Marks
- Q.4
- (a) UNIT – IV 08 Marks
 (b) UNIT – IV 08 Marks
- OR
- (c) UNIT – IV 16 Marks
- Q.5
- (a) UNIT – I 04 Marks
 (b) UNIT – II 04 Marks
 (c) UNIT – III 04 Marks
 (d) UNIT – IV 04 Marks

Bachelor of Commerce
 B.Com. (CBCS) – Sem I
 B.Com. - First Year Semester-I
 Course Type: Skill Enhance Course
 Course Name: MS-Office
 Course Code: 1T6 - B

	Course Outcome
CO1	Student will be able to create and manage word documents with required formatting. Students will be able to compose word documents and operate relevant features and tools of MS Words.
CO2	Student will be able to perform operations like creating, storing, and formatting data using different Excel formatting tools and features.
CO3	Students will able to perform calculations using functions, and present the data visually using charts and graphs.
CO4	Student will be able to create and design professional presentation using different features & tools of PowerPoint.

CO5

Students will be able to prepare and appraise professional business data, document and presentation.

Unit I

Microsoft Word

Introduction ; Getting familiar with the interface of Word; Backstage View(File); Creating, Saving, Opening, Closing of document; Editing text Documents; Inserting & Deleting text, Toolbars; Inserting Tables, Pictures, Shapes, Icons, Smart Art, Drop Cap, Date and time, Object, Word Art, Special Symbols, Hyperlinks, Header and footer, Page Numbering, Charts; Use columns and breaks; Using step-by-step mail merge wizard; Review documents using - Spelling and Grammar check, word count; Different views of word document, Change the view of document ; Using format painter ;Creating styles; Using Page Setup Settings , Printing of the document; Sharing the document ;Exporting of word document

Unit II

Microsoft Excel – I

Introduction ; Getting familiar with the interface of Excel; Backstage View(File); Excel Toolbars; References-Absolute and Relative; Working with worksheet/workbook; Data Entry in Excel; Formatting of data –Formatting Cell, Rows, Columns , Sheet ; Different formatting - Number Formatting ,Text formatting ,Date Formatting ,Alignment Settings, Font Formatting, Border ,Shading , Format as Table; Changing Row /Height ,Using Hide /unhide options; Moving or copying sheet; Renaming Sheet; Flash Fill ;Using find and select options-Go to, Go To Special ; Sharing the excel workbook; Exporting of worksheet

Unit III

Microsoft Excel – II

Outline -Group, Ungroup, Subtotal; Conditional Formatting; Performing Calculations with Functions and formulas, Function Library-Date and Time Functions, Mathematical Functions, Logical Functions, Text Functions, Statistical Functions, hlookup, vlookup; Converting data from text to columns, removing duplicates; Creating Effective Tables & Charts; Data analysis using Sort ,Filter and data validation feature in excel; Pivot table & Pivot charts; Page Setting & Printing

Unit IV

Microsoft PowerPoint

Introduction ; Getting familiar with the interface of PowerPoint; Backstage View (File); Slide Layout; Formatting in PowerPoint; Different Toolbars; Inserting Clip Art, Picture, Slide, Organization Chart, Smart art ,Table, Hyperlink; Presentation Views ; Master Slide; Working With Movies and Sounds; Using different design themes; Changing Slide Size and background ; Applying Animation and Slide Transition; Slideshow ; recording slide show; Page Setting & printing; Sharing the presentation ;Exporting the presentation to Video

Text Books

1. MS Office 2016 Quintessential Course –Vishnu P Singh, Asian Computer Books
2. Microsoft Office 2016 Step by Step, Joan Lambert, Curtis Frye, Microsoft Press
3. Information Technology, Vikrant Malviya, Himalaya Publishing House

Reference Books

1. Introduction to Information Technology, Renu Vashishth & Dr. Neeru Mudra, Himalaya Publishing House
2. Computer course –Prof. Satish Jain, Shashi Singh, M. Geetha, BPB Publication
3. Office 16 in easy steps, Michael Price Mike Mc Grath, BPB Publications
4. Office 2016 for beginners- Steven Weikler, Alpha Lifestyle Productions
5. Microsoft office 2016 Word, Excel, One Note Book - Vol 1-Lalit Mali, Notion Press

Question Paper Pattern
B.Com. (CBCS) Semester I
Course Type: Skill Enhancement Course
MS-Office
Course Code: 1T6 - B

The end semester examination of Basics of MS-Office Course shall have following question pattern.

Part I – MCQ Test: 40 Multiple Choice Questions of 1 mark each. 40 questions would be prepared covering all four units of the course. The MCQ based test can be taken in offline mode or online mode as per the available resources with the colleges. **Duration for solving 40 questions would be 1.5 Hours.**

Part II – Workbook Submission: A workbook will have to be submitted by the students. This workbook will carry 40 marks. There will be 8-10 practical questions to be performed using MS –Office and the output will be printed and attached in the workbook.

Vocational Course Semester I

(Same syllabus for all vocational group subjects in B. Com. – I)

1T7 - Entrepreneurial Development-I

Time : 3 Hours

Full Marks: 80

Internal Assessment: 20

Level of knowledge: Basic knowledge

Objective: To provide introductory knowledge about entrepreneurship and its development process.

Unit-I

Entrepreneurship – Evolution of the concept of entrepreneur, Definitions of Entrepreneurship & Entrepreneur, Types of Entrepreneurship, Function of Entrepreneur, Characteristics of Entrepreneur, Socio-economic origins of Entrepreneurship.

Unit-II

Stages in the Entrepreneurial process, Barriers to Entrepreneurship, Environmental factors affecting Entrepreneurship, Entrepreneurial Structures.

Unit-III

Qualities of a successful Entrepreneur. Distinction between an Entrepreneur and a Manager, role of Entrepreneurship in Economic development. Theories of Entrepreneurship- Theory of Achievement Motivation, Conceptual Model of Entrepreneurship.

Unit-IV

Women Entrepreneurship- Concept of Women Entrepreneurs, Functions of Women Entrepreneurs, Growth of women Entrepreneurship and problems of women Entrepreneurs, Development of women Entrepreneurship, Recent Trends.

Books Recommended:

- ✓ Dynamics of entrepreneurial development and management, Vasant Desai
- ✓ Entrepreneurial development, Vasant Desai.
- ✓ Entrepreneurial Development, S. S. Khanka, S. Chand Publishers.
- ✓ M.V. Deshpande : Entrepreneurship of small scale industries.
- ✓ Entrepreneurship Development and Business Communication, Vasant Desai and Urmila Rai, Himalaya Publishing House.
- ✓ Entrepreneurship Development in India, Dr. C. B. Gupta and Dr. N.P. Srinivasan, Sultan Chand & Sons.
- ✓ Entrepreneurial Development, Vasant Desai, Appannaiah, Reddy and Gopal Krishna, Himalaya Publishing House.

Computer Application I

1T8.1 : Fundamental of Information Technology (FIT)

Unit-I: Definition of Computer, Block diagram of computer, generations of computer, classification of computers, characteristics, advantages & limitations of computer. Computer organization: Central processing Unit - speed of processor, computer memory: primary & secondary, Storage devices: floppy disk, Hard disk, magnetic tapes, optical disk (CD/ DVD), pen drive. Input devices: keyboard, mouse, joystick, light pen, scanners, OCR, MICR, Touch Screen, Bar code reader. Output devices: monitor, printers, classification of printers, impact & non- impact printers, dot matrix, ink jet, laser, thermal printers, plotters.

Unit-II : Hardware & software, Software and programming languages.

Computer networks – LAN, WAN, MAN

Internet, WWW, E-Mail, education, financial service, e-Commerce, banking, shopping, advertising, e-governance. Virus, Types of Viruses, Anti-Virus, Firewall and Anti-Spy ware Utilities

UNIT – III :

Introduction to Disk Operating System (DOS) :

File types, Directory Structure, Booting - Warm and Cold Booting, Types of DOS commands (Internal and External)

Directory commands: DIR, MD, RD, TREE, PATH, SUBST ETC., Wild card Definitions, Commands related to file management: COPY, DEL, ERASE, REN, ATTRIB, XCOPY, BACKUP and RESTORE, General commands: TYPE DATE, TIME, PROMPT etc., batch commands, wild card characters & its use.

UNIT – IV :

Introduction to Windows Operating System :

Advantages of windows operating system, operating with windows, GUI, use of help features, starting an application, essential accessories, windows explorer, control panel, my computer, my documents, recycle bin, finding folders and files, system tools, new features in windows-7/8/10 versions.

Practical : Practical will be based on Unit-III & IV i.e. MS-DOS and Windows

BOOKS RECOMMENDED:

1. I.T. Today (Encyclopedia) By S. Jaiswal (Test Book)
2. Computer Today By Donald Senders
3. Computer Applications In Management – Ushadahiya, Sapnanagpal (Taxmann's)
4. Information Technology - Dr. Sushilamadan (Taxmann's)
5. Understanding Computer By Dineshkumar
6. Computer Fundamentals By P. K. Sinha
7. Office Automation By K.K. Bajaj (Macmilan)
8. Business On The Net An Introduction To The Whats And Hows Of E-Commerce By K. N. Agarwala & Others (Macmilan)
9. Dos/Unix & Windows: I.T. Today (Encyclopedia) By S. Jaiswal
10. Msdos; Manual

Principles & Practice of Insurance I

1T8.2-Life Insurance – Paper I

Time : 3 Hours]

Theory : 80 Marks

Internal Assessment: 20 Marks

Level of knowledge - Basic knowledge.

Objective - To create awareness regarding basic knowledge about Life Insurance.

Unit – I

Concept of Risk, Meaning ,Definition, Classification of Risk, Risk Management : Meaning and Definition, Objectives, Importance, Classification of Risk, Methods of Handling Risk, factors affecting Risk Management, Principles of Insurance Management, Process of Risk Insurance Management

Unit – II

Concept of Insurance: Meaning, Definition, Need, Importance and Scope of Insurance, Benefits of Insurance. History of Insurance, Meanings of Terms used - Premium, Compensation, Cover note, Claim, Peril, actor affecting premium calculation
Reinsurance : Important concepts, characteristics, types of reinsurance, double cover, external and internal insurance.

Unit – III

Life Insurance: Meaning and definition of Life Insurance, Organization , Management , regulation , role and functions of life insurance
Insurance Contract, Essentials of Insurance Contract
Principles of Life Insurance, Classification of Life Insurance Policies.

Unit – IV

Policy conditions of Life Insurance ,
Insurance document – Proposal form, policy form, cover note, certificate of Insurance, endorsement, co-insurance and renewal receipt, procedure of taking Life Insurance Policy.
Settlement of Claim on Maturity of Policy, Death of Policy holder,

Recommended books:

- Fundamental Of Insurance, R.K. Gupta, Himalaya Publishing House.
- Principles & Practice of Insurance, Dr. P. Periasamy, Himalaya Publishing House
- Insurance Principle and Practice, M.M. Mishra and Dr. S.B. Mishra, S. Chand Publication
- Principles of Insurance, Dr. Shakti Pratchbal and Dr. N.P. Dwivedi, Himalaya Publishing House

✓ बीमा के सिद्धांत एवं व्यवहार – भगवती प्रकाश अर्मा, राजीव जैन, पुरुशोत्तम दयाल— हिमालया पब्लिशिंग हाऊस

Advertising, Sales Promotion and Sales Management

Semester I

1T8.3 -Advertising, Sale Promotion and Sales Management – I

Full Marks : 80

Time : 3 Hours

Internal Assessment : 20

Objectives: The aim of the paper is to acquaint the students with concepts, techniques and give experience in the application of concepts for developing an effective advertising programme.

Unit I:

- Advertising Role in the Marketing Process: Legal Ethical and social Aspects of Advertising. Functions and types of advertising.

Unit II:

Integrated Marketing communication .Brand management , Brand Image, Brand Equityand Brand Building. Ethics of advertising

Unit III:

The major players in advertising, Advertising agency, Brand manager, market researchfirms, Media, Type of agencies. Structure of an agency and its functions. The process ofdeveloping an ad.

Unit IV:

Objective Setting and market Positioning; Dagmar Approach in Determination of Target Audience and understanding them. Assumptions about consumer behavior.

Recommended books:

Luick, John F and Siegler, William Lee, Sales Promotion and Modern Merchandising (McGraw Hill Book Co., New York, 1968)

Still, Richard, Edward W & Govoni Norman AP, Sales Management Decisions, Strategies and Cases (Prentice Hall India Pvt. Ltd., New Delhi, 1981)

David Aaker, Advertising Management (Prentice Hall India Pvt. Ltd., New Delhi)

Kazmi &Batra, Advertising & Sales Promotion (Excel Books)

Belch & Belch, Advertising & Promotion (Tata McGraw Hill)

Jethwaney & Jain, Advertising Management, (Oxford University Press)

SEMESTER I

QUESTION PAPER PATTERN FOR All Vocational Subjects

Computer Application, Insurance & Entrepreneurial Development

Time – 3 Hours]

[Full Marks: 80

N.B. 1] All questions are compulsory
2] All questions carry equal marks

Q.1

- (a) UNIT – I 08 Marks
(b) UNIT – I 08 Marks

OR

- (c) UNIT – I 16 Marks

Q.2

- (a) UNIT – II 08 Marks
(b) UNIT – II 08 Marks

OR

- (c) UNIT – II 16 Marks

Q.3

- (a) UNIT – III 08 Marks
(b) UNIT – III 08 Marks

OR

- (c) UNIT – III 16 Marks

Q.4

- (a) UNIT – IV 08 Marks

(b) UNIT – IV 08 Marks

OR

(c) UNIT – IV 16 Marks

Q.5

(a) UNIT – I 04 Marks

(b) UNIT – II 04 Marks

(c) UNIT – III 04 Marks

(d) UNIT – IV 04 Marks

Bachelor of Commerce
B.Com. (CBCS) – Sem II
B.Com. - First Year Semester-II
Course Type: Core Course
Course Name: Statistics and Business Mathematics
Course Code: 2T1

CO1	Given the information about a particular variables, Student will be demonstrate an understanding of statistics by creating frequency distribution as per the Statistical Series.
CO2	From the given data set student will be able to compute Mean, Median, Mode and other measure of central tendency as required.
CO3	From the given data, Students will be able to know dispersion and to calculate Standard Deviation, Quartiles, Quartile Deviation & Co-efficient of Variation.
CO4	From the given data set the student will be able to compute the Skewness & it's coefficient by using Karl Pearson's and Bowley's method.
CO5	From the given information student will able to calculate Percentage, Simple Interest, Compound Interest and also able to calculate Profit or Loss arising out a business transactions.

B.Com. - First Year Semester-II

2T1: Statistics and Business Mathematics

Unit - I Statistics & Measures of Central Tendency

Meaning, Scope, Importance, Functions and Limitations of Statistics. Collection of data, Tabulation and Classification, Frequency distribution. Mean, Median, Mode, Geometric Mean and Harmonic Mean (Theory & Numericals)

Unit -II Dispersion-

Meaning and significance of dispersion, Methods of measuring dispersion, Standard Deviation, Quartiles, Quartile Deviation, Co-efficient of variation (Theory & Numericals)

Unit - III Skewness-

Absolute Measures of Skewness, Relative Measures of Skewness, Karl Pearson's Coefficient of Skewness, Bowley's Coefficient of Skewness. (Numericals)

Unit - IV Business Mathematics:-

Percentages, Simple Interest, Compound Interest, Profit/ Loss. (Numericals)

Note: Activity for subject/Chapter related (Workshop, Seminar, Guest Lecture, Group Discussion)

Reference Books:

1. Fundamentals of statistics : D. V. Elhance & Veena Elhance.
2. Statistics : V. K. Kapoor : S. Chand & Sons.
3. Statistics : B. New Gupta: Sahitya Bhavan Agra.
4. Fundamental of Statistics : S. C. Gupta - Himalaya Publishing House.
5. Business Mathematics & Statistics : NEWK Nag & S.C. Chanda - Kalyani Publishers
6. Statistics and Business Mathematics: Dr. Pramod Fating, Dr. Milind Gulhane, Dr. Vijay Bagde, Sir Sahitya Kendra, Nagpur
7. Problem in Statistics : Y. R. Mahajan: Pimplapure Publisher Nagpur
8. Statistics and Business Mathematics: Dr. Gulhane, Dr. Chopde

Question Paper Pattern
B.Com. (CBCS) Semester II
Course Type: Core Course
Statistics and Business Mathematics
Course Code: 2T1

Time – 3 Hours]

[Full Marks: 80

N.B. 1] All questions are compulsory

2] All questions carry equal marks

Q.1

- | | | |
|-----|--------------------|----------|
| (a) | UNIT – I (Theory) | 08 Marks |
| (b) | UNIT – I (Problem) | 08 Marks |
| OR | | |
| (c) | UNIT – I (Problem) | 16 Marks |

Q.2

- | | | |
|-----|---------------------|----------|
| (a) | UNIT – II (Theory) | 08 Marks |
| (b) | UNIT – II (Problem) | 08 Marks |
| OR | | |
| (c) | UNIT – II (Problem) | 16 Marks |

Q.3

- | | | |
|-----|----------------------|----------|
| (a) | UNIT – III (Theory) | 08 Marks |
| (b) | UNIT – III (Problem) | 08 Marks |
| OR | | |
| (c) | UNIT – III (Problem) | 16 Marks |

Q.4

- | | | |
|-----|---------------------|----------|
| (a) | UNIT – IV (Theory) | 08 Marks |
| (b) | UNIT – IV (Problem) | 08 Marks |
| OR | | |
| (c) | UNIT – IV (Problem) | 16 Marks |

Q.5

- | | | |
|-----|----------------------|----------|
| (a) | UNIT – I (Problem) | 04 Marks |
| (b) | UNIT – II (Problem) | 04 Marks |
| (c) | UNIT – III (Problem) | 04 Marks |
| (d) | UNIT – IV (Problem) | 04 Marks |

Bachelor of Commerce
B.Com. (CBCS) – Sem II
B.Com. - First Year Semester-II
Course Type: Core Course
Course Name: Business Economics II
Course Code: 2T2

Course outcomes

CO1	Students will be able to establish relationship between cost and Output in short / long run
CO2	Students will be able to differentiate between various Market structures
CO3	Students will be able to determine prices under different market structures
CO4	Students will be able to explain basic concepts of macroeconomics
CO5	Students will be measure national income using given data.

Unit I:

Cost Analysis: Cost Concepts – Actual & Opportunity cost, fixed costs and Variable costs, explicit and implicit costs, total, average and marginal costs, historical costs and replacement costs, short run costs and long run costs, accounting costs and economic costs. Determinants of costs; Short run cost-output relationship; long run cost-output relationship; Economies and diseconomies of scale – factors causing, economies & diseconomies; estimating cost output relationship – accounting method, engineering method, econometric method

Unit II:

Market Structures – Concept, meaning, Definition, Classification of market structures, Perfect Competition, Monopolistic Competition. Product Differentiation. Oligopoly: Homogeneous and Heterogeneous Oligopoly, Price Rigidity in Oligopoly. Kinked Demand Curve. Monopoly Features, Equilibrium. Difference between Perfect Competition and Monopoly.

Unit III:

Pricing Concepts– demand, cost of production, objective of firm, government policy, nature of competition, Cournot's Model, Collusion Model, Leader- Follower Model; Price determination under perfect competition, Price determination under Monopolistic competition; price determination under monopoly

Unit IV:

Introductory Macroeconomics: Concept of inflation, employment, money supply, monetary policy, fiscal policy, Balance of payments, National income, consumption function. Savings and Investment – equality between savings and investments; Determinants of National income, Measurement of national income.

References:

1. Business Economics, H.L.Ahuja, S.Chand Publishing
2. Micro Economics, P.N.Chopra, Kalyani Publishers.
3. Micro Economics, D.D.Chaturvedi, Galgotia Publishing Company.
4. Principles of Economics, D.M.Mithani, Himalaya Publishing House.

Question Paper Pattern
B.Com. (CBCS) Semester II
Course Type: Core Course
Business Economics II
Course Code: 2T2

Time – 3 Hours]

[Full Marks: 80

- N.B. 1] All questions are compulsory
2] All questions carry equal marks

Q.1

- | | | |
|-----|----------|----------|
| (a) | UNIT – I | 08 Marks |
| (b) | UNIT – I | 08 Marks |
| OR | | |
| (c) | UNIT – I | 16 Marks |

Q.2

- | | | |
|-----|-----------|----------|
| (a) | UNIT – II | 08 Marks |
| (b) | UNIT – II | 08 Marks |
| OR | | |
| (c) | UNIT – II | 16 Marks |

Q.3

- | | | |
|-----|------------|----------|
| (a) | UNIT – III | 08 Marks |
| (b) | UNIT – III | 08 Marks |

OR
(c) UNIT – III 16 Marks

Q.4

(a) UNIT – IV 08 Marks
(b) UNIT – IV 08 Marks

OR
(c) UNIT – IV 16 Marks

Q.5

(a) UNIT – I 04 Marks
(b) UNIT – II 04 Marks
(c) UNIT – III 04 Marks
(d) UNIT – IV 04 Marks

Bachelor of Commerce
B.Com. (CBCS) – Sem II
B.Com. - First Year Semester-II
Course Type: Ability Enhance Course
Course Name: Commercial Services
Course Code: 2T5 - A

Course Outcomes:

CO1	The Students will be able to understand the concept of commercial services and their practical importance
CO2	The students will be able to evaluate the current and emerging trends in Aviation and Hospitality services.
CO3	The students will be able to interpret the trends, role and importance of Information Technology Enabled Services (ITES).
CO4	The student will be able to analyse the effect of the new innovative services on the banking and insurance sector.
CO5	The students will be able to apply the concepts, functions and techniques of the Marketing Mix of Services.

Syllabus:

UNIT I

Commercial Services: Meaning, Characteristics, Scope and Classification of Services, Emerging Trends and Importance of the service sector in India.

Marketing Mix of Services: Product, Place, Price, Promotion, People, Process of Services delivery and Physical evidence.

Career Opportunities: Factors for growth of Service Sector in India and Career Opportunities in Commercial Services.

UNIT II

Aviation Services: Role and Importance, Current Trends, Challenges and Future Opportunities in India, Government initiatives towards the aviation industry.

Hospitality Services: Diversity of Hospitality Industry, Role and Importance, Emerging Trends, Challenges and Future Opportunities in the Indian Hospitality Industry

UNIT III

Information Technology Enabled Services (ITES): Overview and Current Trends of ITES, Role and Importance of ITES.

Concept and Scope of Business Process Outsourcing (BPO), Knowledge Process Outsourcing (KPO), Legal Process Outsourcing (LPO) and Enterprise Resource Planning (ERP).

Challenges and Future Opportunities for ITES in India.

UNIT IV

Banking Services: Overview and Importance of Banking Services with respect to recent developments in India. Concept of Credit Cards and its usage and No Cost EMI system. Effects of Privatization on Banking Services in India.

General Insurance Services: Concept and Role of General Insurance Services. Growth and development due to the emergence of Online platforms in Insurance services. Impact of the opening of the Insurance sector for private players.

Reference Books:

1. Service Sector in Indian Economy: Talluru Sreenivas, Discovery Publishing House
2. The Service Sector in India's Development: Gaurav Nayyar, Cambridge University Press
3. Service Marketing: S.M. Jha, Himalaya Publishing House
4. Service Sector Management: C. Bhattacharjee, Jaico Books
5. Service Sector Management: Sanjay Patankar, Himalaya Publishing House

Question Paper Pattern
B.Com. (CBCS) Semester II
Course Type: Ability Enhancement Course
Commercial Services
Course Code: 2T5 - A

Time – 3 Hours]

[Full Marks: 80

- N.B. 1] All questions are compulsory
2] All questions carry equal marks

Q.1

- | | | |
|-----|----------|----------|
| (a) | UNIT – I | 08 Marks |
| (b) | UNIT – I | 08 Marks |
| OR | | |
| (c) | UNIT – I | 16 Marks |

Q.2

- | | | |
|-----|-----------|----------|
| (a) | UNIT – II | 08 Marks |
| (b) | UNIT – II | 08 Marks |
| OR | | |
| (c) | UNIT – II | 16 Marks |

Q.3

- | | | |
|-----|------------|----------|
| (a) | UNIT – III | 08 Marks |
| (b) | UNIT – III | 08 Marks |
| OR | | |
| (c) | UNIT – III | 16 Marks |

Q.4

- | | | |
|-----|-----------|----------|
| (a) | UNIT – IV | 08 Marks |
| (b) | UNIT – IV | 08 Marks |
| OR | | |

(c) UNIT – IV 16 Marks

Q.5

(a) UNIT – I 04 Marks

(b) UNIT – II 04 Marks

(c) UINT – III 04 Marks

(d) UNIT – IV 04 Marks

Bachelor of Commerce
B.Com. (CBCS) – Sem II
B.Com. – First Year Semester-II
Course Type: Ability Enhancement Course
Course Name: Fundamentals of Banking
Course Code: 2T5 - B

Course Outcomes:

CO1	The students will be able to Classify Banking Functions
CO2	The students will be aware of Types of Bank Accounts and its Eligibility.
CO3	The students will be aware of Bank Account Procedure for Opening, operating, Transfer and Closing
CO4	The students will be Know of Types of Bank services for the Customers .
CO5	The students will be enlightened regarding the new concepts introduced in the banking system.

Unit I: Evolution of Bank

- 1) **Evolution of Bank** , Nature, Meaning, Definition of Bank,
- 2) **Types of Bank** – Public Bank, Private Bank, Commercial Bank, Co-operative Bank, Postal Bank, Agricultural Bank,
- 3) **Functions of Banks** – Primary, Secondary
- 4) **Role of Banking in Economic Development of India.**

Unit II: Bank Accounts Types and Handling Procedure

- 1) **Saving Bank Account** – Meaning and Importance of SB Account , Eligibility for open SB Account

- 2) **Current Account**- Meaning and Importance of Current Account , Eligibility for open Current Account
- 3) **Fixed Deposit Account**- Meaning and Importance of FD Account , Eligibility for open FD Account
- 4) **Recurring Deposit Account** - Meaning and Importance of RD Account , Eligibility for open RD Account

Unit III: Procedure for opening and Operating transfer and closing of Accounts

- 1) **Procedure for opening of account**- Know your customers Norms (KYC Norms), Application forms, Introduction, Proof of residence, Specimen signature and Nomination.
- 2) **Procedure for operating accounts**- Pay-in-slips, Withdrawal Slips, Issue of Pass book, Issue of cheque book, Issue of fixed deposit receipt, premature encashment of fixed deposits . Procedure of F.D., Repayment of Term Deposit (F.D) on Due date with interest.
- 3) **Transfer of accounts** – Transfer of accounts to other branches, Other Person
- 4) **Closing of Accounts** - Dormant accounts, Zero Balance, Bounced cheque or overdrafts, Suspected Identity Theft, Criminal Conviction, Change at the bank, Death of account Holder.

Unit IV: Customer Services

- 1) **Fund Transfer**- Bank Draft, Meaning, Procedure of Issue and Encashment of Demand Draft.
- 2) **Online Banking**- Meaning, Procedure of IFSC systems, RTGS/NEFT
- 3) **Safe Custody and Safe Deposit Lockers** – Importance and Need, Procedure of Opening ,Operating, Closing . Documentation
- 4) **Handling Foreign Exchange Transaction** – Meaning and Importance of Foreign Trade, Banks role in foreign Trade, Foreign Exchange and Exchange Rates.

Recommended books

- **Practice and Law of Banking, G. S. Gill**
- **Banking: Law and Practice, P. N. Varshney**
- **Banking: Law and Practice in India, Tannan**
- **Banking: Law and Practice in India, Maheshwari**
- **Banking: Law and Practice, Prof. Mogle**
- **Banking and Financial System, Vasant Desai.**
- **Fundamentals of Banking, DR. R. S. S. Swami**
- **Report on trends and progress of banking in India- RBI Bulletin.**
- **बैंकिंग प्रणाली – डॉ. मेधा कानेटकर , श्री साईनाथ प्रकाशन, नागपूर**

Question Paper Pattern
B.Com. (CBCS) Semester II
Course Type: Ability Enhancement Course
Fundamentals of Banking
Course Code: 2T5 - B

Time – 3 Hours]

[Full Marks: 80

N.B. 1] All questions are compulsory

2] All questions carry equal marks

Q.1

- | | | |
|-----|----------|----------|
| (a) | UNIT – I | 08 Marks |
| (b) | UNIT – I | 08 Marks |
| OR | | |
| (c) | UNIT – I | 16 Marks |

Q.2

- | | | |
|-----|-----------|----------|
| (a) | UNIT – II | 08 Marks |
| (b) | UNIT – II | 08 Marks |
| OR | | |
| (c) | UNIT – II | 16 Marks |

Q.3

- | | | |
|-----|------------|----------|
| (a) | UNIT – III | 08 Marks |
| (b) | UNIT – III | 08 Marks |
| OR | | |
| (c) | UNIT – III | 16 Marks |

Q.4

- | | | |
|-----|-----------|----------|
| (a) | UNIT – IV | 08 Marks |
| (b) | UNIT – IV | 08 Marks |
| OR | | |
| (c) | UNIT – IV | 16 Marks |

Q.5

- | | | |
|-----|------------|----------|
| (a) | UNIT – I | 04 Marks |
| (b) | UNIT – II | 04 Marks |
| (c) | UNIT – III | 04 Marks |
| (d) | UNIT – IV | 04 Marks |

Bachelor of Commerce
B.Com. (CBCS) – Sem II
B.Com. - First Year Semester-II
Course Type: Skill Enhance Course
Course Name: Financial Markets Operations
Course Code: 2T6 - A

Course Outcomes

CO1	The student will be able to explain the importance of financial Institutions
CO2	The student will be able to interpret the structure of Financial Regulations in India
CO3	The student will be able to explain the importance of Financial Markets
CO4	The student will be able to distinguish between primary and secondary capital markets
CO5	The student will be able to Identify the Components of money markets

UNIT I: Financial institutions and regulatory bodies:

Institutions: (Meaning and functions) Merchant Banks, Investment companies, Management Investment companies, Development banks, Mutual Funds. **Regulators: (functions, scope, roles and responsibilities)** RBI, SEBI, IRDA, PFRDA (Functions, Scope, Roles and responsibilities)

UNIT II: Capital Markets- Primary Markets

Meaning, Role and importance, Composition, instruments, New Issue Market: Features, objectives and functions, Constituents or players, Modes of procuring long term funds: Public issue, Rights issue, Bonus issue, Private placement.

UNIT III: Capital Markets - Secondary Markets.:

Meaning, Role and Importance. Functions of the stock exchange, Listing of securities and its benefits, Stock market indices, Types of dealings, types of securities traded on the Indian stock exchanges, Comparison of the three exchanges (BSE, NSE, OTCEI)

UNIT IV: Money Markets:

Meaning, features of organized and unorganised money markets Instruments: Treasury Bills, Certificate of Deposits, Commercial Paper, Call money Commercial bills, Inter-corporate deposits, Inter-bank participation certificates. **Credit Rating Agencies:** Meaning and role of such agencies. A brief idea about: CRISIL, ICRA.

Suggested Books

1. Financial Market Operations by Alok Goyal, Mridula Goyal; VK Global Publications
2. Financial Market Operation by Dr. I.M. Sahai; SBPD Publishing House.
3. Financial Institutions and Markets: Structure, Growth and Innovations by L M Bhole and Jitendra Mahakud; McGraw Hill Education

Question Paper Pattern
B.Com. (CBCS) Semester II
Course Type: Skill Enhancement Course
Financial Markets Operations
Course Code: 2T6 - A

Time – 3 Hours]

[Full Marks: 80

N.B. 1] All questions are compulsory

2] All questions carry equal marks

Q.1

(a) UNIT – I 08 Marks

(b) UNIT – I 08 Marks

OR

(c) UNIT – I 16 Marks

Q.2

(a) UNIT – II 08 Marks

(b) UNIT – II 08 Marks

OR

(c) UNIT – II 16 Marks

Q.3

(a) UNIT – III 08 Marks

(b) UNIT – III 08 Marks

OR

(c) UNIT – III 16 Marks

Q.4

(a) UNIT – IV 08 Marks

(b) UNIT – IV 08 Marks

OR

(c) UNIT – IV 16 Marks

Q.5

(a) UNIT – I 04 Marks

(b) UNIT – II 04 Marks

(c) UNIT – III 04 Marks

(d) UNIT – IV 04 Marks

Bachelor of Commerce
B.Com. (CBCS) – Sem II
B.Com. - First Year Semester-II
Course Type: Skill Enhance Course
Course Name: Skill Development
Course Code: 2T6 - B

Course Outcomes

CO1	The Students will be able to relate the concept of skill development and its importance
CO2	The students will be able to interpret the problem solving technique and multiple approaches to creativity.
CO3	The students will be able to relate importance of communication skills for interpersonal communication
CO4	The student will be able to analyse team behavior and impact of empowerment and delegation
CO5	The students will be able to explore various skill development avenues.

Unit I:

Introduction to skills & personal skills, developing self awareness on the issues of emotional intelligence, self learning styles, values, attitude towards change, learning of skills and applications of skills.

UNIT – II:

Problem solving and building relationship: Problem solving, creativity, innovation, steps of analytical problem solving, limitations of analytical problem solving, impediments of creativity, multiple approaches to creativity, conceptual blocks, conceptual block bursting. Skills development and application for above areas.

UNIT – III:

Building relationship Skills for developing positive interpersonal communication, importance of supportive communication, coaching and counseling, defensiveness and disconfirmation, principles of supportive communications. Personal interview management. Skill analysis and application on above areas.

UNIT – IV:

Team building: Developing teams and team work, advantages of team, leading team, team membership. Empowering and delegating: Meaning of empowerment, dimensions of empowerment, how to develop

empowerment, inhibitors of empowerment, delegating works. Skills development and skill application on above areas.

Suggested Books:

1. V.S.P. Rao Managerial Skills Excel Books,2010, New Delhi
2. David A Whetten, Cameron Developing Management skills, PHI 2008
3. Ramnik Kapoor Managerial Skills Path Makers, Bangalore
4. Kevin Gallagher, Skills development for Business and Management Students,Oxford,2010
5. Monipally,Muttthukutty Business Communication Strategies Tata McGraw Hill.
6. McGrath E.H. (9th Ed., 2011), Basic Managerial Skills, Prentice Hall India Learning Private Limited
7. Whetten D. (8th Ed., 2011), Developing Management Skills, Prentice Hall India Learning Private Limited
8. Gulati S. (2001), Corporate Softskills, Rupa Publication Pvt Ltd
9. Gallagher (2010), Skills Development for Business & Management Students, Oxford University Press

Question Paper Pattern
B.Com. (CBCS) Semester II
Course Type: Skill Enhancement Course
Skill Development
Course Code: 2T6 - B

Time – 3 Hours]

[Full Marks: 80

N.B. 1] All questions are compulsory

2] All questions carry equal marks

Q.1

- | | | |
|-----|----------|----------|
| (a) | UNIT – I | 08 Marks |
| (b) | UNIT – I | 08 Marks |
| OR | | |
| (c) | UNIT – I | 16 Marks |

Q.2

- | | | |
|-----|-----------|----------|
| (a) | UNIT – II | 08 Marks |
| (b) | UNIT – II | 08 Marks |
| OR | | |
| (c) | UNIT – II | 16 Marks |

Q.3

- | | | |
|-----|------------|----------|
| (a) | UNIT – III | 08 Marks |
| (b) | UNIT – III | 08 Marks |
| OR | | |
| (c) | UNIT – III | 16 Marks |

Q.4

- | | | |
|-----|-----------|----------|
| (a) | UNIT – IV | 08 Marks |
| (b) | UNIT – IV | 08 Marks |
| OR | | |
| (c) | UNIT – IV | 16 Marks |

Q.5

- | | | |
|-----|------------|----------|
| (a) | UNIT – I | 04 Marks |
| (b) | UNIT – II | 04 Marks |
| (c) | UNIT – III | 04 Marks |
| (d) | UNIT – IV | 04 Marks |

**Vocational Course
Semester II**

(Same syllabus for all vocational group subjects in B.Com – I)

2T7: Entrepreneurial Development-II

Full Marks: 80

Time: 3 Hours

Internal Assessment: 20

Level of knowledge: Basic knowledge

Objective: To provide an introductory knowledge about rural entrepreneurship and its development process.

Unit I

Rural entrepreneurship-meaning and need of Rural entrepreneurship, problems of Rural entrepreneurship and how to develop Rural entrepreneurship?, rural marketing potential marketing of agricultural inputs-warehousing, cold storage-importance and problems, **Unit II**

NGO's and Rural entrepreneurship, entrepreneurship in agriculture, organization and management of agro-based industries, development strategy for Rural entrepreneurs, entrepreneurial development in backward areas.

Unit III

Entrepreneurial growth before and after independence, Factors determining the growth of entrepreneurs, Source of entrepreneurship in India, Causes of slow growth

Unit IV

The concept and need of Entrepreneurial development programmes in India, Phases and contents of Entrepreneurial development programmes in India, the target group, special agencies and schemes for Entrepreneurial Development Institutions conducting Entrepreneurship development programmes.

Books Recommended:

- ✓ Dynamics of entrepreneurial development and management, Vasant Desai
- ✓ Entrepreneurial development, Vasant Desai.
- ✓ Entrepreneurial Development, S. S. Khanka, S. Chand Publishers.
- ✓ M.V. Deshpande : Entrepreneurship of small scale industries.
- ✓ Entrepreneurship Development and Business Communication, Vasant Desai and Urmila Rai, Himalaya Publishing House.
- ✓ Entrepreneurship Development in India, Dr. C. B. Gupta and Dr. N.P. Srinivasan, Sultan Chand & Sons.
- ✓ Entrepreneurial Development, Vasant Desai, Appannaiah, Reddy and Gopal Krishna, Himalaya Publishing House.

Computer Applications
2T8.1 : Software Packages (SP) II

Time : 3 Hours
Marks

Theory : 80

Practical : 20 Marks

Unit –I : Introduction to Word Processing

Introduction, Starting word, Creating document, Structure of Ms-word window and its application, Mouse & keyboard operations, designing a document; formatting-selection, cut, copy, paste, Toolbars, operating on text;

Unit –II : Word Processing Tools

Printing, Saving, Opening, Closing of document; creating a template; Tables, borders, textbox operations; Spelling and Grammar check,

Mail Merge, Envelope and Label, Protection of document, Change the view of document.

Unit-III : Introduction to Excel

Introduction To Ms-Excel, Navigating, Excel Toolbars and Operations, Formatting Features- Copying Data Between Worksheets; Entering and Editing Cell Entries,

Unit-IV : Advance Features of Excel

Creation of Charts, Editing and Formatting Charts, Goal Seek, Auditing, Linking, Workbook, Database in Excel (Auto Filter, Advanced Filter, Sort, Form), Mathematical, Statistical and Financial Functions in MS-Excel.

Practical : Practical will be based on MS-Word and MS-Excel

Books Recommended:

1. Microsoft Office –2000 – Gini Courter , Annelte Marquis BPB
2. IT Today (Encyclopaedia) – S.Jaiswal
3. A First Course In Computers – Sanjay Saxena
4. First Text Book On Information Technology – Srikant Patnaik

Group –: Principles & Practice of Insurance
2T8.2-Life Insurance – Paper II (Semester – II)

Time : 3 Hours]

Theory : 80 Marks

Internal Assessment: 20 Marks

Level of knowledge - Basic knowledge.

Objective - To create awareness regarding basic knowledge about Life Insurance.

Unit – I

Insurance Agent – Meaning and Definition of agent as per Insurance Act, Qualification and Disqualification for Appointment of Life Insurance Agent Training, duties, rights, code of conduct for agents, essential qualities for a successful agent.

Unit –II

Life Insurance Corporation of India(LIC) – History and Development and Establishment, Objectives, Organization structure , working of LIC

Accounting procedure in life insurance business, analysis and interpretation of financial statement of life insurance organization

Unit –III

Role of IRDA – Insurance regulatory and development authority – Constitution, objectives, duties and powers, Role of IRDA in appointing agents.

Progress of Life Insurance Business, Privatisation of Life Insurance Business, effect of globalization on insurance sector

Unit –IV

Silent features of Insurance Act 1938

Silent features of Life Insurance Corporation Act 1956

Marketing strategies of Life Insurance Products, insurance funds, investment of life, insurance funds

Recommended books:

- Fundamental Of Insurance, R.K. Gupta, Himalaya Publishing House.
- Principles & Practice of Insurance, Dr. P. Periasamy, Himalaya Publishing House
- Insurance Principle and Practice, M.M. Mishra and Dr. S.B. Mishra, S.Chand Publication
- Principles of Insurance, Dr. Shakti Pratchbal and Dr. N.P. Dwivedi, Himalaya Publishing House
- ✓ बीमा के सिद्धांत एवं व्यवहार – भगवती प्रकाश अर्मा, राजीव जैन, पुरुशोत्तम दयाल– हिमालया पब्लिशिंग हाऊस
- ✓ Entrepreneurial Development, Vasant Desai, Appannaiah, Reddy and Gopal Krishna, Himalaya Publishing House.

Semester - II
2T8.3-Advertising, Sales Promotion and Sales Management –II

Full Marks : 80

Time : 3 Hours

Internal Assessment : 20

Unit I

Building of Advertising Programme-Message, Headlines, Copy, Logo, Illustration, Appeal, layout Campaign Planning. Creative Strategies. Production and execution of TVCs and print ads.

Unit II

Sales Promotion – Introduction to Sales Promotion; Role and growth of Sales Promotion; its Features and Purpose; Tools and Techniques of Sales promotion, Sales promotion campaign, Developing a logic for sales promotion programmes.

Unit III

Role of selling in planed economy, selling as a career, Acquiring skills and developing new qualities for salesmen and to improve growth chances,

Unit IV

Tips and suggestions to improve personal ability, skills for salesmen, product knowledge, planned selling system.

Recommended books:

Luick, John F and Siegler, William Lee, Sales promotion and Modern Merchandising (McGraw Hill Book Co., New York, 1968)

Still, Richard, Edward W & Govoni Norman AP, Sales management Decisions, Strategies and cases (Prentice Hall India Pvt. Ltd., New Delhi, 1981)

Stanton, William J & Buskrit, management of Sales Force (Richard D, Irwin, Inc. Homewood, 1987)

Russell, Frederic A. Beach, Frank H & Buskrit, Richard H, Selling principles and Practices (Mcgraw Hill, International Book Co.1982)

David Aaker, Advertising management (Prentice Hall India Pvt. Ltd., New Delhi)
Kazmi & Batra, Advertising & Sales Promotion – Excel Books.

Belch & Belch, Advertising & Promotion – Tata McGraw Hill.

Jethwaney & Jain – Advertising Management, Oxford Univ. Press

SEMESTER II

QUESTION PAPER PATTERN FOR All Vocational Subjects

Entrepreneurial Development , Computer Application, Insurance & ASM

TIME:- 3 Hours]

[Full Marks:- 80

N.B. 1] All questions are compulsory
2] All questions carry equal marks

Q.1

- | | | | |
|-----|----------|----|----------|
| (a) | UNIT – I | | 08 Marks |
| (b) | UNIT – I | | 08 Marks |
| | | OR | |
| (c) | UNIT – I | | 16 Marks |

Q.2

- | | | | |
|-----|-----------|----|----------|
| (a) | UNIT – II | | 08 Marks |
| (b) | UNIT – II | | 08 Marks |
| | | OR | |
| (c) | UNIT – II | | 16 Marks |

Q.3

- | | | | |
|-----|------------|----|----------|
| (a) | UNIT – III | | 08 Marks |
| (b) | UNIT – III | | 08 Marks |
| | | OR | |
| (c) | UNIT – III | | 16 Marks |

Q.4

- | | | | |
|-----|-----------|----|----------|
| (a) | UNIT – IV | | 08 Marks |
| (b) | UNIT – IV | | 08 Marks |
| | | OR | |
| (c) | UNIT – IV | | 16 Marks |

Q.5

- | | | | |
|-----|------------|--|----------|
| (a) | UNIT – I | | 04 Marks |
| (b) | UNIT – II | | 04 Marks |
| (c) | UNIT – III | | 04 Marks |
| (d) | UNIT – IV | | 04 Marks |

