

Rashtrasant Tukadoji Maharaj Nagpur University, Nagpur

B. Com (OB & CBCS)

5th & 6th Sem. Syllabus and Paper Pattern

Bachelor of Commerce
B.com- Sem V
Course Name: Financial Accounting – III
Course Type: CC 17
Course Code: 5T1

Course Outcome

C01	Student will be able to gain knowledge Amalgamation of Company, will be able to computation of purchase consideration and accounting Procedure of Amalgamation and Absorption.
C02	Student will be able to gain knowledge Reconstruction of Company, will be able to accounting Procedure of Reconstruction and Reorganization
C03	Student will be familiarized with Statutory provisions regarding preparation of Account of public Utility companies final accounts
C04	Student will be able prepare identify different types of shares, will be familiarize with the valuation of shares by different method.
CO5	Student will be able to gain knowledge as per Indian Company Act,2013 and Preparation of Indian Company and Public Utility Companies.

Unit I: Amalgamation of Companies:

Amalgamation of Companies as per Indian Companies Act, 2013 and Accounting treatment as per Accounting Standard-14 (Including Amalgamation in the nature of purchase of the business and Absorption) Introduction, Meaning, Characteristics, Objectives, Methods of purchase Consideration. Accounting Procedure of Amalgamation and Absorption. (Theory & Numerical)

Unit II: Reconstruction of Companies:

Reconstruction of Companies as per Indian Companies Act, 2013 and Accounting treatment as per Accounting Standard-14 (Internal Reconstruction and External Reconstruction of Companies as per Accounting Standard-14) Meaning, Characteristics, Objectives, Difference between Reconstruction and Reorganization, Accounting Procedure of Reorganization and Reconstruction. (Theory & Numerical)

Unit III: Accounts of Public Utility Companies (Electricity, Gas and Water Supply Companies)

According to Double Accounting System- Meaning, Main features of Double Accounting system, Objective of Double Accounting System, Difference between Double Accounting System and Single Accounting System, Merit, Demerits of Double Accounting System, Preparation of Final Accounts (Theory & Numerical)

Unit IV: Valuation of Share:

Meaning, Need of Valuation of Shares, Factors affecting the valor of shares, Methods of valuation of shares, Net Assets Method/intrinsic Value Method, Yield Method. Based on the Indian Companies Act. 2013). (Theory & Numerical)

The Financial year ends on 31st March.

Reference Books: -

1. Gupta RL-Advanced Financial Accounting-S. Chand & Sons
2. Kumar, Anil S. Advanced Financial Accounting - Himalaya Publication House
3. Shukla and Grewal Advanced Accounts (5. Chand & Lid. Now Delhi)
4. Jain and Narang: Advanced Accounts (Kalyani Publishers, Ludhiana)
5. K. Lele and Jawaharlal Accounting Theory (Himalaya Publication)
6. Dr. S.N. Maheshwari: corporate Accounting (Vikas Publishing House Pvt. Ltd. New Delhi)

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(R.K. Nikhale)

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Question Paper pattern
B.com 5th Sem
Financial Accounting – III

Time: - 3 Hours

Maximum marks: -80

N.B: - 1) All questions are compulsory.

2) All questions carry equal marks.

Q1. (a) Unit – I (Theory) 8 Marks

(b) Unit - I (Problem) 8 Marks

OR

(c) Unit -I (Problem) 16 Marks

Q2. (a) Unit - II (Theory) 8 Marks

(b) Unit- II (Problem) 8 Marks

OR

(c) Unit -II (Problem) 16 Marks

Q3. (a) Unit - III (Theory) 8 Marks

(b) Unit- III (Problem) 8 Marks

OR

(c) Unit -III (Problem) 16 Marks

Q4. (a) Unit - IV (Theory) 8 Marks

(b) Unit- IV (Problem) 8 Marks

OR

(c) Unit -IV (Problem) 16 Marks

Q5.

(a) Unit- I (Problem) 4 Marks

(b) Unit- II (Problem) 4 Marks

(c) Unit- III (Problem) 4 Marks

(d) Unit- IV (Problem) 4 Marks


Dr. R. K. Karmore
(Chairman)


(Arunesh Chaudhari)


(R. K. N. Choudhary)


MM

Bachelor of Commerce
B.com (OB & CBCS)- Sem V
Course Name: Tax Procedure and Practice
Course Type: CC 18
Course Code: 5T2

Course Outcome

C01	The students will able to Understand types of Direct Taxes
C02	The students will understand various types of ITR to be filed by Individual
C03	The students will critically analyse difference between old and new tax regime
C04	The students will able understand technical concept i.e. PAN, TAN, TDS, Tax Refund etc
CO5	The students will able to compute income from Business.

Unit I: Introduction to Tax system:

Meaning of Tax, Types of Taxes (Difference between Direct and Indirect Tax). Types of Direct Tax (Income Tax, Securities Transaction Tax, Capital Gains Tax, Professional Tax, Property Tax, and Agricultural Tax.) Advantages and Disadvantages of Direct Tax. Procedure of Assessment of Income tax, Types of Assessment, Types of Income Tax Returns (ITR) 1 to 7 for individuals, Mandatory Returns, Voluntary Returns, Dates of filling returns etc. Comparison between old Tax Slabs and new tax regime slabs, Online Return filling (e-filling). **(Theory)**

Unit II: Income from Business and Profession:

Introduction Income from Business and Profession, Concept of Income from Business and Profession, Features and Characteristics of Income from Business and Profession. Introduction of Capital Gain Tax, Concept of Capital Gain Tax, Features and Characteristics of Capital Gain Tax. Exempted Incomes (Income which do not part of Total Income)

PAN, TAN, TDS, Advantages of TDS, TDS exemptions, Advance payment of Tax, Tax Refund, Penalties, Appeal and Revision. **(Theory)**

Unit III: Computation of Income from Business:

Admissible Incomes and expenses, Inadmissible Incomes and expenses. Simple problems on Computation of Taxable Income from Business. **(Theory and Problems)**

Unit IV: Computation of Income from Profession

Admissible Incomes and expenses, Inadmissible Incomes and expenses. Simple problems on Computation of Taxable Income from Profession. **(Theory and Problems)**

Reference Books: -

1. Singhanar V.K: Students' Guide to Income Tax; Taxmann, Delhi
2. Chandra Mahesh and Shukla D.C.: Income Tax Law and Practice; Pragati Publications, New Delhi.
3. Girish Ahuja and Ravi Gupta: Systematic approach to income tax: Sahitya Bhawan Publications, New Delhi.
4. Dinker Pagare, Income Tax Law and Practice: Sultan Chand & Sons, New Delhi
5. Mehrotra H.C: Income Tax Law & Accounts; Sahitya Bhawan, Agra.

*Dr. R. Karmore
(Chairman)*

*Shreelata
(Asst. Chairperson)*

R. K. Nikhale

NM

Question Paper pattern
B.com 5th Sem
Tax Procedure and Practice

Time: - 3 Hours

Maximum marks: -80

N.B: - 1) All questions are compulsory.

2) All questions carry equal marks.

Q1. (a) Unit - I (Theory) 8 Marks

(b) Unit - I (Theory) 8 Marks

OR

(c) Unit -I (Theory) 16 Marks

Q2. (a) Unit - II (Theory) 8 Marks

(b) Unit - II (Theory) 8 Marks

OR

(c) Unit -II (Theory) 16 Marks

Q3. (a) Unit - III (Theory) 8 Marks

(b) Unit- III (Problem) 8 Marks

OR

(c) Unit -III (Problem) 16 Marks

Q4. (a) Unit - IV (Theory) 8 Marks

(b) Unit - IV (Problem) 8 Marks

OR

(c) Unit - IV (Problem) 16 Marks

Q5.

(a) Unit- I (Theory) 4 Marks

(b) Unit- II (Theory) 4 Marks

(c) Unit- III (Problem) 4 Marks

(d) Unit- IV (Problem) 4 Marks

Dr. R. K. Karmore
(Chairman)

Shanellha
(Tushar Chaudhari)

R. K. Nikhele

MS

Bachelor of Commerce
B.com (OB & CBCS)- Sem V
Course Name: Human Resource Management
Course Type: CC 19
Course Code: 5T3

Course Outcome

C01	The students will able to Understand the concept of human resource management.
C02	The students will able to critically analyse recruitment process.
C03	The students will able understand the labour welfare and collective bargaining process in the organization.
C04	Students will gain knowledge about talent management in the organization.
CO5	The students will able to know the latest trends in H.R.M.

Unit I: Introduction:

Human Resource Management, Definition, Objectives, Functions, Scope, Importance. Quality of a ideal Human Resource Managers, HRM function planning – objectives and policies, organizing the HRM Department.

Unit II: Recruitment selection and training:

Recruitment: meaning, source; selection process and importance, placement and induction, career planning v/s manpower planning, Training: - meaning, method, training and development

Staffing: Meaning, Definition, Function, Importance, Process.

Unit III: Labour welfare and Collective bargaining:

Labour welfare: Safety and Health Measures, Workers Participation in Management - Objectives for Wage Incentive - Fringe Benefits

Collective Bargaining: Features - Pre-requisite of Collective Bargaining - Agreement at different levels, Successful Participation of workers in Management.

Unit IV: Latest Trends in HRM

Talent Management: Meaning, definition, significance, Talent Management Process, Strategy for talent Management.

Artificial Intelligence in HRM: meaning of Artificial intelligence, role of AI in HRM, Advantages of AI in HRM, challenges posted by AI in HRM

HR Analytics: Definition, Importance, Key Metrics, Data Requirements, and Implementation

Reference Books: -

1. Human Resource Management - Dr. C.B. Gupta - Sultan and Sons.
2. Personnel & Human Resource Management - P. Subba Rao – Himalaya Publishing House.
3. Human Resource and Personnel Management - K. Aswathappa - Tata McGraw Hill Publishing Co. Ltd.
4. Human Resource Management: - Dr. Tushar Vinayak Chaudhari, INSC International Publisher.
5. HR Analytics by Dr. M.H.N. Badhusha AG Publishing House.

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Question Paper pattern
B.com 5th Sem
Human Resource Management

Time: - 3 Hours

Maximum marks: -80

N.B: - 1) All questions are compulsory.

2) All questions carry equal marks.

Q1. (a) Unit - I 8 Marks
(b) Unit- I 8 Marks
OR
(c) Unit -I 16 Marks


Q2. (a) Unit - II 8 Marks
(b) Unit- II 8 Marks
OR
(c) Unit -II 16 Marks

Q3. (a) Unit - III 8 Marks
(b) Unit- III 8 Marks
OR
(c) Unit -III 16 Marks

Q4. (a) Unit - IV 8 Marks
(b) Unit- IV 8 Marks
OR
(c) Unit -IV 16 Marks

Q5.
(a) Unit- I 4 Marks
(b) Unit- II 4 Marks
(c) Unit- III 4 Marks
(d) Unit- IV 4 Marks


R. K. Karmore
(Chairman)


(R. K. Nikhade.)
(Rushan chandelhari)



Bachelor of Commerce
B.com (OB & CBCS)- Sem V
Course Name: Agricultural Economics
Course Type: CC 20
Course Code: 5T4

Course Outcome

C01	students will be able to understand the importance of agriculture in economic development.
C02	students will be able to apply principles of farm management/agricultural production economics benefitting farm decision making.
C03	students will be able to examine various policies (credit, input, pricing, food security, marketing, trade) pertaining to Indian agricultural sector
C04	students will be able to enhance the awareness on contemporary debates of problems of agriculture sector.
C05	students will understand the concept of agricultural marketing.

Unit I: Role of agriculture in economic development:

- Nature and scope of Agricultural Economics.
- Traditional agriculture and its modernization.
- Contribution of agriculture in economic development.
- Agricultural Infrastructure: Physical Infrastructure (transport, telecommunication, Irrigation, Power, Markets and storage) - Social infrastructure (Education); Institutional Infrastructure (banking, extension services, FPOs)

Unit II: Growth of Agricultural Economics:

- Agricultural Growth in India: Agricultural growth in India since independence – Sources of Growth and instability in Indian agriculture.
- Risk and Uncertainty in Agriculture, cropping pattern shifts.
- Agricultural technology – Irrigation, HYV seed, Fertilizers and micronutrients.
- Critique of green revolution and need of sustainable and water-conservation agriculture

Unit III: Agriculture price and food policy:

- Agriculture Prices Functions and Fluctuations.
- Cobb-Web Model: Need for Government intervention.
- Objectives of Price policy, Types of Agriculture Prices: Minimum Support Prices and Statutory Minimum Support Price, Procurement Prices: Fixation of Minimum Support Price.
- Food Security: Food Corporation of India and Buffer stock: Public Distribution System (PDS) in India and its critique; National Food Security Act.

Unit IV: Agricultural marketing:

- Agricultural Marketing and its Importance; Components of Agriculture Market and Classifications.
- Marketable and Marketed Surplus; Marketing functions; Marketing Channels; Regulated Market; Marketing efficiency; Marketing Costs and Margins.
- Reforms in Agricultural Produce Marketing Regulation Act (including three Farms Act of 2020).
- Direct marketing, contract farming, private markets, Organized Retailing, Farmer Producer Organizations (Agricultural cooperatives); Agricultural Value Chains.

Reference Books: -

1. Bhalla, S. (2015). India: Food Security, Public Policy and the People.
2. Agricultural price policy in India. Allied Publishers Pvt. Ltd., New Delhi.
3. Indian Society of Agricultural Marketing. Vol. 29 (2).
4. Acharya and Agarwal (2016). Agricultural marketing. Oxford & IBH Publishing Co. Pvt. Ltd.

Question Paper pattern
B.com 5th Sem
Agricultural Economics

Time: - 3 Hours

Maximum marks: -80

N.B: - 1) All questions are compulsory.

2) All questions carry equal marks.

Q1. (a) Unit - I 8 Marks

(b) Unit- I 8 Marks

OR

(c) Unit -I 16 Marks

Q2. (a) Unit - II 8 Marks

(b) Unit- II 8 Marks

OR

(c) Unit -II 16 Marks

Q3. (a) Unit - III 8 Marks

(b) Unit- III 8 Marks

OR

(c) Unit -III 16 Marks

Q4. (a) Unit - IV 8 Marks

(b) Unit- IV 8 Marks

OR

(c) Unit -IV 16 Marks

Q5.


(b) Unit- I 4 Marks

(b) Unit- II 4 Marks

(c) Unit- III 4 Marks

(d) Unit- IV 4 Marks


Dr. R. Karmore
(Chairman)


(Tushar Chaudhary)


(R. K. N. Kheche)



Bachelor of Commerce
B.com (OB & CBCS)- Sem V
Course Name: Cost Accounting
Course Type: Discipline Special Elective (DSE 1)
Course Code: 5T5-A

Course Outcome

C01	Student will be able to gain knowledge Meaning, importance, element and overhead allocation of cost of production.
C02	Student will be able to gain knowledge difference of cost account and financial account, will familiarized with the Preparation cost sheet and Tender.
C03	Student will be able finding the profit difference between Cost account and financial account, will be familiarize with the need of reconciliation of profit.
C04	Student will be able to gain knowledge Methods of costing, Job and Process costing.
C05	Student will be able to gain knowledge Meaning, Features, element and how to computed contract costing.

Unit I: Cost Accounting:

Meaning, Importance, Element of Cost, Cost-Absorption, Allocation of Overheads and Methods of costing, Difference between Cost Accounting and Financial Accounting. Simple Problems on Cost Sheet, Tender and Quotations. **(Theory & Numerical)**

Unit II: Reconciliation of Profit /Loss shown by Cost and Financial Accounts:

Need for reconciliation of profit, reason for the difference between cost accounts and financial accounts, objectives of reconciliation statement, methods of preparation of reconciliation statement. **As per Indian Companies Act, 2023. (Theory & Numerical)**

Unit III: Process Cost Accounting:

Methods of costing, advantages and limitations of process costing, difference between job costing and process costing, Normal loss, Abnormal loss and Abnormal effectives. **(Theory & Numerical)**

Unit IV: Contract Costing:

Features of contract costing, Types of contracts, Elements of contract cost, Nature of contract-completed contract, incomplete contract. **(Theory & Numerical)**

Reference Books: -

1. S.N. Maheshwari: Cost Accounting.
2. V. K. Saxsena: Cost Accounting Sultan Chand and Sons New Delhi.
3. S. P. Jain: Advance Cost Accounting, Kalyani Publication.
4. S.M.Shukla: Cost Account.

R.K. Maheshwari
(Chairman)

Anandha
(Pushan Chaudhari) *(R.K. Maheshwari)*
NY

Question Paper pattern
B.com 5th Sem
Cost Accounting

Time: - 3 Hours

Maximum marks: -80

N.B: - 1) All questions are compulsory.

2) All questions carry equal marks.

- Q1. (a) Unit – I (Theory) 8 Marks
(b) Unit - I (Problem) 8 Marks
OR
(c) Unit -I (Problem) 16 Marks

- Q2. (a) Unit - II (Theory) 8 Marks
(b) Unit- II (Problem) 8 Marks
OR
(c) Unit -II (Problem) 16 Marks

- Q3. (a) Unit - III (Theory) 8 Marks
(b) Unit- III (Problem) 8 Marks
OR
(c) Unit -III (Problem) 16 Marks

- Q4. (a) Unit - IV (Theory) 8 Marks
(b) Unit- IV (Problem) 8 Marks
OR
(c) Unit -IV (Problem) 16 Marks

- Q5.
(a) Unit- I (Problem) 4 Marks
(b) Unit- II (Problem) 4 Marks
(c) Unit- III (Problem) 4 Marks
(d) Unit- IV (Problem) 4 Marks

*Dr. R. Kamboj
(Chairman)*

*Anand
(Tushar Choudhary)*

R.K. Kishore

NK

Bachelor of Commerce
B.com (OB & CBCS)- Sem. V
Course Name: Commercial Psychology
Course Type: Discipline Special Elective (DSE 1)
Course Code: 5T5-B

Course Outcome

C01	Students will be able to understand the historical development of psychology and will be demonstrate its significance.
C02	Student will be able to understand Consumer psychology process and will be able to analyses its effect on consumption.
C03	Students will be able to relate intelligence and emotional intelligence, they will be to study the effect of EI on consumer.
C04	Students will be able to understand relationship between Industrial Psychology and consumer behaviour.
CO5	Students will gain knowledge about different dimensions of consumer personality and its influence on consumer behaviour.

Unit I: Introduction

- Psychology, meaning, definition, History, important milestone in development of psychology.
- Psychology art or science, Scope of psychology, Types of psychology, Application of psychology to various fields, techniques of studying psychology.
- Significance of studying psychology, Challenges in studying psychology.

Unit II: Consumer Psychology

- Consumer Psychology, meaning, definition, history of consumer Psychology.
- Consumer as a decision maker: Consumer Information Processing, consumer decision making process, Consumer psychology effect on consumption.
- Scope of consumer psychology, Significance of consumer psychology.

Unit III: Emotional Intelligence

- Emotional intelligence, meaning, definition, Components of emotional intelligence, historical development of emotional intelligence.
- Intelligence and Emotional Intelligence, Benefits of Emotional Intelligence, factors influencing emotional intelligence.
- Models of emotional intelligence: - Ability model, Mixed model, Trait model., influence of emotional intelligence on consumer behaviour.

Unit IV: Industrial Psychology

- Industrial Psychology, meaning, definition, Components of Industrial Psychology, historical development of Industrial Psychology.
- Industrial Psychology as a science, Industrial Psychology as a profession, significance of Industrial Psychology
- Key factors influencing Industrial Psychology, Industrial Psychology and consumer behavior., Major Problems of Industrial Psychology.

Reference Books: -

1. "Consumer Behaviour: Buying, Having, and Being" by Michael R. Solomon
2. "Marketing Management" by Philip Kotler and Kevin Lane Keller
3. "Advertising and Promotion: An Integrated Marketing Communications Perspective" by George E. Belch and Michael A. Belch,
4. "The Psychology of Advertising" by Bob M. Fennis and Wolfgang Stroebe.

R.K. NIKHOLE

Chaudhary (R.K. Nikhole)

AM

Question Paper pattern
B.com 5th Sem
Commercial Psychology

Time: - 3 Hours

Maximum marks: -80

N.B: - 1) All questions are compulsory.

2) All questions carry equal marks.

Q1. (a) Unit - I 8 Marks

(b) Unit- I 8 Marks

OR

(c) Unit -I 16 Marks

Q2. (a) Unit - II 8 Marks

(b) Unit- II 8 Marks

OR

(c) Unit -II 16 Marks

Q3. (a) Unit - III 8 Marks

(b) Unit- III 8 Marks

OR

(c) Unit -III 16 Marks

Q4. (a) Unit - IV 8 Marks

(b) Unit- IV 8 Marks

OR

(c) Unit -IV 16 Marks

Q5.

(c) Unit- I 4 Marks

(b) Unit- II 4 Marks

(c) Unit- III 4 Marks

(d) Unit- IV 4 Marks

Dr. R. Kamran
Dr. Kamlesh
(Rusbar Chaudhary)
R.K. Nikhede
NR

Bachelor of Commerce
B.com (OB & CBCS)- Sem V
Course Name: Mercantile Law-I
Course Type: Discipline Special Elective (DSE 1)
Course Code: 5T5-C

Course Outcome

C01	Students will be able to learn about the concept of Mercantile Law
C02	Students will be able to learn about the Indian Contract Act.
C03	Students will able to gain knowledge about the various terms of Negotiable Instrument Act.
C04	Students will able to understand the use of The Indian Partnership Act and Sale of Goods Act.
C05	Students will know the recent trends and development Consumer Protection and Information Technology Act.

Unit I: Introduction and Law relating to Contract:

- Mercantile Law: Meaning, evaluation and significance.
- Law relating to Contract: (Indian Contract Act-1872) Importance definitions, Nature and kinds of contract, Essentials of valid contract, offer and acceptance, consideration, capacities of parties to contract, free consent.
- Void Agreement, Contingent Contract, Quasi Contract.
- Contract of Indemnity and Guarantee, Law of Agency.

Unit II: Negotiable Instrument Act-1881 & Money Laundering Act-2002:

- Law relating to Negotiable Instrument: (Negotiable Instrument Act-1881) Meaning and Definition of Negotiable Instruments, Promissory Note, Bills of Exchange and its types, Cheques and its types, Crossing of Cheques and its types.
- Endorsements: Meaning and types, Holder and Holder in due course and its rights, Discharges of Negotiable instruments.
- Parties to a Negotiable Instrument: Duties, Right and Liabilities.
- Preventions of Money Laundering Act-2002: Objective, Important Definitions and Salient Features.

Unit III: The Indian Partnership Act 1932 & Sale of Goods Act-1930

- Law relating to Partnership: (The Indian Partnership Act 1932) Concept of partnership and partnership firm, types of partner, types of partnership.
- Registration of partnership firm, effect of non-registration, partnership deed, duties and liabilities of partners including those of newly admitted partners, dissolution of partnership firms.
- Law relating to sale of Goods: (Sale of Goods Act-1930) Contract of sale of goods, Essentials of a contract of sale, Concept of goods, Sale distinguished from agreement to sell, difference between conditions and warranties, transfer of ownership and delivery of goods, unpaid seller-his rights against the goods and the buyer.

Unit IV: Consumer Protection Act-1986 & Information Technology Act-2000:

- Law Relating to Consumer Protection in India: (Consumer Protection Act-1986) Definition of Consumer, Importance of Consumer, Problems faced by Consumers, Consumer Protection-Need and Importance, Rights and Responsibilities of Consumer.
- Definitions: Complaints, Services, Defects and Deficiency, Relief available to consumer, Procedure to file complaints, ways and means of consumer protection, Consumer dispute redresser agencies and procedure followed by redresser agencies.

R. K. Mishra

Arshad (Chauhan)

R. K. Mishra

M

- Law Relating to Information Technology: (Information Technology Act-2000) Objectives, Scope and important terms, Digital Signature and Electronic Records, Certifying Authority, Digital Signature Certificates, Offense and Penalties.
- Cyber Law: Meaning, Impotent Definitions, Features, Need and Importance of Cyber Law In India.

Reference Books: -

1. Business Law Including Company Law, and Kapoor, G K: , New Age International (P) Ltd., Publishers
2. Business Law, M.C. Kuchhal and Vivek Kuchhal , Vikas Publishing House, New Delhi
3. Business and Corporate Laws, V.S. Datey, Taxman, New Delhi
4. Mercantile Law, N.D. Kapoor, Sultan Chand & Sons, Educational Publishers, New Delhi.

**Question Paper pattern
B.com 5th Sem
Mercantile Law-I**

Time: - 3 Hours

Maximum marks: -80

N.B: - 1) All questions are compulsory.

2) All questions carry equal marks.

- Q1. (a) Unit - I 8 Marks
(b) Unit- I 8 Marks
OR
(c) Unit -I 16 Marks

- Q2. (a) Unit - II 8 Marks
(b) Unit- II 8 Marks
OR
(c) Unit -II 16 Marks

- Q3. (a) Unit - III 8 Marks
(b) Unit- III 8 Marks
OR
(c) Unit -III 16 Marks

- Q4. (a) Unit - IV 8 Marks
(b) Unit- IV 8 Marks
OR
(c) Unit -IV 16 Marks

- Q5.
(a) Unit- I 4 Marks
(b) Unit- II 4 Marks
(c) Unit- III 4 Marks
(d) Unit- IV 4 Marks

R. K. Kamra

Dr. N. K. Chaudhary

(R. K. Kamra)

(R. K. Kamra)

Bachelor of Commerce
B.com (OB & CBCS)- Sem V
Course Name: Business Entrepreneurship Development
Course Type: Discipline Special Elective (DSE 1)
Course Code: 5T5-D

Course Outcome

C01	Students will be able to list out types of entrepreneurships identify and enumerate the factors affecting entrepreneurship.
C02	Students will be able to state the contents of Entrepreneurship Development Programmes and will gain knowledge about the institutions involved in arranging EDP.
C03	Students will be able to identify project and will have knowledge about preparation of project.
C04	Students will be able to judge the feasibility of a project
C05	Students will gain the knowledge about the registration under start-up India scheme.

Unit I: Concept of Entrepreneur:

- Entrepreneur- Definitions - Characteristics of entrepreneur; Classification of entrepreneur- Entrepreneurial traits; Entrepreneurial Functions.
- Role of entrepreneurs in the economic development, Factor effecting entrepreneurial growth;
- Entrepreneurship – Meaning – definition - Entrepreneur vs Intrapreneur – Women Entrepreneurs - Recent development – Problems

Unit II: Entrepreneurship Development Programmes:

- Entrepreneurship Development Programmes – Meanings, Objectives, Courses Contents and Curriculum, Phases,
- Evaluation of Entrepreneurship Development Programmes, problems in conducting Entrepreneurship Development Programmes
- Institutions For EDP: NIESBUD, NAYE & TCOS.

Unit III: Project Appraisal and Management:

- Project Identification – Meaning and Steps, Project Classification, Project Life Cycle.
- Project Report – Contents, Project Appraisal – Meaning – Feasibility Analysis, Market, Technical, Financial Economic, Managerial and Social.
- Project Appraisal - Meaning and Definition, Methods of Project Appraisal, methods of project feasibility.

Unit IV: Startup:

- Startup: meaning, definition, types, stages involved
- Factors affecting operations of a startup, Government Measures to Promote Startup Culture in the Country
- Startup India Scheme, eligibility, registration process, various benefits under start up India scheme.

Reference Books: -

1. Marc Dollinger. 2016., Entrepreneurship: Strategies and Resources, Pearson Education.
2. Robert D. Hishrich and Michael P. Peters. 2009. Entrepreneurship, Tata McGraw-Hill Publishing.
3. Thomas W. Zimmerer and Norman M. Scarborough. 2015. Essentials of Entrepreneurship and Small Business Management, PHI Learning.
4. S. S. Khanka. 2016. Entrepreneurial Development, S. Chand & Company Pvt. Ltd.
5. Marc Dollinger. 2016., Entrepreneurship: Strategies and Resources, Pearson Education

R. K. Khanna

Dr. R. K. Khanna

(R. K. Khanna)

NR

Question Paper pattern
B.com 5th Sem
Business Entrepreneurship Development

Time: - 3 Hours

Maximum marks: -80

N.B: - 1) All questions are compulsory.

2) All questions carry equal marks.

Q1. (a) Unit - I 8 Marks

(b) Unit- I 8 Marks

OR

(c) Unit -I 16 Marks

Q2. (a) Unit - II 8 Marks

(b) Unit- II 8 Marks

OR

(c) Unit -II 16 Marks

Q3. (a) Unit - III 8 Marks

(b) Unit- III 8 Marks

OR

(c) Unit -III 16 Marks

Q4. (a) Unit - IV 8 Marks

(b) Unit- IV 8 Marks

OR

(c) Unit -IV 16 Marks

Q5.

(a) Unit- I 4 Marks


(b) Unit- II 4 Marks


(c) Unit- III 4 Marks

(d) Unit- IV 4 Marks


Dr. R. K. Mishra


(R. K. Mishra)


(Dr. Anand Kumar)



Bachelor of Commerce
B.com (OB & CBCS)- Sem V
Course Name: Company Audit
Course Type: Skill Enhancement Course (SEC 5)
Course Code: 5T6-A

Course Outcome

C01	Students will be able to learn about the concept of auditing.
C02	Students will be able to understand the procedure of audit for limited companies.
C03	Students will be able to learn about vouching, verification & valuation of assets and liabilities.
C04	Students will be able to critically analyse the uses of computer in audit.
C05	Students will know the recent development in auditing system.

Unit I: Introduction to Audit:

- Meaning and Objectives of Auditing. Types of Audit.
- Audit Process: Audit Programme, Audit and book, working papers and evidence, Preparation before commencing of Audit.
- Basic Principles of governing audit.
- Advantages and limitation of audit.
- Role of Auditor in Checking Corporate Frauds.

Unit II: Audit of Limited Companies:

- Company auditor: Qualification, Appointment, powers, duties, Resignation and liabilities.
- Auditor's report - standard report and qualified report, contents of audit report (as per Companies Act and Standards on Auditing), Auditor's Certificate.
- Special audit of banking companies.
- Audit of educational institutions.
- Audit of Insurance companies.
- Divisible Profit and Dividend (Final, Interim and Unclaimed/Unpaid): Provision of the Act and Legal Decisions and Auditor's Responsibility.

Unit III: Vouching, Verification and Valuation:

- **Vouching:** meaning, definition, features, objectives, importance and techniques, vouching and routine checking, concept, features and types of voucher, duties of an auditor for missing vouchers, vouching of different items.
- **Verification-** meaning, difference between vouching and verification; Valuation of assets and liabilities, difference between verification and valuation, verification and valuation of assets and liabilities.

Unit IV: Recent Trends in Auditing:

- EDP Audit – Meaning, Division of auditing in EDP environment.
- Procedure of Audit under EDP system.
- Impact of Computerization on Audit Approach.
- Online Computer System Audit, Types of Online Computer System Audit.

Reference Books: -

1. Kamal Gupta, Contemporary Auditing, McGraw-Hill Education (India) Ltd.
2. R.J. Thiruf, Management Auditing: A questionnaire approach, AMACOM Publication.
3. Basu. S. K., Audit and Assurance: Pearson Education.
4. Ghosh, J., Contemporary Auditing and Assurance, Elegant Publishing.
5. Anil Kumar, Corporate Governance: Theory and Practice, Indian Book House, New Delhi.

Handwritten signature
S. R. Sharma

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(S. R. Sharma)

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(R. N. Khanna)

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NK

SEMESTER VI

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Bachelor of Commerce
B.com (OB & CBCS)- Sem. VI
Course Name: Financial Accounting – IV
Course Type: CC 21
Course Code: 6T1

Course Outcome

C01	The student will be able to acquire the knowledge of the holding company, and will be able to prepare a consolidated balance sheet.
C02	Students will get information about how documents have to be submitted to the insurance company to get a claim after a warehouse fire.
C03	Students will get information about buying, selling, profit and loss in securities investment, their original cost, interest calculation.
C04	Students will get information about how pre and post incorporation profit of a newly formed company is calculated.
CO5	Students will get complete information about how accounting is done as per the newly amended Companies Act 2013.

Unit I: Accounts of Holding Company:

(As per Indian Companies Act, 2013 and Accounting Standard-21) Introduction, Meaning of Wholly-owned subsidiary, partly-owned subsidiary, preparation of Consolidated Balance Sheet and Statement Profit and Loss, simple problem on involving two companies only. **(Theory & Numerical)**

Unit II: Insurance Claims:

Introduction, Loss of stock, Average clause, Practical problem on loss of stock. **(Theory & Numerical)**

Unit III: Investment Accounts:

Meaning, Need, Utility and objectives, Sales and Purchase of different types of Securities, Simple problem on Investment and Securities. **(Theory & Numerical)**

Unit IV: Profit prior to incorporation:

(Statement Profit & Loss as per Indian Company Act, 2013) Meaning Methods of ascertain the pre-incorporation profit **(Theory & Numerical)**

Reference Books: -

1. Dr. P. Wath, Dr. R.D. Mehta, Dr. D. Gotmare: Financial Account (Payal Prakashan).
2. Dr. S.N. Maheshwari: corporate Accounting (Vikas Publishing House pvt. Ltd. New Delhi).
3. Jain and Narang: Advanced Accounts (Kalyani Publishers, Ludhiana).
4. Dr. Vijay Bagde, Dr. Pramod Fating, Dr. Prashant Gulhane: Financial Accounting-V (Sir Sahitya Kendra, Nagpur).
5. . R. K..Lele and Jawaharlal: Accounting Theory (Himalaya Publishers).

Dr. P. Wath
Dr. R. K. Mehta
(Chairman)

Dr. S.N. Maheshwari
(Vikas Publishing House)

Dr. P. Wath
(Payal Prakashan)

Dr. R. K. Mehta

Question Paper pattern
B.com 6th Sem
Financial Accounting – IV

Time: - 3 Hours

Maximum marks: -80

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

Q1. (a) Unit – I (Theory) 8 Marks
(b) Unit - I (Problem) 8 Marks

OR

(c) Unit -I (Problem) 16 Marks

Q2. (a) Unit - II (Theory) 8 Marks
(b) Unit- II (Problem) 8 Marks

OR

(c) Unit -II (Problem) 16 Marks

Q3. (a) Unit - III (Theory) 8 Marks
(b) Unit- III (Problem) 8 Marks

OR

(c) Unit -III (Problem) 16 Marks

Q4. (a) Unit - IV (Theory) 8 Marks
(b) Unit- IV (Problem) 8 Marks

OR

(c) Unit -IV (Problem) 16 Marks

Q5.

- (b) Unit- I (Problem) 4 Marks
(b) Unit- II (Problem) 4 Marks
(c) Unit- III (Problem) 4 Marks
(d) Unit- IV (Problem) 4 Marks

Dr. R. Kaimore

Chanelhari
(Rushen Chanelhari)

R. Michael

M

Bachelor of Commerce
B.com (OB & CBCS)- Sem. VI
Course Name: International Economics
Course Type: CC 22
Course Code: 6T2

Course Outcome

C01	students will be able to understand the importance of International Economics.
C02	students will be able to Understand international trade theories.
C03	students will be able to examine various exchange rate changes (devaluation, revaluation, depreciation, appreciation- over valuation and undervaluation).
C04	students will be able to enhance the Foreign Direct Investment and Portfolio Investment.
CO5	Students will gain the knowledge of balance of payment of the country.

Unit I: Introduction to International Economics

- Introduction to International Economics Subject matter and importance of International Economics.
- Internal trade and International trade.
- Importance of International trade.
- International trade and economic development –Terms of trade.

Unit II: Theories of International Trade:

- Mercantilist approach to trade –
- Classical Theory: Absolute and Comparative Cost advantage theories –
- Heckscher – Ohlin Theory
- Leontief Paradox.

Unit III: Foreign Exchange Foreign exchange market

- Foreign Exchange Foreign exchange market – functions - Defining foreign exchange and exchange rate – Exchange rate concepts – exchange rate changes (devaluation, revaluation, depreciation, appreciation- over valuation and undervaluation).
- Different systems of exchange rate determination - fixed and flexible exchange rate, Hybrid exchange rate systems.
- International Economics 4 floating, Theories of exchange rate, Mint Parity theory.
- Purchasing Power Parity Theory, Balance of Payments Theory - Components of Foreign exchange.
-

Unit IV: Balance of Payments:

- Balance of Payments Defining Balance of Trade and Balance of Payments –
- Structure of balance of payments – Equilibrium and disequilibrium in BOP –
- Measures to correct BOP disequilibrium – India's BOP since 1991 –
- International financial flows – Foreign Direct Investment and Portfolio Investment – Currency Convertibility – IMF-Role and Functions.

Reference Books: -

1. Salvatore, Dominick, International Economics, Wiley India, NewDelhi.
2. C.P. Kindle Berger, International Economics.
3. Francis Cherumilam- International Economics
4. RBI Bulletin, Various issues.

Handwritten signature: R. Karim

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Question Paper pattern
B.com 6th Sem
International Economics

Time: - 3 Hours

Maximum marks: -80

N.B: - 1) All questions are compulsory.

2) All questions carry equal marks.

- Q1. (a) Unit - I 8 Marks
(b) Unit- I 8 Marks
OR
(c) Unit -I 16 Marks

- Q2. (a) Unit - II 8 Marks
(b) Unit- II 8 Marks
OR
(c) Unit -II 16 Marks

- Q3. (a) Unit - III 8 Marks
(b) Unit- III 8 Marks
OR
(c) Unit -III 16 Marks

- Q4. (a) Unit - IV 8 Marks
(b) Unit- IV 8 Marks
OR
(c) Unit -IV 16 Marks

- Q5.
(d) Unit- I 4 Marks
(b) Unit- II 4 Marks
(c) Unit- III 4 Marks
(d) Unit- IV 4 Marks

Dr. R. Karmore
(Chairman)

Arnelini
(Tushar Chandelbari)

R. N. Khada

MM

Bachelor of Commerce
B.com (OB & CBCS)- Sem. VI
Course Name: Advanced Statistics
Course Type: CC 23
Course Code: 6T3

Course Outcome

C01	The student will be able to acquire the knowledge of the correlation, and will be able to computation of correlation.
C02	The student will be able to acquire the knowledge of the regression, and will be able to computation of regression.
C03	The student will gain knowledge about index number and their types, and be able to calculate index number.
C04	The student will gain knowledge about time series and their types, and be able to calculate time series.
CO5	The student will be able to understand the subject of statistics as well as its usefulness and application.

Unit I: Correlation:

Types of correlation, Karl Pearson's coefficient of correlation in Bivariate frequency table, probable error, interpretation of 'r', Rank Correlation Method.

Unit II: Regression Analysis:

Lines of Regression/Regressions Equation, Coefficient of regression for a Bivariate frequency table.

Unit III: Index Number:

Uses of I N, Types of I. No. Methods of Index Number. Test of consistency of Index No. unit test Time Reversed Test, Factor cost of living Index No.


Unit IV: Time series Analysis:


Introduction components of a Time series-a) Trend b) Short Term Variation c) Irregular variation d) Measurement of Trend- (Simple Problems) Graphic Methods, Methods of Seminar, Methods of Curve by the square Methods of Moving Average

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. Fundamentals of statistics and Computer, Dr. M. Dattalkar & Mrs. Sindhu
5. Ghate, Sai Jyoti Prakashan, Nagpur
6. Problem in statistics: Y. R. Mahajan - Pimplapure Publisher Nagpur


Dr. R. Karmore
(Chairman)


Shantel
(Tushar Chandelbhai)


R. K. Kharde
(R. K. Kharde)


M.

Question Paper pattern
B.com 6th Sem
Advanced Statistics

Time: - 3 Hours

Maximum marks: -80

N.B: - 1) All questions are compulsory.

2) All questions carry equal marks.

Q1. (a) Unit - I (Theory) 8 Marks
(b) Unit - I (Problem) 8 Marks

OR

(c) Unit -I (Problem) 16 Marks

Q2. (a) Unit - II (Theory) 8 Marks
(b) Unit- II (Problem) 8 Marks

OR

(c) Unit -II (Problem) 16 Marks

Q3. (a) Unit - III (Theory) 8 Marks
(b) Unit- III (Problem) 8 Marks

OR

(c) Unit -III (Problem) 16 Marks

Q4. (a) Unit - IV (Theory) 8 Marks
(b) Unit- IV (Problem) 8 Marks

OR

(c) Unit -IV (Problem) 16 Marks

Q5.

(a) Unit- I (Problem) 4 Marks
(b) Unit- II (Problem) 4 Marks
(c) Unit- III (Problem) 4 Marks
(d) Unit- IV (Problem) 4 Marks

SPS
06-R. Karmore

Shreshth
(Aashan Chaudhary)

AD
(R. Mikhale)

NM

Bachelor of Commerce
B.com (OB & CBCS)- Sem. VI
Course Name: Financial Management
Course Type: CC 24
Course Code: 6T4

Course Outcome

C01	The students will be able to understand the fundamentals of financial management.
C02	The students will understand different sources of finance to raise funds for business.
C03	The students will critically analyse the optimal working capital required for business.
C04	The students will be able to create skills in debtors' and creditors' management.
C05	The students will be able to compare dividend and retention policies for businesses.

Unit I: Financial Management: An Introduction:

Meaning, scope, objectives, and significance of financial management. Responsibilities of financial executives, Recent development in the finance sector in India. Sources of finance: Long, Medium, and short-term sources of finance, Equity and preference shares, sweat equity shares, shares with different rights, Debentures, and Bonds. **(Theory)**

Unit II: Working Capital Management:

Meaning, needs, types, advantages of working capital, disadvantages of excessive working capital, Determinants of Working Capital, concept of operating cycle, assessment of working capital requirement. **(Theory and Numerical)**

Unit III: Debtors and Creditors Management:

Debtors: Meaning of Receivables (Debtors), Cost involve in debtors' management, determination of optimal credit policy, cash Discount policy and ascertainment of cost of cash discount, Effective cost of bills discounting. Creditors: Meaning of Creditors, calculation of cost of credit. **(Theory and Numerical)**

Unit IV: Dividend and retention policy:

Meaning of dividend and retained earnings, Types of dividends, surplus and reserve policy, Stability of Dividends, Dividend models: Relevance model of dividend policy (Walters Model, Gordons Model), Irrelevance model of dividend policy (Residual Theory, Modigliani and miller theory). **(Theory and Numerical)**

Reference Books: -

1. Financial Management (Comprehensive Text Book with Case Studies), Ravi M. Kishore, 7th Edition, Taxmans Publication Pvt. Ltd.
2. Fundamentals of Financial Management (18th revised and enlarged edition), Dr. R. P. Rustagi, Taxman's Publication Pvt. Ltd.
3. Financial Management, Dr. P.C. Tulsian, S. Chand publication
4. Fundamentals of Financial Management, Prasanna Chandra, Tata McGraw Hill Publication
5. Principle of financial Management, Satish M. Inamdar, Everest Publication House
6. Business Finance-I and II, Baldeo Kakde, Sai Jyoti Publication, Nagpur

R. Kishore

*Animesh
Anshu Chaudhary (R. Kishore)*

NM

Question Paper pattern
B.com 6th Sem
Financial Management

Time: - 3 Hours

Maximum marks: -80

N.B: - 1) All questions are compulsory.

2) All questions carry equal marks.

- Q1. (a) Unit - I (Theory) 8 Marks
(b) Unit - I (Theory) 8 Marks
OR
(c) Unit -I (Theory) 16 Marks


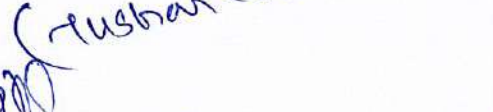
- Q2. (a) Unit - II (Theory) 8 Marks
(b) Unit- II (Problem) 8 Marks
OR
(c) Unit -II (Problem) 16 Marks

- Q3. (a) Unit - III (Theory) 8 Marks
(b) Unit- III (Problem) 8 Marks
OR
(c) Unit -III (Problem) 16 Marks

- Q4. (a) Unit - IV (Theory) 8 Marks
(b) Unit- IV (Problem) 8 Marks
OR
(c) Unit -IV (Problem) 16 Marks

- Q5.
(a) Unit- I (Theory) 4 Marks
(b) Unit- II (Problem) 4 Marks
(c) Unit- III (Problem) 4 Marks
(d) Unit- IV (Problem) 4 Marks


Dr. R. Karmore
(Chairman)


(R. Nikhede)

(Tushar Chaudhari)



Bachelor of Commerce
B.com (OB & CBCS)- Sem VI
Course Name: Managerial Accounting
Course Type: Discipline Special Elective (DSE 2)
Course Code: 6T5-A

Course Outcome

C01	Student will gain knowledge about the meaning, scope, importance and role of managerial accounting.
C02	Student will get knowledge about how business decisions are made based on no profit no loss
C03	The student will be able to prepare a budget while making decisions about future cash.
C04	The students will become familiar with how management uses ratios to make decisions.
CO5	Students will get information about how working capital and fund flow are derived in business and will be able to calculate it.

Unit I: Managerial Accounting:

Meaning, Scope, Importance, and Limitations of Managerial Accounting. Difference between Cost Accounting and Managerial Accounting, Role of Managerial Accounting. Break -Even Point Analysis. **(Theory & Numerical)**

Unit II: Business Budget & Budgetary Control:

Meaning Characteristics, Objectives, Advantages, Limitations. Classification & Types of Budgets. Problems on Cash Budget and Flexible Budget Only. **(Theory & Numerical)**

Unit III: Ration Analysis:

Meaning, Importance and Limitations of Ratio Analysis, Classification of Ratio, Computation of Profitability Ratio, Financial Ratio with special reference to Current Ratio, Acid Test/ Liquid Ratio, Inventory Turnover Ratio Debtors and Creditors Turnover Ratio, Fixed Assets Turnover Ratio, Debt-Equity Ratio, Working Capital Ratio, , Earnings per Share Ratio. **(Theory & Numerical)**

Unit IV: Fund Flow Analysis:

Meaning, Sources of fund, uses of fund, Distinguish between fund flow statement and Balance Sheet. Preparation of Statement showing Changes in Working Capital, Profit from operation, Fund flow Statement. **(Theory & Numerical)**

Reference Books: -

1. S. N Maheshwari: Cost Accounting Theory and problems –Shri Mahavir Book Depot, New Delhi
2. Pillai R. S. N., Management Accounting – S. Chand & Co. Pvt. Ltd.
3. Agrawal N. K., Managements Accounting – Galgotia Publication
4. Singh, Jagwant, Managements Accountings – Kitab Mahal
5. Rathnam P. V., Managements Accountings – Kitab Mahal
6. Sharma R. K., Managements Accountings – Kalyani Publication.

R. R. Karmore

(Anandha)
(Rushan Chandhari)

(R. Nikhede)

AM

Question Paper pattern
B.com 6th Sem
Managerial Accounting

Time: - 3 Hours

Maximum marks: -80

N.B: - 1) All questions are compulsory.

2) All questions carry equal marks.

- Q1. (a) Unit - I (Theory) 8 Marks
(b) Unit - I (Problem) 8 Marks
OR
(c) Unit -I (Problem) 16 Marks

- Q2. (a) Unit - II (Theory) 8 Marks
(b) Unit- II (Problem) 8 Marks
OR
(c) Unit -II (Problem) 16 Marks

- Q3. (a) Unit - III (Theory) 8 Marks
(b) Unit- III (Problem) 8 Marks
OR
(c) Unit -III (Problem) 16 Marks

- Q4. (a) Unit - IV (Theory) 8 Marks
(b) Unit- IV (Problem) 8 Marks
OR
(c) Unit -IV (Problem) 16 Marks

- Q5.
(a) Unit- I (Problem) 4 Marks
(b) Unit- II (Problem) 4 Marks
(c) Unit- III (Problem) 4 Marks
(d) Unit- IV (Problem) 4 Marks

Dr. R. Kamore
(Rajikhaede)
Anandho
(Tushar Chaudhari)
AM

Bachelor of Commerce
B.com (OB & CBCS)- Sem VI
Course Name: Hospitality and Healthcare Management
Course Type: Discipline Special Elective (DSE 2)
Course Code: 6T5-B

Course Outcome

C01	Students will be able to learn about the concept of Hospitality sector.
C02	Students will able to understand the career opportunities in hospitality Industry.
C03	Students will able to learn about legal framework set for the hospitality Industry.
C04	Students will able to understand the healthcare system of India.
C05	Students will know the recent development in Healthcare sector.

Unit I: Introduction:

- Introduction of the Hospitality Sector, Global and Indian Scenario, Scope & Importance of the sector. Five major segments: Food, Lodging, Travel, Tourism and Recreation.
- Major Players in hospitality industry,
- Characteristics of the Hospitality Industry, Relationship between the Hospitality Industry and Tourism.
- Governmental & Non-Governmental bodies in the hospitality sector.

Unit II: FDI & Career Opportunities in Hospitality Industry:

- Impact of FDI on the Hospitality Sector, Trends in FDI (Hospitality).
- Career options in hospitality industry, Demand of manpower in hospitality industry.
- Emerging Trends in Hospitality industry: Low cost carriers, Budget hotels, Services apartments, Technology and Loyalty travel. Eco Friendly practices in Hospitality Industry.
- Impact of COVID-19 on hospitality industry.

Unit III: Legal Frame Work in Hospitality Industry:

- Regulatory Policies (including environmental & foreign trade policies).
- License and Permits for Hotel and Catering Establishments in India.
- Laws of Hotels under municipal corporations.
- Renewal, Suspensions & Termination of Licenses.

Unit IV: Healthcare management in India:

- Concept, Definition, Importance and Scope of healthcare management.
- Hospital Sector: definition, meaning, and significance of Hospital sector, functions and classification of hospitals, role of hospitals in society.
- Recent development in healthcare sector.

Reference Books: -

1. Anand, M.M. Tourism and Hotel Industry in India (New Delhi Prentice- Hall of India, 1976).
2. Cristopher J. Holloway: The Business of Tourism: Macdonald and Evans, 1983.
3. Roy C. Wood "Hospitality Management: A Brief Introduction" Sage Publication, April 2015.
4. Hospital Management; Text & cases, Pearson Education India, First Edition-2013.
5. Hospital Administration and Management –A Comprehensive Guide, Joydeep Das Gupta, Jaypee Brothers Medical Publishers; Second Edition-2015.

R. Karmore

(Anamella)
(Tushar chandhari) *(R. Nikhede)*

NP

Question Paper pattern

B.com 6th Sem

Hospitality and Healthcare Management

Time: - 3 Hours

Maximum marks: 80

N.B: 1) All questions are compulsory.

2) All questions carry equal marks.

Q1. (a) Unit - I 8 Marks

(b) Unit- I 8 Marks

OR

(c) Unit -I 16 Marks

Q2. (a) Unit - II 8 Marks

(b) Unit- II 8 Marks

OR

(c) Unit -II 16 Marks

Q3. (a) Unit - III 8 Marks

(b) Unit- III 8 Marks

OR

(c) Unit -III 16 Marks

Q4. (a) Unit - IV 8 Marks

(b) Unit- IV 8 Marks

OR

(c) Unit -IV 16 Marks

Q5.

(c) Unit- I 4 Marks

(b)Unit- II 4 Marks

(c) Unit- III 4 Marks

(d) Unit- IV 4 Marks

Dr. R. Karmore

Dr. N. K. Chaudhary
(Rusban Chaudhary)

(R. Nikhade)

AK

Bachelor of Commerce
B.com (OB & CBCS)- Sem VI
Course Name: Mercantile Law-II
Course Type: Discipline Special Elective (DSE 2)
Course Code: 6T5-C

Course Outcome

C01	Students will be able to learn about the concept of Mercantile Law
C02	Students will be able to learn about the Indian Factories & Industrial Dispute Act.
C03	Students will able to gain knowledge about the various terms of Wages, Bonus, Gratuity and Workmen Compensation.
C04	Students will able to understand the Regulation of Employment and Condition of Service.
C05	Students will know the recent trends and development of Industrial Estate, Intellectual Property Rights & Environment Protection Act.

Unit I: Indian Factories Act-1948 & Industrial Dispute Act-1947:

- Indian Factories Act-1948: Important Definitions, Object & Scope, Provision regarding workers Health, Provision regarding Safety of Workers.
- Rules regarding Labour Welfare, Provision regarding Adults, women workers and Young Workers.
- Industrial Dispute Act-1947: Concept, Objectives and Significance, Authorities for settlement of Industrial Dispute-their work procedure & Powers,
- Concept and Distinction between Strike, Lockouts, Layoff & Retrenchments.

Unit II: Law Relating to Wages, Bonus and Gratuity, Employee State Insurance and Provident Fund & Workmen Compensation and Maternity Benefits.

- Law Relating to Wages: Object, Scope and Application of Minimum Wages Act-1948 and Payment of Wages Act 1936.
- Law Relating to Bonus and Gratuity: Object, Scope and Application of Payment of Bonus Act 1965 and Payment of Gratuity Act 1972
- Law Relating to Employee State Insurance and Provident Fund: Object, Scope and Application of The Employee's State Insurance Act 1948 and Employee's Provident Fund & Miscellaneous Provision Act 1952
- Law Relating to Workmen Compensation and Maternity Benefits: Object, Scope and Application of Workmen Compensation Act-1923 and Maternity Benefits Act 1961

Unit III: The Maharashtra Shops and Establishment & Child Labor (Prohibition and Regulation) Act:

- The Maharashtra Shops and Establishment (Regulation of Employment and Condition of Service) Act 2017: Meaning, Registration of Establishment, Opening and Closing Hours, Hours of Work, Interval for Rest, spread over, wages for overtime and Weekly off, leave with pay and payment of wages, Welfare Provision.
- Child Labor (Prohibition and Regulation) Act 1986: Object Scope and Application.
- Trade Union Act 1926: Object Scope and Application. Registration of Trade Union.
- International Labor Organization (ILO): Background and Importance of ILO and its impact on Indian Labor Laws.
- Contract Labor Act: Object Scope and Application.

Unit IV: Industrial Estate, Intellectual Property Rights & Environment Protection Act 1986:

- Meaning and Nature of Industrial Estate, Software Technology Park, SEZ, Co-operative Industrial Estate.
- Intellectual Property Rights Law In India: Object and Scope of Patent, Copyrights, Trademark and Industrial Design
- Procedure for registration of Trademarks and Copyrights.

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- Environment Protection Act 1986: Objective and Scope, Location of Industries, Processes & Operation, offense and Penalties.

Reference Books: -

1. Business Law Including Company Law, and Kapoor, G K: , New Age International (P) Ltd., Publishers
2. Business Law, M.C. Kuchhal and Vivek Kuchhal , Vikas Publishing House, New Delhi
3. Business and Corporate Laws, V.S. Datey, Taxman, New Delhi
4. Mercantile Law, N.D. Kapoor, Sultan Chand & Sons, Educational Publishers, New Delhi.

**Question Paper pattern
B.com 6th Sem
Mercantile Law-II**

Time: - 3 Hours

Maximum marks: -80

N.B: - 1) All questions are compulsory.

2) All questions carry equal marks.

Q1. (a) Unit - I 8 Marks

(b) Unit- I 8 Marks

OR

(c) Unit -I 16 Marks

Q2. (a) Unit - II 8 Marks

(b) Unit- II 8 Marks

OR

(c) Unit -II 16 Marks

Q3. (a) Unit - III 8 Marks

(b) Unit- III 8 Marks

OR

(c) Unit -III 16 Marks

Q4. (a) Unit - IV 8 Marks

(b) Unit- IV 8 Marks

OR

(c) Unit -IV 16 Marks

Q5.

(a) Unit- I 4 Marks

(b) Unit- II 4 Marks

(c) Unit- III 4 Marks

(d) Unit- IV 4 Marks

AM

R. Karmore
Dr. Anelko
(Rushan Chaudhari)

Bachelor of Commerce
B.com (OB & CBCS)- Sem VI
Course Name: Commercial Geography of Vidarbha Region
Course Type: Discipline Special Elective (DSE 2)
Course Code: 6T5-D

Course Outcome

C01	Students will able to learn basics & approach of Commercial geography.
C02	Students will able to learn about the Economic resources and their conversation.
C03	Students will gain knowledge about Vidarbha region and various resources present in the Vidarbha region.
C04	Student will able to learn about the industries and various sectors working in the Vidarbha region.
CO5	Students will able to recognise the importance of Vidarbha region in Indian economy.

Unit I- Introduction:

- Meaning, definition of commercial geography, importance and scope
- Nature, Scope and Development of Commercial Geography
- Approaches to the study of Commercial Geography

Unit II- Economic environment of commercial geography:

- Basic Economic activities i. Primary, ii. Secondary, iii. Tertiary, iv. Quaternary, v. Quinary
- Economic sources meaning, types, significance
- Crises and Conservation of economic Resources

Unit III- Commercial geography of Vidarbha Region:

- Introduction to Vidarbha Region, Demography
- Climate of Vidarbha Region, Natural Resources in Vidarbha Region, Salient features of Vidarbha region.
- Socio-Economic Problems of Vidarbha Region, Remedies to Solve Them

Unit IV- Industries in Vidarbha Region:

- Tourism in Vidarbha Region, growth of tourism sector, factors affecting tourism sector, Government policy for tourism growth
- Major Industries in Vidarbha Region, Problems of industries in Vidarbha Region, Remedies to solve the problems of these industries in Vidarbha Region,
- Special Economic Zones (SEZs) in Vidarbha Region, MIHAN

Reference Books: -

1. Marc Dollinger. 2016., Entrepreneurship: Strategies and Resources, Pearson Education.
2. Robert D. Hishrich and Michael P. Peters. 2009. Entrepreneurship, Tata McGraw-Hill Publishing.
3. Thomas W. Zimmerer and Norman M. Scarborough. 2015. Essentials of Entrepreneurship and Small Business Management, PHI Learning.
4. S. S. Khanka. 2016. Entrepreneurial Development, S. Chand & Company Pvt. Ltd.
5. Sharma T. C. and Coutinho O. C. (1983): Economic and Commercial Geography of India, Vikas Publishing House PVT LTD, New Delhi

R. Karmore

*Dr. Anandha
(Lusban Chandelbari)*

(R. N. Kharde)

MR

Question Paper pattern
B.com 6th Sem
Commercial Geography of Vidarbha Region

Time: - 3 Hours

Maximum marks: -80

N.B: - 1) All questions are compulsory.

2) All questions carry equal marks.

Q1. (a) Unit - I 8 Marks

(b) Unit- I 8 Marks

OR

(c) Unit -I 16 Marks

Q2. (a) Unit - II 8 Marks

(b) Unit- II 8 Marks

OR

(c) Unit -II 16 Marks

Q3. (a) Unit - III 8 Marks

(b) Unit- III 8 Marks

OR

(c) Unit -III 16 Marks

Q4. (a) Unit - IV 8 Marks

(b) Unit- IV 8 Marks

OR

(c) Unit -IV 16 Marks

Q5.

(a) Unit- I 4 Marks

(b) Unit- II 4 Marks

(c) Unit- III 4 Marks

(d) Unit- IV 4 Marks

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Dr. R. Karmire

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(Dr. Manoj Kumar
(Tushar Chaudhari))

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(R. Nikhede.)

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Bachelor of Commerce
B.com (OB & CBCS)- Sem VI
Course Name: Marketing Process
Course Type: Skill Enhancement Course (SEC 6)
Course Code: 6T6-A

Course Outcome

C01	Students will be able to learn about the concept of marketing.
C02	Students will be able to learn about the development of new product and distribution of channels
C03	Students will be able to gain knowledge about the various pricing strategies for the product.
C04	Students will be able to understand the use of artificial intelligence in marketing.
C05	Students will know the recent trends and development in marketing.

Unit I: Introduction

- Meaning, Definition, Nature, scope and importance of marketing;
- Selling vs Marketing, Marketing mix, Marketing Management Process
- Marketing environment: concept, importance, and components (Economic, Demographic, Technological, Natural, Socio-Cultural and Legal).

Unit II: Product Planning and Distribution

- Concept and importance, Product classifications, Product Planning, New Product Development
- Product Life Cycle, Branding and Packaging,
- Distribution Channels for Consumer Product, Industrial Product and Service Product, Function of Distribution of Channels, Factors Affecting Distribution of Channels.

Unit III: Pricing of product

- Price Decisions - Pricing objectives - Pricing policies and constraints
- Different pricing method - New product pricing, Product Mix pricing strategies and Price adjustment strategy.
- Marketing Mix Strategy, Branding, Labeling and Packaging Strategies

Unit IV: Recent developments in marketing

- International Marketing- Meaning, Definition, significance and role in economic development,
- Digital Marketing- meaning, definition, significance and utility, Green Marketing- meaning, definition, need and advantages.
- Use of Artificial intelligence in marketing – how Artificial intelligence works in marketing process, its advantages and problems in using artificial intelligence in marketing process

Reference Books: -

1. Kotler, P., Keller, K., Koshy, L., & Jha, M. 2009. Marketing Management: A South Asian Perspective (13th ed.). Pearson
2. Marketing Management, Dr. Tushar Chaudhari, Sir Sahitya Kendra, 2020
3. Ramaswamy, V. S., & Nama Kumari, S. 2009. Marketing Management: Global Perspective Indian Context (4th ed.). Macmillan.
4. Etzel, M. J., Bruce, J., W., 2010. Marketing (14th ed.), Tata McGraw-Hill.

Dr. R. Kanmore

(Tushar Chaudhari)

(R. Nikhade)

NK

Question Paper pattern
B.com 6th Sem
Marketing Process

Time: - 3 Hours

Maximum marks: -80

N.B: - 1) All questions are compulsory.

2) All questions carry equal marks.

Q1. (a) Unit - I 8 Marks
 (b) Unit- I 8 Marks
 OR
 (c) Unit -I 16 Marks

Q2. (a) Unit - II 8 Marks
 (b) Unit- II 8 Marks
 OR
 (c) Unit -II 16 Marks

Q3. (a) Unit - III 8 Marks
 (b) Unit- III 8 Marks
 OR
 (c) Unit -III 16 Marks

Q4. (a) Unit - IV 8 Marks
 (b) Unit- IV 8 Marks
 OR
 (c) Unit -IV 16 Marks

Q5.
(a) Unit- I 4 Marks
(b) Unit- II 4 Marks
(c) Unit- III 4 Marks
(d) Unit- IV 4 Marks

AK
R. Karmire

Chanelle
Rushan chandelbari

RKD
(R. Nikhale)

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Bachelor of Commerce
B.com (OB & CBCS)- Sem VI
Course Name: Advertising Skills
Course Type: Skill Enhancement Course (SEC 6)
Course Code: 6T6-B

Course Outcome

C01	Students will be able to learn about the concept of advertising.
C02	Students will be able to understand the behaviour of consumer and various promotion strategies.
C03	Students will be able to learn about media planning used for advertising.
C04	Students will be able to understand the uses of social media for advertisement.
C05	Students will know the recent trends and development in advertising and promotion.

Unit I: Introduction

- Advertising Meaning, nature and importance of advertising; Types of advertising; Advertising objectives
- Factors affecting an advertisement. Audience analysis; need, objectives and significance.
- Economic & social aspects of advertising, Legal aspects of advertising, Measuring Advertising effectiveness

Unit II: Consumer behavior and Promotion

- Consumer behaviour: - Meaning, concept and factors affecting consumer behaviour,
- Customer Satisfaction, measurement of Customer Satisfaction, After Sales Services and its role in modern business,
- Promotion: techniques of promotion, Personal Selling; Advertising, Direct Marketing. E-marketing

Unit III: Media Planning & Strategies

- Various Major media types viz print, television, outdoor and digital media advertisement and their characteristics.
- Factors influencing media choice; media selection, media scheduling
- Media Production house, printing, graphics, Animation, Modelling & Dubbing

Unit IV: Recent trends in advertisement

- Social Media advertisement: - Meaning, types, significance and salient features.
- Influencer Marketing: - Meaning, the procedure, the impact of influencer marketing,
- Video Marketing: - Concept, significance, benefits, factors influencing video marketing.

Reference Books: -

1. Advertising and Promotion: An Integrated Marketing Communications Perspective George Belch and Michael Belch, 2015, 10th Edition, McGraw Hill Education.
2. Contemporary Advertising, 2017, 15th Edition, William Arens, Michael Weigold and Christian Arens, Hill Higher Education.
3. Brand Positioning – Strategies for Competitive Advantage, Subroto Sengupta, 2005, Tata McGraw Hill Publication.
4. Advertising Principles and Practice, 2012 - Ruchi Gupta – S. Chand Publishing.
5. Advertising: Planning and Implementation, 2006 – Raghuvir Singh, Sangeeta Sharma –Prentice Hall.

Alad
R. Karmore

Arundha
(Rushen Chaudhary) (R. M. Khado)

NM

