

Bachelor of Commerce Syllabus
Semester - III

Bachelor of Commerce
B.Com.(CBCS) – Sem. III
Course Type : Core Course
Course Name : Financial Accounting – I
Course Code 3T1

Course Outcomes

CO1	Student will be able to gain knowledge about consignment, will be able to differentiate between consignment and sale and will be able to calculate Del-creder commission, Account sales and valuation of closing stock.
CO2	Student will be able be aware of Hire Purchase system and installment system and Hire Purchase system
CO3	Student will be able prepare identify different types of shares, will be familiarize with the procedure of issue of shares .
CO4	student will be familiarize with Statutory provisions regarding preparation of companies final accounts
CO5	student will be to prepare final accounts as per The Companies Act, 2013

Unit - I Consignment Accounts.

Meaning, Needs, Advantages and Formalities in consignment, Difference between a consignment and a sale, Performa invoice, Account Sales, Accounting Procedure of Consignment, Valuation of Consignment Stock. (Theory & Numerical)

Unit – II Hire Purchase Accounts

Meaning of Hire Purchase Accounts, Features, Merits and Demerits of Hire Purchase System, Distinguish between Hire Purchase and Installment System , Accounting of Hire Purchas System (Excluding Installment System and Repossession of Assets) (Theory & Numerical)

Unit – III Flotation of Joint Stock Companies and their Capital Structure.

Types of Shares, Methods of issue of shares, Accounting for Issue, Forfeiture of shares of forfeited shares (Theory & Numerical)

Unit – IV Final Accounts of Joint Stock Companies (As Per New Company Act 2013 as Per Schedule-III)

Introduction, Statutory provisions regarding preparation of companies final accounts Provision for interest on debentures, Proposed Dividends. Interim Dividend. Prepare its Statement of Profit and Loss and Balance Sheet in the format prescribed Company Act-2013, Schedule-III (Excluding Managerial Remuneration) (Theory & Numerical)

The financial year ends on 31st March.

Reference Books

- 1 Gupta R. L-Advanced Financial Accounting-S. Chand & Sons
- 2 Kumar, Anil S.- Advanced Financial Accounting-Himalaya Publication House
- 3 Shukla and Grewal : Advanced Accounts (S. Chand & Ltd New Delhi)
- 4 Jain and Narang: Advanced Accounts (Kalyani Publishers, Ludhiana)
5. Sr. K. Paul: Accountancy. Volume I and II (New Central Book Agency, Kolkata)
6. Dr. S. N. Maheshwari: Corporate Accounting (Viakas Publishing House Pvt. Lit. New Heldi)
7. Dr. Vijay Bagde, Dr. Pramod Fating, Dr. Prashant Gulhane: Financial Accounting-1
Sir Sahitya Kendra, Nagpur.

8. Dr. R. D. Mehta, Prof. Pradeep Wath Dr. D. C. Gotmare Advanced Financial Accounting
(Payal Prakashan)

Question Paper Pattern
B.Com. Second Year Semester –III
3T1 : Financial Accounting – I

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

Time :- 3 hours

Marks-80

Q. No. 1 – Unit I

- | | |
|------------|----------|
| a) Theory | 08 Marks |
| b) Problem | 08 Marks |

OR

- | | |
|------------|---------|
| c) Problem | 16Marks |
|------------|---------|

Q. No. 2 – Unit II

- | | |
|------------|----------|
| a) Theory | 08 Marks |
| b) Problem | 08 Marks |

OR

- | | |
|------------|----------|
| c) Problem | 16 Marks |
|------------|----------|

Q. No. 3 – Unit III

- | | |
|------------|----------|
| a) Theory | 08 Marks |
| b) Problem | 08 Marks |

OR

- | | |
|------------|----------|
| c) Problem | 16 Marks |
|------------|----------|

Q. No. 4 – Unit IV

- | | |
|------------|----------|
| a) Theory | 08 Marks |
| b) Problem | 08 Marks |

OR

- | | |
|------------|----------|
| c) Problem | 16 Marks |
|------------|----------|

Q. No. 5

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

Bachelor of Commerce
B.Com.(CBCS) – Sem. III
Course Type : Core Course
Course Name : Monetary Economics - I
Course Code 3T2

Course Outcomes

C01	The students will be able to demonstrate nature and functions of money and will get familiarise with the methods of note issue.
C02	The students will get familiarise with the concept of Inflation and deflation and will able to identify their role.
C03	The students will be able to identify role of monetary policy and Fiscal policy.
C04	The students will get knowledge about public finance, and will also identify the types of taxation
C05	The students will gain knowledge about recent trends money market and public financé

Unit I: Money Evolution, Meaning, Definition, Nature and Functions of Money. Quantity Theory of Money and Criticisms. Paper Currency & Methods of Note Issue- Fixed Fiduciary Method, Proportionate Reserve Method, Minimum Reserve Method.

Unit II: Inflation & Deflation Inflation- Meaning, Nature, Causes, Effects, Impact of Inflation. Deflation - Meaning, Nature, Causes, Effects, Impact of Deflation. Role of Monetary Policy and Fiscal Policy in controlling Inflation & Deflation.

Unit III: Money Market & Policies Money Market- Concept of Money Market, Objectives, Importance of Money Market, Instruments of Money Market. Monetary Policy and Fiscal Policy Concept-Meaning, Objectives, Need, Importance, Impact, Recent Changes/Trends.

Unit IV: Public Finance Concept, Meaning, Importance of Public Finance, Principles of Public Finance, Theory of Maximum Social Advantages & Criticisms. Taxation – Definition, Characteristics& Cannons. Types of Taxation- Proportional, Progressive and Regressive Taxation System. Direct and Indirect Taxes- Merits & Demerits.

Books Recommended:

1. Monetary Economics, RR Paul, Kalyani Publishers.
2. Money ,Banking, Trade & Public Finance, M.V.Vaish, New Age International Pvt.Ltd.
3. Money, Banking and International Trade, K.P.M. Sundaram , Sultan Chand,New Delhi.
4. Public Finance, Tyagi , Jai Prakash Nath Publishers.
5. Money and Financial System P.K. Deshmukh, Phadke Prakashan.
6. Monetary Economics, Rashi Arora, Sheth Publishers, Mumbai

7. Modern Macroeconomics(Theory & Policy),B.N.Ghosh, Ane Books Pvt Ltd, 2nd Edition, 2012.
8. Macro Economics, D.D.Chaturvedi, Galgotia Publishing Company,1999

Question Paper Pattern Semester-IV 3T2

Monetary Economics- I

N.B. – 1) All questions are compulsory.

2) All questions carry equal marks.

Time :- 3 hours

Marks-80

Q.1. (a) UNIT – I 08 Marks

(b) UNIT – I 08 Marks

OR

(c) UNIT – I 16Marks

Q.2. (a) UNIT – II 08 Marks

(b) UNIT – II 08 Marks

OR

(c) UNIT – II 16Marks

Q.3. (a) UNIT –III 08 Marks

(b) UNIT – III 08 Marks

OR

(c) UNIT – III 16Marks

Q.4. (a) UNIT – IV08 Marks

(b) UNIT – IV 08 Marks

OR

(c) UNIT – IV 16Marks

Q.5

a) UNIT – I 04 Marks

b) UNIT – II 04 Marks

c) UNIT – III 04Marks

d) UNIT – IV 04 Marks

Bachelor of Commerce
B.Com.(CBCS) – Sem. III
Course Type : Ability Enhancement Course
Course Name : Company Law
Course Code: 3T5-A

Course Outcomes: -

CO1	The students will be able to get familiarise with the types and characteristics of company
CO2	The student will be able to demonstrate the procedure of formation of company and will be able to distinguish between Article of Association and Memorandum of Association
CO3	The students will be able to frame the prospectus of the company.
CO4	The students will be able to identify different types of shares and debentures
CO5	The students will be able to gain knowledge of management and administration of the company.

Unit One: Introduction

- Meaning, definition, types and characteristics of company
- Historical Evaluation of company
- Concept of Corporate Veil, Lifting Corporate veil

Unit Two: Incorporation of company

- Promoters, Role and legal position, Pre incorporation contracts
- Procedure for incorporation of company
- Memorandum of Association - Meaning, Purpose, Contents, Ultravires and Doctrine of Ultravires
- Articles of Association – Meaning, Purpose, Content. Alternation. Difference between Memorandum of Association and Articles of Association

Unit Three: Prospectus and issue of share capital

- Prospectus Meaning - Formalities of issue Prospectus - Misrepresentation of Prospectus - Golden Rules
- Shares - Meaning, Types of Shares and Transfer of shares
- Share Capital, Meaning, Kinds, Alternation, Reduction and Voting Rights
- Debenture - Meaning, Types, Charge-Fixed and Floating, Crystallization of Floating charge

Unit Four: Management and administration of company

- Directors - Appointment, Qualifications, Types
- Directors: - Duties and liabilities, Powers, Functions
- Meetings, Kinds, Requisites of Valid Meeting
- Procedure of writing invitation, and minutes of meeting

Reference Books

- ❖ Company Law & Secretarial Practice- Appannaian Reddy, Prabhudev, Himalaya Publishing House
- ❖ Company Law for Beginners- Dr. V.K. Jain, Sheth Publishers Pvt. Lt.
- ❖ Company Law and Secretarial Practice- Dr. R.K. Nelakha, Ramesh Book Depot, Jaipur, New Delhi.
- ❖ Company Law and Secretarial Practice- Dr. K.R. Dixit, Vishwa Publishers & Distributors, Nagpur

Question Paper Pattern

Company Law

N.B. – 1) All questions are compulsory.

2) All questions carry equal marks.

Time :- 3 hours

Marks-80

Q.1. (a) UNIT – I 08 Marks

(b) UNIT – I 08 Marks

OR

(c) UNIT – I 16Marks

Q.2. (a) UNIT – II 08 Marks

(b) UNIT – II 08 Marks

OR

(c) UNIT – II 16Marks

Q.3. (a) UNIT –III 08 Marks

(b) UNIT – III 08 Marks

OR

(c) UNIT – III 16Marks

Q.4. (a) UNIT – IV08 Marks

(b) UNIT – IV 08 Marks

OR

(c) UNIT – IV 16Marks

Q.5

a) UNIT – I 04 Marks

b) UNIT – II 04 Marks

c) UNIT – III 04Marks

d) UNIT – IV 04 Marks

Bachelor of Commerce
B.Com.(CBCS) – Sem. III
Course Type : Skill Enhancement Course
Course Name : Holistic Development
Course Code: 3T6-A

Course Outcome

CO1	The students will be able to get familiarise with concept of holistic development
CO2	The student will be able to manage their time effectively.
CO3	The students will be able to identify causes of stress and will be helped in managing them.
CO4	The student will be able to demonstrate the concept of spirituality and will be able analyses the relations between spirituality and health.
CO5	The student will be able to improve their academic and overall performance in a holistic way

Unit One: Introduction

- Holistic Development: Definition, Basic concepts of Holistic Development,
- Need, goals, and scope of Holistic Development;
- Multidisciplinary approach;
- Elements of holistic development

Unit Two: Time Management

- Meaning, Essentials, importance,
- Time management techniques
- Time management matrix
- Time management and effective planning
- Time allocation: - Need and significance

Unit Three: Stress Management

- Meaning, types, causes of stress, consequences of stress
- Stress Management: - meaning, importance, strategies for stress management
- Creation of stress-free environment
- Stress Intervention: Performance and Stress Intervention- The relationship between stress and performance;

Unit Four: Spiritual development

- Spirituality: - Meaning, Characteristics, types, need
- Spiritual development: - Meaning, Purpose, importance and stages
- Fowler's Stages of Faith
- Relationship between spirituality and health

Reference Books

- ❖ Structured Holistic Development Program : A Tool for Success, [Dr. Sujata Parwani](#) , kaav Publication
- ❖ Spiritual Development – 20 Ways to Achieve Spiritual Growth, Elsabe Smit

- ❖ Developing Holistic Education, Seed Philip Taylor and Fransis
- ❖ Skill Development Dr. Tushar Chaudhari, Payal Prakshan
- ❖ The 7 Habits of Highly Effective People: Powerful Lessons in Personal Change by Stephen Covey

Question Paper Pattern

Holistic Development

N.B. – 1) All questions are compulsory.

2) All questions carry equal marks.

Time :- 3 hours

Marks-80

Q.1. (a) UNIT – I 08 Marks

(b) UNIT – I 08 Marks

OR

(c) UNIT – I 16Marks

Q.2. (a) UNIT – II 08 Marks

(b) UNIT – II 08 Marks

OR

(c) UNIT – II 16Marks

Q.3. (a) UNIT –III 08 Marks

(b) UNIT – III 08 Marks

OR

(c) UNIT – III 16Marks

Q.4. (a) UNIT – IV08 Marks

(b) UNIT – IV 08 Marks

OR

(c) UNIT – IV 16Marks

Q.5

a) UNIT – I 04 Marks

b) UNIT – II 04 Marks

c) UNIT – III 04Marks

d) UNIT – IV 04 Marks

B.Com
Semester III
3T5- Compulsory English

Unit 1: Prose

1. The Chicago Speeches-Swami Vivekananda
2. What Teenagers Need to Know about Cyber Security- Sanjay Goel
3. Values in Life-Rudyard Kipling

Unit 2: Prose

1. Work Brings Solace-A.P.J.Abdul Kalam
2. Too Dear- Leo Tolstoy
3. The Pleasures of Ignorance-Robert Lynd

Unit 3: Poetry

1. The Tiger and the Deer-Sri Aurobindo
2. A Dream within a Dream- Edgar Allan Poe
3. Leisure-W.H.Davies

Unit 4: Writing Skills

1. Application Letters
2. Etiquette and Manners
3. Writing Blogs

Unit 5: Language Study

1. Types of Sentences(Affirmative, Assertive, Negative, Exclamatory, Interrogative)
2. Tenses

Prescribed Text: Igniting Minds, Published by Orient BlackSwan

Edited by: Dr.Indrajeet Orke, Dr.Manjushree Sardeshpande,Dr. Maroti Wagh,Dr. Narayan Mehare, Dr.Veena Ilame, Dr.Subhashree Mukherjee

Reference Books

1. Learner's English Grammar & Composition by Dr. N.D.V.Prasada Rao (S.Chand)
2. Word Power Made Easy- Norman Lewis
3. 151 Essays, S.C.Gupta, Arihant Publications
4. Powerful Vocabulary Builder –Anjana Agarwal-New Age Publishers

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B.Com
Question Paper Pattern
3T5-Compulsory English
Semester III

N.B: SAQ – Short Answer Questions to be answered in about 75-100 words

VSAQ- Very Short Answer Question to be answered in two or three sentences

PRQ- Personal Response Question to be answered in about 75- 100words

Time: 3 Hrs

Total 80 Marks

- | | |
|---|------------|
| Q.1. (A) Three VSAQ out of Five based on Prose (Unit 1) (3x 2) | (06Marks) |
| (B) One SAQ out of Two based on Prose (Unit1) | (05Marks) |
| (C).One PRQ out of Two based on Prose (Unit1) | (05Marks) |
| Q.2. (A) Three VSAQ out of Five based on Prose (Unit 2) (3x 2) - | (06Marks) |
| (B) One SAQ out of Two based on Prose (Unit 2) | (05Marks) |
| (C).One PRQ out of Two based on Prose (Unit 2) | (05Marks) |
| Q.3. (A) Three VSAQ out of Five based on prescribed Poems (Unit 3) (3x 2) - | (06Marks) |
| (B) One SAQ out of Two based on prescribed Poems (Unit 3) | (05Marks) |
| (C).One PRQ out of Two based on prescribed Poems (Unit 3) | (05Marks) |
| Q.4 .(A).One Application Letter | (05Marks) |
| (B)Etiquette & Manners | (05Marks) |
| (C)Writing Blog (150 Word) | (06Marks) |
| Q.5.(A)i)Idioms and Phrases-Make sentences(03), One Word Substitute(03) | (06Marks) |
| ii)True and False based on Unit II & III (4 items) | (02Marks) |
| (B)Types of Sentences | |
| (Affirmative, Negative, Interrogative, Exclamatory, Assertive) | (04 Marks) |
| (C) Tenses | (04marks) |

INTERNAL ASSESSMENT : 20 MARKS

The Internal Assessment would be done on the basis of the assignments submitted by the student and his/her performance, attendance and conduct during the Semester. The concerned teacher shall provide, in advance, a list of topics based on the Units prescribed in the textbook. Students shall finalize 2 topics/items from 2 different units with the approval of the concerned teacher and submit the same within the prescribed deadline as Assignments.

Students may be given freedom to submit a creative writing assignment on human values/world peace/environmental issues inspired by or related to the lessons/poems prescribed in the syllabus and give a **Power Point Presentation /Oral** Presentation of the same.

2 Assignments – 5+5 = 10 Marks

Power Point Presentation/Oral Presentation– 5 Marks

Attendance – 5 Marks TOTAL – 20 MARKS

Attendance - 5 Marks TOTAL - 20 MARKS

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अभ्यासक्रम

१. पाठ्यपुस्तक : शब्दसाधना - भाग २
२. रोजगाराभिमुख मराठी - व्यावहारिक कौशल्ये

अनुक्रमणिका

Unit - I : गद्य विभाग

- | | |
|--------------------------------------|----------------------|
| १. विझीं गोंडवाडां अवस्थान | - म्हाइंभट |
| २. शेती सुधारणाविषयक विचार | - जोतीराव फुले |
| ३. अखेरचे वक्तव्य | - वासुदेव बळवंत फडके |
| ४. भारतीय स्त्रीत्वाचे गाणे सावित्री | - पु. भा. भावे |
| ५. मरीआईचा गाडा | - अण्णा भाऊ साठे |
| ६. पुस्तक चोरून शाळा शिकली | - अशोक पवार |

Unit - II : पद्य विभाग

- | | |
|------------------------------|---|
| १. संत कवयित्रींची अभंगवाणी | - संत जनाबाई, संत मुक्ताबाई, संत बहेणाबाई |
| २. निश्चयाचा महामेरु | - समर्थ रामदास |
| ३. नववधू, प्रिया मी... | - भा. रा. तांबे |
| ४. सारेच दीप कसे मंदावले आता | - अनिल |
| ५. सोनं होऊन उगावं | - सदानंद देशमुख |
| ६. विश्वाचे नवल | - आ. य. पवार |

Unit - III : व्यावहारिक मराठी

- | | |
|-----------------|-------------------------|
| १. वृत्त संपादन | - प्रभाकर कोंडबत्तुनवार |
| २. शुद्ध शब्द | |

Unit - IV : रोजगाराभिमुख मराठी - व्यावहारिक कौशल्ये

१. प्रकल्प - माहितीचे विश्लेषण (डाटा इंटरप्रीटेशन)
(अ) सर्वेक्षण, (ब) तक्ता विवरण (क) GPS मार्गदर्शिका नकाशा अवलोकन आणि विश्लेषण
२. वक्तृत्व कौशल्य

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राष्ट्रसंत तुकडोजी महाराज नागपूर विद्यापीठ, नागपूर
Bachelor of Commerce (B. Com.) Part 1 & 2
Semester 1 to 4

(२०२२-२३ पासून लागू)

मराठी

अभ्यासक्रम

१. पाठ्यपुस्तक : शब्दसाधना - भाग १ व २ (सत्र १ ते ४)
२. रोजगाराभिमुख मराठी - व्यावहारिक कौशल्ये

प्रश्नपत्रिकेचे स्वरूप

वेळ : ३ तास)

(एकूण गुण : ८०)

प्रश्न १ -	गद्यावर आधारित दीर्घ प्रश्न	किंवा	
	गद्यावर आधारित दीर्घ प्रश्न		१०
प्रश्न २ -	पद्यावर आधारित दीर्घ प्रश्न	किंवा	
	पद्यावर आधारित दीर्घ प्रश्न		१०
प्रश्न ३ -	खालीलपैकी कोणत्याही एका गटातील सर्व प्रश्न सोडवा. अ गट - गद्यावर आधारित चार प्रश्न	किंवा	
	ब गट - गद्यावर आधारित चार प्रश्न		१६
प्रश्न ४ -	खालीलपैकी कोणत्याही एका गटातील सर्व प्रश्न सोडवा. अ गट - पद्यावर आधारित चार प्रश्न	किंवा	
	ब गट - पद्यावर आधारित चार प्रश्न		१६
प्रश्न ५ -	अ. खालीलपैकी कोणत्याही एका गटातील सर्व प्रश्न सोडवा. १. व्यावहारिक मराठी २. व्यावहारिक मराठी ३. व्यावहारिक मराठी	किंवा	
	१. व्यावहारिक मराठी २. व्यावहारिक मराठी ३. व्यावहारिक मराठी		१२
	ब. खालील बहुपर्यायी प्रश्नांपैकी योग्य पर्याय निवडा.		१६
	रोजगाराभिमुख मराठी - व्यावहारिक कौशल्ये यावर बहुपर्यायी ८ प्रश्न		

गुणांचे विभाजन

गद्य विभाग	-	२६
पद्य विभाग	-	२६
व्यावहारिक मराठी	-	१२
रोजगाराभिमुख मराठी - व्यावहारिक कौशल्ये	-	१६
एकूण गुण	-	८०

(अंतर्गत मूल्यमापन : उपस्थिती - ५ गुण, गृहपाठ ५ गुण, वाचन कौशल्य ५ गुण, मौखिकी ५ गुण = एकूण २० गुण)

25.7.22
Rajesh
J. K. Kulkarni
V. K. Kulkarni
V. K. Kulkarni

Bachelor of Commerce Syllabus
Semester - III

Bachelor of Commerce
B.Com.(CBCS) – Sem. III
Course Type : Core Course
Course Name : Financial Accounting – I
Course Code 3T1

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8. Dr. R. D. Mehta, Prof. Pradeep Wath Dr. D. C. Gotmare Advanced Financial Accounting
(Payal Prakashan)

Question Paper Pattern
B.Com. Second Year Semester –III
3T1 : Financial Accounting – I

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

Time :- 3 hours

Marks-80

Q. No. 1 – Unit I

- | | |
|------------|----------|
| a) Theory | 08 Marks |
| b) Problem | 08 Marks |

OR

- | | |
|------------|---------|
| c) Problem | 16Marks |
|------------|---------|

Q. No. 2 – Unit II

- | | |
|------------|----------|
| a) Theory | 08 Marks |
| b) Problem | 08 Marks |

OR

- | | |
|------------|----------|
| c) Problem | 16 Marks |
|------------|----------|

Q. No. 3 – Unit III

- | | |
|------------|----------|
| a) Theory | 08 Marks |
| b) Problem | 08 Marks |

OR

- | | |
|------------|----------|
| c) Problem | 16 Marks |
|------------|----------|

Q. No. 4 – Unit IV

- | | |
|------------|----------|
| a) Theory | 08 Marks |
| b) Problem | 08 Marks |

OR

- | | |
|------------|----------|
| c) Problem | 16 Marks |
|------------|----------|

Q. No. 5

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

Bachelor of Commerce
B.Com.(CBCS) – Sem. III
Course Type : Core Course
Course Name : Monetary Economics - I
Course Code 3T2

Course Outcomes

C01	The students will be able to demonstrate nature and functions of money and will get familiarise with the methods of note issue.
C02	The students will get familiarise with the concept of Inflation and deflation and will able to identify their role.
C03	The students will be able to identify role of monetary policy and Fiscal policy.
C04	The students will get knowledge about public finance, and will also identify the types of taxation
C05	The students will gain knowledge about recent trends money market and public financé

Unit I: Money Evolution, Meaning, Definition, Nature and Functions of Money. Quantity Theory of Money and Criticisms. Paper Currency & Methods of Note Issue- Fixed Fiduciary Method, Proportionate Reserve Method, Minimum Reserve Method.

Unit II: Inflation & Deflation Inflation- Meaning, Nature, Causes, Effects, Impact of Inflation. Deflation - Meaning, Nature, Causes, Effects, Impact of Deflation. Role of Monetary Policy and Fiscal Policy in controlling Inflation & Deflation.

Unit III: Money Market & Policies Money Market- Concept of Money Market, Objectives, Importance of Money Market, Instruments of Money Market. Monetary Policy and Fiscal Policy Concept-Meaning, Objectives, Need, Importance, Impact, Recent Changes/Trends.

Unit IV: Public Finance Concept, Meaning, Importance of Public Finance, Principles of Public Finance, Theory of Maximum Social Advantages & Criticisms. Taxation – Definition, Characteristics& Cannons. Types of Taxation- Proportional, Progressive and Regressive Taxation System. Direct and Indirect Taxes- Merits & Demerits.

Books Recommended:

1. Monetary Economics, RR Paul, Kalyani Publishers.
2. Money ,Banking, Trade & Public Finance, M.V.Vaish, New Age International Pvt.Ltd.
3. Money, Banking and International Trade, K.P.M. Sundaram , Sultan Chand,New Delhi.
4. Public Finance, Tyagi , Jai Prakash Nath Publishers.
5. Money and Financial System P.K. Deshmukh, Phadke Prakashan.
6. Monetary Economics, Rashi Arora, Sheth Publishers, Mumbai

7. Modern Macroeconomics(Theory & Policy),B.N.Ghosh, Ane Books Pvt Ltd, 2nd Edition, 2012.
8. Macro Economics, D.D.Chaturvedi, Galgotia Publishing Company,1999

Question Paper Pattern Semester-IV 3T2

Monetary Economics- I

N.B. – 1) All questions are compulsory.

2) All questions carry equal marks.

Time :- 3 hours

Marks-80

Q.1. (a) UNIT – I 08 Marks

(b) UNIT – I 08 Marks

OR

(c) UNIT – I 16Marks

Q.2. (a) UNIT – II 08 Marks

(b) UNIT – II 08 Marks

OR

(c) UNIT – II 16Marks

Q.3. (a) UNIT –III 08 Marks

(b) UNIT – III 08 Marks

OR

(c) UNIT – III 16Marks

Q.4. (a) UNIT – IV08 Marks

(b) UNIT – IV 08 Marks

OR

(c) UNIT – IV 16Marks

Q.5

a) UNIT – I 04 Marks

b) UNIT – II 04 Marks

c) UNIT – III 04Marks

d) UNIT – IV 04 Marks

Bachelor of Commerce
B.Com.(CBCS) – Sem. III
Course Type : Ability Enhancement Course
Course Name : Company Law
Course Code: 3T5-A

Course Outcomes: -

CO1	The students will be able to get familiarise with the types and characteristics of company
CO2	The student will be able to demonstrate the procedure of formation of company and will be able to distinguish between Article of Association and Memorandum of Association
CO3	The students will be able to frame the prospectus of the company.
CO4	The students will be able to identify different types of shares and debentures
CO5	The students will be able to gain knowledge of management and administration of the company.

Unit One: Introduction

- Meaning, definition, types and characteristics of company
- Historical Evaluation of company
- Concept of Corporate Veil, Lifting Corporate veil

Unit Two: Incorporation of company

- Promoters, Role and legal position, Pre incorporation contracts
- Procedure for incorporation of company
- Memorandum of Association - Meaning, Purpose, Contents, Ultravires and Doctrine of Ultravires
- Articles of Association – Meaning, Purpose, Content. Alternation. Difference between Memorandum of Association and Articles of Association

Unit Three: Prospectus and issue of share capital

- Prospectus Meaning - Formalities of issue Prospectus - Misrepresentation of Prospectus - Golden Rules
- Shares - Meaning, Types of Shares and Transfer of shares
- Share Capital, Meaning, Kinds, Alternation, Reduction and Voting Rights
- Debenture - Meaning, Types, Charge-Fixed and Floating, Crystallization of Floating charge

Unit Four: Management and administration of company

- Directors - Appointment, Qualifications, Types
- Directors: - Duties and liabilities, Powers, Functions
- Meetings, Kinds, Requisites of Valid Meeting
- Procedure of writing invitation, and minutes of meeting

Reference Books

- ❖ Company Law & Secretarial Practice- Appannaian Reddy, Prabhudev, Himalaya Publishing House
- ❖ Company Law for Beginners- Dr. V.K. Jain, Sheth Publishers Pvt. Lt.
- ❖ Company Law and Secretarial Practice- Dr. R.K. Nelakha, Ramesh Book Depot, Jaipur, New Delhi.
- ❖ Company Law and Secretarial Practice- Dr. K.R. Dixit, Vishwa Publishers & Distributors, Nagpur

Question Paper Pattern

Company Law

N.B. – 1) All questions are compulsory.

2) All questions carry equal marks.

Time :- 3 hours

Marks-80

Q.1. (a) UNIT – I 08 Marks

(b) UNIT – I 08 Marks

OR

(c) UNIT – I 16Marks

Q.2. (a) UNIT – II 08 Marks

(b) UNIT – II 08 Marks

OR

(c) UNIT – II 16Marks

Q.3. (a) UNIT –III 08 Marks

(b) UNIT – III 08 Marks

OR

(c) UNIT – III 16Marks

Q.4. (a) UNIT – IV08 Marks

(b) UNIT – IV 08 Marks

OR

(c) UNIT – IV 16Marks

Q.5

a) UNIT – I 04 Marks

b) UNIT – II 04 Marks

c) UNIT – III 04Marks

d) UNIT – IV 04 Marks

Bachelor of Commerce
B.Com.(CBCS) – Sem. III
Course Type : Skill Enhancement Course
Course Name : Holistic Development
Course Code: 3T6-A

Course Outcome

CO1	The students will be able to get familiarise with concept of holistic development
CO2	The student will be able to manage their time effectively.
CO3	The students will be able to identify causes of stress and will be helped in managing them.
CO4	The student will be able to demonstrate the concept of spirituality and will be able analyses the relations between spirituality and health.
CO5	The student will be able to improve their academic and overall performance in a holistic way

Unit One: Introduction

- Holistic Development: Definition, Basic concepts of Holistic Development,
- Need, goals, and scope of Holistic Development;
- Multidisciplinary approach;
- Elements of holistic development

Unit Two: Time Management

- Meaning, Essentials, importance,
- Time management techniques
- Time management matrix
- Time management and effective planning
- Time allocation: - Need and significance

Unit Three: Stress Management

- Meaning, types, causes of stress, consequences of stress
- Stress Management: - meaning, importance, strategies for stress management
- Creation of stress-free environment
- Stress Intervention: Performance and Stress Intervention- The relationship between stress and performance;

Unit Four: Spiritual development

- Spirituality: - Meaning, Characteristics, types, need
- Spiritual development: - Meaning, Purpose, importance and stages
- Fowler's Stages of Faith
- Relationship between spirituality and health

Reference Books

- ❖ Structured Holistic Development Program : A Tool for Success, [Dr. Sujata Parwani](#) , kaav Publication
- ❖ Spiritual Development – 20 Ways to Achieve Spiritual Growth, Elsabe Smit

- ❖ Developing Holistic Education, Seed Philip Taylor and Fransis
- ❖ Skill Development Dr. Tushar Chaudhari, Payal Prakshan
- ❖ The 7 Habits of Highly Effective People: Powerful Lessons in Personal Change by Stephen Covey

Question Paper Pattern

Holistic Development

N.B. – 1) All questions are compulsory.

2) All questions carry equal marks.

Time :- 3 hours

Marks-80

Q.1. (a) UNIT – I 08 Marks

(b) UNIT – I 08 Marks

OR

(c) UNIT – I 16Marks

Q.2. (a) UNIT – II 08 Marks

(b) UNIT – II 08 Marks

OR

(c) UNIT – II 16Marks

Q.3. (a) UNIT –III 08 Marks

(b) UNIT – III 08 Marks

OR

(c) UNIT – III 16Marks

Q.4. (a) UNIT – IV08 Marks

(b) UNIT – IV 08 Marks

OR

(c) UNIT – IV 16Marks

Q.5

a) UNIT – I 04 Marks

b) UNIT – II 04 Marks

c) UNIT – III 04Marks

d) UNIT – IV 04 Marks

B.Com
Semester III
3T5- Compulsory English

Unit 1: Prose

1. The Chicago Speeches-Swami Vivekananda
2. What Teenagers Need to Know about Cyber Security- Sanjay Goel
3. Values in Life-Rudyard Kipling

Unit 2: Prose

1. Work Brings Solace-A.P.J. Abdul Kalam
2. Too Dear- Leo Tolstoy
3. The Pleasures of Ignorance-Robert Lynd

Unit 3: Poetry

1. The Tiger and the Deer-Sri Aurobindo
2. A Dream within a Dream- Edgar Allan Poe
3. Leisure-W.H. Davies

Unit 4: Writing Skills

1. Application Letters
2. Etiquette and Manners
3. Writing Blogs

Unit 5: Language Study

1. Types of Sentences(Affirmative, Assertive, Negative, Exclamatory, Interrogative)
2. Tenses

Prescribed Text: Igniting Minds, Published by Orient BlackSwan

Edited by: Dr. Indrajeet Orke, Dr. Manjushree Sardeshpande, Dr. Maroti Wagh, Dr. Narayan Mehare, Dr. Veena Ilame, Dr. Subhashree Mukherjee

Reference Books

1. Learner's English Grammar & Composition by Dr. N.D.V. Prasada Rao (S.Chand)
2. Word Power Made Easy- Norman Lewis
3. 151 Essays, S.C. Gupta, Arihant Publications
4. Powerful Vocabulary Builder –Anjana Agarwal-New Age Publishers

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B.Com
Question Paper Pattern
3T5-Compulsory English
Semester III

N.B: SAQ – Short Answer Questions to be answered in about 75-100 words

VSAQ- Very Short Answer Question to be answered in two or three sentences

PRQ- Personal Response Question to be answered in about 75- 100words

Time: 3 Hrs

Total 80 Marks

- | | |
|---|------------|
| Q.1. (A) Three VSAQ out of Five based on Prose (Unit 1) (3x 2) | (06Marks) |
| (B) One SAQ out of Two based on Prose (Unit1) | (05Marks) |
| (C).One PRQ out of Two based on Prose (Unit1) | (05Marks) |
| Q.2. (A) Three VSAQ out of Five based on Prose (Unit 2) (3x 2) - | (06Marks) |
| (B) One SAQ out of Two based on Prose (Unit 2) | (05Marks) |
| (C).One PRQ out of Two based on Prose (Unit 2) | (05Marks) |
| Q.3. (A) Three VSAQ out of Five based on prescribed Poems (Unit 3) (3x 2) - | (06Marks) |
| (B) One SAQ out of Two based on prescribed Poems (Unit 3) | (05Marks) |
| (C).One PRQ out of Two based on prescribed Poems (Unit 3) | (05Marks) |
| Q.4 .(A).One Application Letter | (05Marks) |
| (B)Etiquette & Manners | (05Marks) |
| (C)Writing Blog (150 Word) | (06Marks) |
| Q.5.(A)i)Idioms and Phrases-Make sentences(03), One Word Substitute(03) | (06Marks) |
| ii)True and False based on Unit II & III (4 items) | (02Marks) |
| (B)Types of Sentences | |
| (Affirmative, Negative, Interrogative, Exclamatory, Assertive) | (04 Marks) |
| (C) Tenses | (04marks) |

INTERNAL ASSESSMENT : 20 MARKS

The Internal Assessment would be done on the basis of the assignments submitted by the student and his/her performance, attendance and conduct during the Semester. The concerned teacher shall provide, in advance, a list of topics based on the Units prescribed in the textbook. Students shall finalize 2 topics/items from 2 different units with the approval of the concerned teacher and submit the same within the prescribed deadline as Assignments.

Students may be given freedom to submit a creative writing assignment on human values/world peace/environmental issues inspired by or related to the lessons/poems prescribed in the syllabus and give a **Power Point Presentation /Oral** Presentation of the same.

2 Assignments – 5+5 = 10 Marks

Power Point Presentation/Oral Presentation– 5 Marks

Attendance – 5 Marks TOTAL – 20 MARKS

Attendance - 5 Marks TOTAL - 20 MARKS

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अभ्यासक्रम

१. पाठ्यपुस्तक : शब्दसाधना - भाग २
२. रोजगाराभिमुख मराठी - व्यावहारिक कौशल्ये

अनुक्रमणिका

Unit - I : गद्य विभाग

- | | |
|--------------------------------------|----------------------|
| १. विझीं गोंडवाडां अवस्थान | - म्हाइंभट |
| २. शेती सुधारणाविषयक विचार | - जोतीराव फुले |
| ३. अखेरचे वक्तव्य | - वासुदेव बळवंत फडके |
| ४. भारतीय स्त्रीत्वाचे गाणे सावित्री | - पु. भा. भावे |
| ५. मरीआईचा गाडा | - अण्णा भाऊ साठे |
| ६. पुस्तक चोरून शाळा शिकली | - अशोक पवार |

Unit - II : पद्य विभाग

- | | |
|------------------------------|---|
| १. संत कवयित्रींची अभंगवाणी | - संत जनाबाई, संत मुक्ताबाई, संत बहेणाबाई |
| २. निश्चयाचा महामेरु | - समर्थ रामदास |
| ३. नववधू, प्रिया मी... | - भा. रा. तांबे |
| ४. सारेच दीप कसे मंदावले आता | - अनिल |
| ५. सोनं होऊन उगावं | - सदानंद देशमुख |
| ६. विश्वाचे नवल | - आ. य. पवार |

Unit - III : व्यावहारिक मराठी

- | | |
|-----------------|-------------------------|
| १. वृत्त संपादन | - प्रभाकर कोंडबत्तुनवार |
| २. शुद्ध शब्द | |

Unit - IV : रोजगाराभिमुख मराठी - व्यावहारिक कौशल्ये

१. प्रकल्प - माहितीचे विश्लेषण (डाटा इंटरप्रीटेशन)
(अ) सर्वेक्षण, (ब) तक्ता विवरण (क) GPS मार्गदर्शिका नकाशा अवलोकन आणि विश्लेषण
२. वक्तृत्व कौशल्य

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राष्ट्रसंत तुकडोजी महाराज नागपूर विद्यापीठ, नागपूर
Bachelor of Commerce (B. Com.) Part 1 & 2
Semester 1 to 4

(२०२२-२३ पासून लागू)

मराठी

अभ्यासक्रम

१. पाठ्यपुस्तक : शब्दसाधना - भाग १ व २ (सत्र १ ते ४)
२. रोजगाराभिमुख मराठी - व्यावहारिक कौशल्ये

प्रश्नपत्रिकेचे स्वरूप

वेळ : ३ तास)

(एकूण गुण : ८०)

प्रश्न १ -	गद्यावर आधारित दीर्घ प्रश्न	किंवा	
	गद्यावर आधारित दीर्घ प्रश्न		१०
प्रश्न २ -	पद्यावर आधारित दीर्घ प्रश्न	किंवा	
	पद्यावर आधारित दीर्घ प्रश्न		१०
प्रश्न ३ -	खालीलपैकी कोणत्याही एका गटातील सर्व प्रश्न सोडवा. अ गट - गद्यावर आधारित चार प्रश्न	किंवा	
	ब गट - गद्यावर आधारित चार प्रश्न		१६
प्रश्न ४ -	खालीलपैकी कोणत्याही एका गटातील सर्व प्रश्न सोडवा. अ गट - पद्यावर आधारित चार प्रश्न	किंवा	
	ब गट - पद्यावर आधारित चार प्रश्न		१६
प्रश्न ५ -	अ. खालीलपैकी कोणत्याही एका गटातील सर्व प्रश्न सोडवा. १. व्यावहारिक मराठी २. व्यावहारिक मराठी ३. व्यावहारिक मराठी	किंवा	
	१. व्यावहारिक मराठी २. व्यावहारिक मराठी ३. व्यावहारिक मराठी		१२
	ब. खालील बहुपर्यायी प्रश्नांपैकी योग्य पर्याय निवडा.		१६
	रोजगाराभिमुख मराठी - व्यावहारिक कौशल्ये यावर बहुपर्यायी ८ प्रश्न		

गुणांचे विभाजन

गद्य विभाग	-	२६
पद्य विभाग	-	२६
व्यावहारिक मराठी	-	१२
रोजगाराभिमुख मराठी - व्यावहारिक कौशल्ये	-	१६
एकूण गुण	-	८०

(अंतर्गत मूल्यमापन : उपस्थिती - ५ गुण, गृहपाठ ५ गुण, वाचन कौशल्य ५ गुण, मौखिकी ५ गुण = एकूण २० गुण)

25.7.22
Rajesh
J. K. Kulkarni
V. K. Kulkarni
V. K. Kulkarni