

**Sant Gadge Baba Amravati University, Amravati**  
**Scheme of teaching, learning & Examination leading to the Degree Bachelor of Commerce**  
**Management and Entrepreneurship Development**  
**(Three Years - Six Semesters Degree Course- C.B.C.S)**  
**(B. Com Part-III) Semester- V**

Sr. No	Subjects	Subject Code	Teaching & Learning Scheme							Duration Of Exams Hrs.	Examination & Evaluation Scheme						
			Teaching Period Per week				Credits				Maximum Marks					Minimum Passing	
										Theory/ Tutorial		Practical	Total	Theory + M.C.Q External	Skill Enhancement Module Internal	Practical	
			L	T	P	Total	Internal	External									
1	English (DSC)	BC 51	03	-	-	03	02	-	02	03	30+10	10	-	-	50	20	p
2	Language – II (DSC)	BC-52	03	-	-	03	02	-	02	03	30+10	10	-	-	50	20	p
3	Business Regulatory Framework (DSC)	MED- 51	05	-	-	05	04	-	04	03	60+20	20	-	-	100	40	P
4	Business Entrepreneurship (DSC)	MED- 52	05	-	-	05	04	-	04	03	60+20	20	-	-	100	40	P
5	Industrial Relations (DSC)	MED- 53	05	-	-	05	04	-	04	03	60+20	20	-	-	100	40	p
6	Advance Accounting (DSC)	MED- 54	03	-	-	03	02	-	02	03	40+10	--	-	-	50	20	P
7	Advance Accounting (Practical) (DSC)	MED- 55	-	-	04	04	-	02	02	-	-	-	-	50	50	20	P
8	DSE-I	MED- 56	05			05	04		04	-	-	-	-	100	100	40	p
	Total						34			24					600		

**Note - DSE – I (Any 1):** i. Overseas Project Management    ii. Logistics and supply Chain Management

## Sant Gadge Baba Amravati university, Amravati

B.Com.III- Sem.V

Compulsory English

---

50 Marks

Title of the book- **Ways to Success**

- By Board of Editors and Published by **Orient Black Swan**

Code of the Course/Subject	Title of the Course/Subject	Total number of Periods
BC 51	<b>English</b>	<b>36</b>

### CO's:

- 1) To acquaint with the eminent entrepreneurs of the world
- 2) To acquaint with the work culture in corporate world
- 3) To instill moral values among the students
- 4) To make them able to communicate skillfully with ICT
- 5) To enrich them with fluency and soft skill based in English
- 6) To make them skillful in drafting and professional skills.
- 7) To make them ready for professional responsibilities.

### Unit 1- Prose-

- 1) Rakhmabai Raut : The first practicing woman doctor
- 2) Vijay Bhatkar
- 3) L.M.Thapar

### Unit 2- Poetry-

- 1) When I was one – and - twenty - Alfred Edward Housman
- 2) To India – My native land - Henry Derozio
- 3) Freedom - Rabindranath Tagore

### Unit 3-Communication and Soft Skills-

- 1) Soft skills and employability skills
- 2) Tips for effective communication
- 3) Use of technology and recent concepts in business

Unit	Content	Number of Periods
1	<b>Prose</b> 1) Rakhmabai Raut : The first practicing woman doctor 2) Vijay Bhatkar 3) L.M.Thapar	<b>14</b>
2	<b>Poetry</b> 1) When I was one and twenty - Alfred Edward Housman 2) To India - My native land - Henry Derozio 3) Freedom - Rabindranath Tagore	<b>10</b>
3	<b>Communication and Soft Skills</b> 1) Soft skills and employability skills 2) Tips for effective communication	<b>12</b>

	3) Use of technology and recent concepts in business	
--	--	--

### Question wise Distribution of Marks

**Prose-** Q.1) A) Solve any One long questions out of Two. - 5 Marks

B) Solve any Two short questions out of Three. - 6 Marks

**Poetry-** Q.2)

A) Solve any One long question out of Two. - 5 Marks

B) Solve any Two short questions out of Three. - 4 Marks

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

### Communication and Soft Skills-

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

### Internal Assessment

1) Assignment - 5 Marks

2) Class Test - 5 Marks

-----  
Total 50 Marks

### Part B

#### Syllabus prescribed for 3 rd.

#### Year Under Graduate Programme Programme: Bachelor of Commerce

#### Semester: 5 Total Number of Periods 36

#### Title of Course Subject Marathi

#### Code of the Subject BC-52

#### अभ्यासपत्रिकेची निष्पत्ती (COs) :

१. नेमलेल्या साहित्यातून जीवनदर्शन, समकालीन व्यवहार जाणीवा यांची माहिती होईल.

२. वैचारिक, ललित, कविता या विविध वाङ्मयांचे वेगळेपण जाणून घेतील तथा यामधील साम्यभेदाचे या वाङ्मय प्रकाराचे ज्ञान होईल. आकलन होईल.

३. तसेच चारित्र्यविषय असलेल्या थोर व्यक्तींच्या जीवनकार्यातून विद्यार्थ्यांना प्रेरणा, वैचारिक गद्यातून भाषेच्या सर्जनशील रूपाचे विद्यार्थ्यांना आकलन होईल. मिळेल आणि संकटावर मात करून जीवनात यशस्वी होता येते हा विचार त्यांच्या मनी रुजेल

४. ललित कलाकृतींच्या वाचनातून आनंद, बोध, ज्ञान, त्रिमासीची प्राप्ती होऊन विद्यार्थ्यांच्या जीवनविषयक जाणुन समृद्ध होतील वैचारिकता, तात्विकता, काव्यात्मकता, भावनात्मकता, सामान्य गोष्टीतील असामान्यत्वाचे

५. विविध दर्शन यातून विद्यार्थ्यांचा दृष्टीकोण संपन्न होईल. प्रकारच्या साहित्याचे आकलन, वर्णन, आस्वाद, विश्लेषण आणि मूल्यमापन करण्याची क्षमता वाढून विद्यार्थ्यांची अभिरूची विकसित होईल.

६. मयप्रकारातून विविध प्रकारचे नीतिमूल्ये, या वाङ्मय, जीवनमूल्ये, यांची शिकवण विद्यार्थ्यांना मिळेल, त्याचा उपयोग उत्तमरितीने जिवन जगण्यासाठी होईल.

७. 'उपयोजित' घटकाच्या माध्यमातून विविध प्रकारची कौशल्ये त्यांच्यात निर्माण होतील व ते रोजगारक्षम होतील.

८. विचारवंत, लेखक, कवी होण्यासाठी हे अध्ययन प्रेरक ठरेल, सहाय्यभूत ठरेल यातून विद्यार्थी भाषेचा सर्जनशील वापर कसा करावा हे समजून घेतील व विविध प्रकारातील साहित्यनिर्मिती करतील. तसेच व्यवहारिक उपयोजन करून रोजगारक्षम होतील.

#### श्रेयांक Credit २) अध्यापन तासिका Teaching Hours) १०

#### घटकविभाग गुण १० - अवैचारिक -

१. गणेश देवी - भाषांचे महत्त्व

२. श्रीकां - कृषकांच्या अभ्युदयास समर्पित व्यक्तित्व (त तिडके

३. धनंजय दातार - काळानुसार स्वतःला बदला

## विभाग १० - ब ललित गुण-

१ गणपत मधुकर वाकोडे - भामटा(  
२ सुनील यावलीकर - बाप बनण्याचा ध्यास(  
३ खरात.ए.बी - अहंकारे घरे जळती(  
३ गुण १० - कविता ३ विभाग (

१ संत तुकाराम - अभंगवाणी(  
२ विठ्ठल वाघ - ओलीत झाले पाहिजे(  
३ जहर खाऊ( नकाज्ञानेश वाकुडकर - !  
४ राठोड.स.क - ऋतुराज वसंत(  
५ अमृत तेलंग - पाऊस(  
६ विद्या बनाफर - बाल श्रमिक(  
विभाग ) ड उपयोजित मराठी -Skill Enhancement Module) (तासिका ०६) गुण १० -

उपयोजित मराठी स्वाती दामोदरे -

१ अनुवाद आणि रोजगाराच्या संधी /भाषांतर(  
२ - मजकूर लेखन(ोजगार निर्मितीचे नवे क्षेत्र

## गुण विभागणी

एकूण गुण ५० -

लेखी गुण ४० -

अंतर्गत मूल्यमापन १०

वेळ तास २ -

अभ्यासक्रमासाठी नेमलेले पाठ्यपुस्तक 'अक्षरलेणी' भाग-व सत्र ५-सत्र) ३-६(संपादित) (

प्रकाशकाचे नांव राघव पब्लिशर्स अँड डिस्ट्रीब्युटर्स ;, नागपूर

(विभाग 'अ', 'ब' 'क' आणि 'ड' करीता(

विभाग अ गुण १० वैचारिक -

विभाग ब गुण १० ललित -

विभाग क गुण १० कविता -

विभाग ड - उपयोजित मराठी १० गुण

प्रश्ननिहाय गुणविभागणी :-

प्रश्न १ गुण ०६ वैचारिक विभाग दीर्घोत्तरी एक प्रश्न -

प्रश्न २ गुण ०३ लघुत्तरी एक प्रश्न :वैचारिक विभाग -ण

प्रश्न ३ गुण ०५ दीर्घोत्तरी एक प्रश्न - : ललित विभाग -

प्रश्न ४ ललित विभाग गुण ०२ लघुत्तरी एक प्रश्न - :

प्रश्न ५ कविता विभाग गुण ०५ दीर्घोत्तरी एक प्रश्न - :

प्रश्न ६ कविता विभाग गुण ०२ लघुत्तरी एक प्रश्न - :

प्रश्न ७ उपयोजित मराठी गुण ०५ दीर्घोत्तरी एक प्रश्न - :ण

प्रश्न ८ उपयोजित मराठी गुण ०२ लघुत्तरी एक प्रश्न :

(वरील सर्व प्रश्नांना अंतर्गत पर्याय राहतील).

वस्तुनिष्ठ प्रश्न उपरोक्त अभ्यासक्रमातील विभाग -'अ' व 'ब' यावर ०३ प्रश्न आणि विभाग 'क' व 'ड' यावर ०२ प्रश्न असे एकूण १० बहुपर्यायी प्रश्न विचारले जातील .प्रत्येक प्रश्नास ०१ गुण याप्रमाणे हा प्रश्न १० गुणांचा असेल.

विभाग 'ड' साठी उपयोजित मराठी या प्रकरणांवर ०५ गुणांचा ०१ दीर्घोत्तरी व ०२ गुणांचा ०१ लघुत्तरी प्रश्न विचारल्या जाईल.

कौशल्य विकासावर आधारित अंतर्गत मूल्यमापन गुण १०-:

गुण विभागणी

१) घटक चाचणी (Class Test)- ०१ गुण ०५ -

२) स्वाध्याय (Home Assignment) - ०५ गुण

**Syllabus Prescribed For 3 rd. Year under Graduate Programme**  
**B.Com. (Management and Entrepreneurship Development) Part - III- Sem. V (CBCS)**

Course Type	Semester	Course Code	Course Name	Credits	Total Teaching Periods	Theory Examination Duration (Hrs)	Max. Marks
DSC	V	MED-51	Business Regulatory Framework	04	75	03	100

**Course Outcomes:**

1. Understand the nature, scope, and sources of business law and legal environment, including LLP, cybercrime, and environmental protection.
2. Explain the essentials of a valid contract under the Indian Contract Act, 1872, including formation, performance, and remedies for breach.
3. Understand the provisions of the Sale of Goods Act, 1930 related to sale contracts, rights and duties of buyers and sellers, and auction sales.
4. Gain knowledge of the Right to Information Act, 2005, including the structure and powers of Central and State Information Commissions.
5. Analyse the Consumer Protection Act, 2019, including consumer rights, unfair trade practices, and the structure of dispute redressal agencies.

Unit	Content	Teaching Hours/Periods
<b>UNIT-I</b>	<b>Introduction of Business Regulatory Framework:</b> Law and Business Law–Meaning-Definitions-Nature-Environment of Business and Legal Environment of Business-Sources of Business Law-Objectives of Business Law and Legal Environment of Business-Legal concept of L.L.P. (Limited Liability Partnership)- Meaning of Industry, Industrial Dispute, Factory under The New Industrial Relations Code, 2020-Cyber Crime-Environmental Protection.	<b>15</b>
<b>UNIT-II</b>	<b>The Indian Contract Act, 1872- Meaning and Definitions-</b> Formation of contract-Agreement and Contract-Elements of valid contract-Proposal-Acceptance-Free Consent-Capacity of parties-Consideration Agreements declared as void-Performance of contract-Discharge of contract-Breach of contract-Remedies for Breach of Contract.	<b>15</b>
<b>UNIT-III</b>	<b>The Sale of Goods Act, 1930-</b> Contract of sale- Elements of valid contract of sale- Formation of contract of sale- Sale and Agreement to sale-Conditions and Warranties-Rights and Duties of Seller and Buyer Transfer of property in goods-Transfer of title by Non-Owners-Unpaid Seller and his rights-Auction sale.	<b>15</b>
<b>UNIT-VI</b>	<b>The Right to Information Act, 2005-</b> Nature- Information-Right to Information-Public authorities- Procedure of getting Information-The	<b>15</b>

	Central Information Commission-constitution, powers and functions The State Information Commission-Constitution, powers and functions-Appeal-Penalties.	
<b>UNIT-V</b>	<b>The Consumer Protection Act, 2019-</b> Salient Features of new Act of 2019-Concepts-Consumer, Complaint, Complainant, Defect, Deficiency, Consumer Dispute- Rights of consumer-Unfair Contracts-Unfair Trade Practices-Restrictive Trade Practices-Consumer Protection Councils-Central Consumer Protection Authority-Consumer dispute redressal agencies-District Consumer Disputes Redressal Commission-State Consumer Disputes Redressal Commission. - National Commission.	<b>15</b>

### Reference Books:

1. Kapoor, N. D. (Latest Edition). Business Law. New Delhi: Sultan Chand & Sons.
2. Goel, P. K. (Latest Edition). Legal Aspects of Business. New Delhi: Sultan Chand & Sons.
3. Tulsian, P. C. (Latest Edition). Business Law. New Delhi: McGraw Hill Education.
4. Kapoor, N. D. (Latest Edition). Elements of Mercantile Law. New Delhi: Sultan Chand & Sons.
5. Maheshwari, S. N., & Maheshwari, S. K. (Latest Edition). Business and Corporate Laws. Mumbai: Himalaya Publishing House.
6. Government of India. (Latest Edition). The Right to Information Act, 2005 (*Bare Act*). New Delhi: Commercial Law Publishers.
7. Government of India. (Latest Edition). The Consumer Protection Act, 2019 (*Bare Act*). New Delhi: Commercial Law Publishers.

### Instructions for paper setter:

Duration of Exam – 3 Hrs			Max. Marks – 80
Attempt all Sections			
Section A	20 MCQs	1 Marks each – 4 MCQs from each unit	Marks – 20
Section B	5 Short Answer Question	4 marks each – One question from each unit with internal choice	Marks – 20
Section C	5 Long Answer Question	8 marks each – One question from each unit with internal choice	Marks – 40
Illustration Section B & C Q1 a OR Q1. b; Q2 a OR Q2. b; Q3 a OR Q3. b; Q4 a OR Q4. b; Q5 a OR Q5. B			

\*\*\*

Course Type	Semester	Course Code	Course Name	Credits	Total Teaching Hours	Theory Examination Duration (Hrs)	Max. Marks
DSC	V	MED-52	Business Entrepreneurship	04	75	03	100

**Course Outcomes:**

1. Understand the concept of entrepreneurship, its functions, importance, and differences from enterprise and self-employment.
2. Recognize various types of new-age entrepreneurs including internet, environmental, social, artistic, and motivated entrepreneurs, along with reasons for entrepreneurial failure.
3. Learn creativity and innovation processes, tools, and principles to foster successful entrepreneurial ventures.
4. Understand business ethics, social responsibility, and corporate governance for sustainable and ethical business practices.
5. Differentiate between individual and group entrepreneurship, with emphasis on Self Help Groups and their role in economic development.

Unit	Content	Teaching Hours/Periods
<b>UNIT-I</b>	<b>Entrepreneur and Entrepreneurship</b> Definition, Meaning- Functions of an Entrepreneur. Need and Importance of Entrepreneurship, Problem of Unemployment, Importance of Wealth Creation, Enterprise V/s Entrepreneurship– Self Employment V/s Entrepreneurship, Entrepreneurial Competencies, Qualities, Kakinada Experiment.	<b>15</b>
<b>UNIT-II</b>	<b>New Age Entrepreneur</b> The Internet Entrepreneur: Definition, Advantages, How to Become a Successful Internet Entrepreneur (Example: Snap deal). Environmental Entrepreneurs (E2)- Concept, Importance (Example: Help V/s Green, Eco Temme Green Nerds, Sustain Earth) Social Entrepreneurs- Meaning and Concept- goals of Social Entrepreneurs, Characteristics (Examples: De Asra Foundation, Aaple Ghar). Artistic Entrepreneurs-Concept, Things Artists and Artistic Entrepreneurs Have in Common. Motivated Entrepreneurs- Concept and Meaning, ways for entrepreneurs to stay motivated. Failed Entrepreneurship-Meaning and Reasons for Failed Entrepreneurship.	<b>15</b>
<b>UNIT-III</b>	<b>Creativity and Innovation</b> Creativity- Meaning, Creativity Process, Techniques and Tools of Creativity. Innovation- Meaning, Sources of Innovation- Peter Drucker's, Principles of Innovation- Do's and Don'ts of Innovation. <b>Business Ethics and Social Responsibility of Business</b> Business goals- Social Responsibility-Business Ethics Social Responsibility Towards Their Stakeholders: Investors-Owners Employees-Government and Society at Large. Leadership by Example. Code of Ethics- Ethical Structure Social Audit. Brief Introduction to Corporate Governance.	<b>15</b>
<b>UNIT-VI</b>	<b>Group Entrepreneurship and Various Entrepreneurial Opportunities</b> Concept- Meaning and Significance- Individual Entrepreneurship V/s	<b>15</b>

	<p>Group Entrepreneurship. Advantages and Disadvantages of Group Entrepreneurship. Self Help Group- Definition, Meaning and Evolution- Nature- Scope of SHG, Administration Functions and Operation of SHG's, Do's and Don'ts with suitable illustration of Self-Help Group.</p> <p><b>Various Entrepreneurial Opportunities:</b> Role of Service Sector in National Economy Types of Service Ventures, Service Industry Management, Success Factors in Service Ventures Opportunities to Service Industry in Rural and Urban Areas, Distinction Between Service Industry and Manufacturing Industries</p>	
<b>UNIT-V</b>	<p><b>Study of Entrepreneurs or Enterprises</b></p> <ol style="list-style-type: none"> <li>1. Mr. Radhakishan Damani (D Mart)</li> <li>2. Mr. Ritesh Agarwal (OYO Hotels)</li> <li>3. Mr. Sanjeev Bikhchandani (Naukri.com)</li> <li>4. Mr. Ratan Tata</li> <li>5. Krishna Kumar Taori (Business Leader from Amravati)</li> </ol> <p><b>Challenges in Entrepreneurship Development:</b> Challenges- Social, Cultural, Educational, Political, Economic, International Situation, Cross Cultural Aspects. Measures and Challenges of Globalization and Entrepreneurship Development in India. Effect of Corona Virus on Entrepreneurship.</p>	<b>15</b>

#### Reference Books:

1. Entrepreneurship: Theory, Process, Practice" by Donald F. Kuratko  
A highly recommended book for understanding entrepreneurship theory and practical applications.
2. The Entrepreneurial Mindset" by Rita McGrath & Ian MacMillan
3. Entrepreneurship: Successfully Launching New Ventures" by Bruce R. Barringer & R. Duane Ireland
4. The Lean Startup: How Today's Entrepreneurs Use Continuous Innovation to Create Radically Successful Businesses" by Eric Ries
5. Zero to One: Notes on Startups, or How to Build the Future" by Peter Thiel A must-read for aspiring internet entrepreneurs and innovators.
6. Innovation and Entrepreneurship" by Peter F. Drucker
7. Business Ethics: A Stakeholder and Issues Management Approach" by Robert A. Jones & Thomas W. Lutz
8. Group Entrepreneurship: The Role of Social Networks and Trust in Building New Ventures" by Paul G. Klein
9. Self-Help Groups: A Key to Rural Development" by Dr. S. R. Sharma
10. Entrepreneurship: An Innovative Approach" by Dr. S. S. Khanka



**Instructions for paper setter:**

Duration of Exam – 3 Hrs			Max. Marks – 80
Attempt all Sections			
Section A	20 MCQs	1 Marks each – 4 MCQs from each unit	Marks – 20
Section B	5 Short Answer Question	4 marks each – One question from each unit with internal choice	Marks – 20
Section C	5 Long Answer Question	8 marks each – One question from each unit with internal choice	Marks – 40
Illustration Section B & C Q1 a OR Q1. b; Q2 a OR Q2. b; Q3 a OR Q3. b; Q4 a OR Q4. b; Q5 a OR Q5. B			

\*\*\*

Course Type	Semester	Course Code	Course Name	Credits	Total Teaching Periods	Theory Examination Duration (Hrs)	Max. Marks
DSC	V	MED-53	Industrial Relations	04	75	03	100

**Course Outcomes:**

1. Understand the concept, importance, and influencing factors of industrial relations, including the role and impact of trade unions and technology.
2. Analyse industrial conflicts, types of disputes, and legal machinery for dispute resolution including strikes, lockouts, and workers' participation in management.
3. Learn the concept and process of collective bargaining, grievance management, and negotiation for effective labour-management cooperation.
4. Understand industrial marketing, its characteristics, types of industrial goods, and the industrial buying process and its influencing factors.
5. Gain knowledge of major labour laws in India, including key provisions of the Industrial Relations Code 2019, Factories Act, and wage-related legislations.

Unit	Content	Teaching Hours/Periods
<b>UNIT-I</b>	Industrial Relations- Concept, Definition and Importance, Factors affecting industrial relations. Approaches to industrial relations, Impact of Technology on industrial relations. Nature of Trade Unions, Trade Union movement in India, benefits of trade Unions for workers, Problems of Trade Unions & Remedies. Quality Circles, Benefits and Problems of Quality Circles.	<b>15</b>
<b>UNIT-II</b>	Industrial Conflicts- Meaning & Causes and Types, Strikes & Lockouts, Machinery for resolving Industrial Disputes under Law.	<b>15</b>

	Meaning of workers participation in management, concepts and objectives of workers participation in management, growth and development of workers participation in management, types of workers participation in management.	
<b>UNIT-III</b>	Concept of Collective Bargaining, Prerequisites for collective bargaining, the collective bargaining process, Principles of Collective Bargaining, Collective Bargaining and Labour Management Co-Operation in India, Conditions for the success of collective bargaining. Grievance Management – causes of grievance – effects of grievance, Negotiation and Collective Settlements, Grievance redressal procedure.	<b>15</b>
<b>UNIT-VI</b>	Industrial Marketing: Introduction, Characteristics, Scope, Analysis of industrial market, business market versus Consumer Market, Classification industrial goods, types of industrial market. Types of Buying situation, buying process, factors influencing on business buying process, participants in the business buying process.	<b>15</b>
<b>UNIT-V</b>	Emergence and Objectives of Labour Laws- The Industrial Relations Code-2019-An Introduction Overview of Factories Act, Industrial Disputes Act, Payment of wages Act, Payment of Bonus Act, ESI Act, Payment of Gratuity Act, Minimum Wage Act, PF Act. Workmen's Compensation Act.	<b>15</b>

### Reference Books:

1. Memoria, C.B. and Memoria, Satish, Dynamics of Industrial Relations, Himalaya Publications.
2. Chhabra, T.N. and Suri, R.K. Industrial Relations – Concepts & Issues, Dhanpat Rai & Company.
3. Srivastava, S C, Industrial Relations and Labor Laws, Vikas Publishing House.
4. Dr. Bodhankar S. & Dr. Kanetkar M. – Industrial Relation & Service Marketing. (Shri Sainath Prakashan)
5. I. K. Chopde & A. M. Shaikh – Industrial management (S. Chand & Company Ltd.)

### Instructions for paper setter:

Duration of Exam – 3 Hrs			Max. Marks – 80
Attempt all Sections			
Section A	20 MCQs	1 Marks each – 4 MCQs from each unit	Marks – 20
Section B	5 Short Answer Question	4 marks each – One question from each unit with internal choice	Marks – 20
Section C	5 Long Answer Question	8 marks each – One question from each unit with internal choice	Marks – 40

Illustration Section B & C Q1 a OR Q1. b; Q2 a OR Q2. b; Q3 a OR Q3. b; Q4 a OR Q4. b; Q5 a OR Q5. B
---

\*\*\*

Course Type	Semester	Course Code	Course Name	Credits	Total Teaching Hours	Theory Examination Duration (Hrs)	Max. Marks
DSC	V	MED-54	Advance Accounting	02	45	03	50

**Course Outcomes:**

1. Understand partnership accounts, including capital accounts and partner admission, retirement, and death.
2. Handle dissolution of partnership, partner insolvency, and sale to a company with proper accounting.
3. Apply concepts of share issues, debentures, forfeiture, and reissue of shares.
4. Explain underwriting, bonus shares, and their accounting treatment as per SEBI guidelines.
5. Prepare company final accounts and account for profits prior to incorporation.
6. Value goodwill and shares using various methods for accurate business valuation.

Unit	Content	Teaching Hours/Periods
<b>UNIT-I</b>	PARTNERSHIP ACCOUNTS-I: Meaning – Partnership Deed - Capital Accounts (Fixed and Fluctuating) – Admission of a Partner – Retirement and Death of a Partner (Excluding Joint Life Policy) (Including problems)	<b>09</b>
<b>UNIT-II</b>	PARTNERSHIP ACCOUNTS–II: Dissolution of Partnership – Insolvency of a Partner (excluding Insolvency of all partners) – Sale to a Company (Including problems)	<b>09</b>
<b>UNIT-III</b>	ISSUE OF SHARES, DEBENTURES, UNDERWRITING AND BONUS SHARES: Issue of Shares at par, premium and discount – Pro-rata allotment – Forfeiture and Re-issue of Shares – Issue of Debentures with Conditions of Redemption – Underwriting: Meaning – Conditions- Bonus Shares: Meaning – SEBI Guidelines for Issue of Bonus Shares – Accounting of Bonus Shares (Including problems)	<b>09</b>
<b>UNIT-VI</b>	COMPANY FINAL ACCOUNTS AND PROFIT PRIOR TO INCORPORATION: Companies Act 2013: Structure – General Instructions for preparation of Balance Sheet and Statement of Profit and Loss – Part-I: Form of Balance Sheet – Part-II: Statement of Profit and Loss – Preparation of Final Accounts of Companies - Profits Prior to Incorporation- Accounting treatment. (Including problems)	<b>09</b>
<b>UNIT-V</b>	VALUATION OF GOODWILL AND SHARES: Valuation of Goodwill: Need – Methods: Average Profits, Super Profits	<b>09</b>

	and Capitalization Methods -Valuation of Shares: Need –Net Assets, Yield and Fair Value Methods. (Including problems)	
--	---	--

### Reference Books:

1. Principles and Practice of Accounting: R.L. Gupta & V.K. Gupta, Sultan Chand & Sons.
2. Advanced Accountancy: Shukla and Grewal, S. Chand & Co.
3. Advanced Accountancy: R.L. Gupta & Radha swamy, Sultan Chand & Sons.
4. Advanced Accountancy (Vol-II): S.N. Maheshwari & V.L. Maheswari, Vikas.
5. Advanced Accountancy: Dr. G. Yogeshwaran, Julia Allen - PBP
6. Accountancy–III: Tulasian, Tata McGraw Hill Co.
7. Advanced Accountancy: Arulanandam; Himalaya.
8. Accountancy–III: S.P. Jain & K.L Narang, Kalyani Publishers.
9. Guidance Note on the Revised Schedule VI to the Companies Act, 1956, The Institute of Chartered Accounts of India.

### Instructions for paper setter:

Duration of Exam – 3 Hrs			Max. Marks – 60
Attempt all Sections			
Section A	15 MCQs	1 Marks each – 3 MCQs from each unit	Marks – 15
Section B	5 Short Answer Question	3 marks each – One question from each unit with internal choice	Marks – 15
Section C	5 Long Answer Question	6 marks each – One question from each unit with internal choice	Marks – 30
Illustration Section B & C Q1 a OR Q1. b; Q2 a OR Q2. b; Q3 a OR Q3. b; Q4 a OR Q4. b; Q5 a OR Q5. B			

\*\*\*

Course Type	Semester	Course Code	Course Name	Credits	Total Teaching Hours	Theory Examination Duration (Hrs)	Max. Marks
DSC	V	MED-55	Advance Accounting (Practical)	02	60	03	50

### Advanced Accounting Practical List-

Sr. No.	Practical
1	Draft a partnership deed for a new partnership firm.
2	Prepare capital accounts for partners under both fixed and fluctuating methods, incorporating profits, drawings, and interest on capital.
3	Solve a problem where a new partner is admitted into an existing partnership firm, including revaluation of assets and adjustment of capital accounts.
4	Prepare the journal entries and the partner's final settlement on their retirement from the

	firm.
5	Solve a problem on the death of a partner, preparing the necessary journal entries for the settlement.
6	Solve a problem on the dissolution of a partnership, accounting for asset realization and liabilities settlement.
7	Prepare journal entries when one of the partners becomes insolvent, dealing with the adjustment of their share in the firm.
8	Prepare the journal entries for issuing shares at par, premium, and discount.
9	Solve a problem on the pro-rata allotment of shares, preparing journal entries for the allotment and payment received.
10	Solve a problem involving the preparation of final accounts of a company, including adjustments like depreciation, provisions, and tax liabilities.
11	Solve a problem involving the allocation of profit or loss prior to incorporation, preparing the final accounts based on that.
12	Solve a problem to calculate the value of goodwill based on average profits.
13	Solve a problem on the super profits method to calculate the value of goodwill.
14	Solve a problem on the valuation of shares using the net assets method.
15	Solve a problem on the valuation of shares using the yield method.

#### Division of Marks for Practical's

<b>Record Preparation</b>	<b>10 Marks</b>
<b>Practical Performance</b>	<b>10 Marks</b>
<b>Viva-Voce</b>	<b>10 Marks</b>
<b>Marks Description</b>	<b>10 Marks</b>
<b>Practical Total</b>	<b>40 Mark</b>

\*\*\*

#### Syllabus Prescribed For 3 rd. Year under Graduate Programme

#### **B.Com. (Management and Entrepreneurship Development) Part - III- Sem. V (CBCS)**

#### **MED 56 - DSE -I (Choose Any 1 of following):**

<b>Course Type</b>	<b>Semester</b>	<b>Course Code</b>	<b>Course Name</b>	<b>Credits</b>	<b>Total Teaching Hours</b>	<b>Theory Examination Duration (Hrs)</b>	<b>Max. Marks</b>
<b>DSE-I</b>	<b>V</b>	<b>MED-56</b>	<b>Overseas Project Management</b>	<b>04</b>	<b>75</b>	<b>03</b>	<b>100</b>

#### **Course Outcomes:**

1. Introduce the concepts of project management- India and International
2. To clearly explain the process of planning under various scenarios, recognize project assets and identify problems and issues in control and monitoring

3. Identify project resource requirements in consultation with stake holders, apply appropriate legal and ethical standards.
4. Categorize Project variables, identify cost structures including Human resources
5. Adapt project management practices to meet the needs of stakeholders, to ensure closure and completion of overseas projects.

Unit	Content	Teaching Hours/Periods
<b>UNIT-I</b>	<b>INTRODUCTION</b> Project Management – scenario in India and overseas markets – techniques of project management –steps in project management - difference between Overseas Projects and Domestic Projects with respect to planning and execution - factors influencing Overseas Projects.	<b>15</b>
<b>UNIT-II</b>	<b>PROJECT PLANNING</b> Project planning – scenario in India and overseas – project design – steps in planning – planning for New Product development projects - Project Asset – issues and problems – Network Analysis – PERT /CPM, Resource Monitoring and Control – CCPM -ToC	<b>15</b>
<b>UNIT-III</b>	<b>PROJECT EXECUTION</b> Project Execution - Difference in overseas and Domestic project execution – Project Procurement – Allocation of resources – Guidelines – Coordination and Management of HR and other resources- Materials and Budgets – Project cost reduction methods – Legal aspects of overseas Project contracts	<b>15</b>
<b>UNIT-VI</b>	<b>PROJECT CONTROL</b> Project control – Monitoring the project variables – Project cost reduction methods for Overseas and Domestic projects – Project stores – organization and HRD issues, computerization –Project Monitoring and MIS - Cost control – Insurance for projects.	<b>15</b>
<b>UNIT-V</b>	<b>PROJECT CLOSURE</b> Project Closure – Issues and challenges in overseas projects closure – Project evaluation – Contract Closure – Investment analysis – Cost Benefit analysis – Rest Profile analysis – Cost Trend analysis – Target/ actual - ROI - comparison - Project Appraisal process	<b>15</b>

**Reference Books:**

1. Chandra- Projects Planning Analysis, Selection Implementation and Review- Tata McGraw Hill.
2. P. Gopal Krishnan& V.E Ramamoorthy - Text Book of Project Management-

McMillan

3. N. Singh- Project Management & Control- Himalaya Publishers
4. Harold R. Kerzner- Project Management- A Systems Approach to Planning, Scheduling, and Controlling-11th Edition.
5. V. Desai - Project Management- Himalaya Publishers
6. B.M Patel-Project Management-Vikas Publications
7. Suhani -Computer Aided Project Management-OUP.
8. Scott Berkun-Making Things Happen, Mastering Project Management (Theory in Practice) -Revised Edition.

**Instructions For Paper Setters:**

Duration of Exam 3 Hrs			Max. Marks80
Attempt all Sections			
Section A	20 MCQ	1 Marks each- 4 MCQs from each unit	Marks-20
Section B	5 Short Ans Questions	4 Marks each- 1 question from each unit with internal choice	Marks-20
Section C	5 Long Ans Questions	8 Marks each- 1 question from each unit with internal choice	Marks-40
Q.1 a or b; Q.2 a or b; Q.3 a or b; Q.4 a or b; Q.5 a or b			

\*\*\*

Course Type	Semester	Course Code	Course Name	Credits	Total Teaching Hours	Theory Examination Duration (Hrs)	Max. Marks
DSE-I	V	MED-56	Logistics And Supply Chain Management	04	75	03	100

**Course Outcomes:**

1. Explain the various approaches in achieving strategic fit, and to describe the various methods of evaluating suppliers.
2. Summarise the elements in logistics and the various types of cargo.
3. Analyse the various multi- lateral transport agreements, to examine the international set up for air transport.
4. Classify the different types of containers and to examine the various documents required to claim cargo.
5. Discuss the functions of warehouses and the various warehousing location strategies.

<b>Unit</b>	<b>Content</b>	<b>Teaching Hours/Periods</b>
<b>UNIT-I</b>	<b>SUPPLY CHAIN MANAGEMENT</b> Introduction – Concept of supply chain – Objectives and functions – value chain – Strategies of achieving strategic fit – Obstacles in achieving strategic fit – Supply chain network – Designing network – Supply chain partners – Supply chain relationships – Building a long-term relationship with vendors – Supplier relationship management (SRM)	<b>15</b>
<b>UNIT-II</b>	<b>CONCEPT OF LOGISTICS</b> Introduction – Concept of logistics – Objectives – Logistics management – Elements – Modern concepts in logistics – Inbound and Outbound supply chain management – Container – Types – Different types of Cargo – Packaging and material handling.	<b>15</b>
<b>UNIT-III</b>	<b>BASICS OF MULTIMODE TRANSPORT</b> Introduction to multimode transport – International transport – Conventions – multi-lateral transport agreements – Air transport – International Air transport - International set up for air transport – Freight rates – Problems and prospects.	<b>15</b>
<b>UNIT-VI</b>	<b>WATER TRANSPORT</b> Role of shipping – Liners and Tramps – Director General of shipping – Bill of lading Vs Charter Party – Meaning and definition of Freight – Containerization- and ships – Marine Insurance – Nature – Cargo insurance – Voyage and time policies – Forwarding and clearing agents – Documents required to proceed Cargo claim.	<b>15</b>
<b>UNIT-V</b>	<b>WAREHOUSING</b> Warehousing – Introduction – Objectives – need – Evolution of Warehousing – Functions of Warehouses – Types of warehouses – warehousing cost – warehousing location strategies – Warehousing management System (WMS) – Clearance of goods from warehouses – Bonded warehouses.	<b>15</b>

#### **Reference Books:**

1. Krishnaveni Muttya Risk Management: A Publication of the Insurance Institute of India.
2. Guide to Risk Management: Sagar Sanyal
3. Insurance and Risk Management: P.K. Gupta
4. Insurance Theory and Practice: Tripathi PHI
5. Principles of Risk Management and Insurance: George Eejda
6. Risk Management and Insurance: Trieschman, Gustavson and Hoyt



**Instructions For Paper Setters:**

Duration of Exam 3 Hrs			Max. Marks80
Attempt all Sections			
Section A	20 MCQ	1 Marks each- 4 MCQs from each unit	Marks-20
Section B	5 Short Ans Questions	4 Marks each- 1 question from each unit with internal choice	Marks-20
Section C	5 Long Ans Questions	8 Marks each- 1 question from each unit with internal choice	Marks-40
Q.1 a or b; Q.2 a or b; Q.3 a or b; Q.4 a or b; Q.5 a or b			

**Sant Gadge Baba Amravati University, Amravati**  
**Scheme of teaching, learning & Examination leading to the Degree Bachelor of Commerce**  
**Management and Entrepreneurship Development**  
**(Three Years ... Six Semester Degree Course- C.B.C.S)**  
**(B. Com Part-III) Semester-VI**

Sr. No	Subjects	Subject Code	Teaching & Learning Scheme							Duration of Exams Hrs.	Examination & Evaluation Scheme						
			Teaching Period Per week				Credits				Maximum Marks					Minimum Passing	
											Theory/ Tutorial	Practical	Total	Theory + M.C.Q External	Skill Enhancement Module Internal	Practical	
			L	T	P	Total	Internal	External									
1.	English (DSC)	BC 61	03	-	-	03	02	-	02	03	30+10	10	-	-	50	20	p
2.	Language – II (DSC)	BC-62	03	-	-	03	02	-	02	03	30+10	10	-	-	50	20	p
3.	Import-Export Procedure And Documentation (DSC)	MED- 61	05	-	-	05	04	-	04	03	60+20	20	-	-	100	40	p
4.	Advertising And Salesmanship	MED- 62	05	-	-	05	04	-	04	03	60+20	20	-	-	100	40	p
5.	Investment Planning (DSC)	MED- 63	05	-	-	05	04	-	04	03	60+20	20	-	-	100	40	p
6.	Basics of trade and commerce	MED- 64	03	-	-	03	02	-	02	03	40+10	--	-	-	50	20	p
7.	Basics of trade and commerce (Practical)	MED- 65	-	-	04	04		02	02				50		50	20	P
8.	DSE-II	MED- 66	05			05	04		04	-	-	-	-	100	100	40	p
	Total					34			24						600		

**Note - DSE -II (Any 1):** i. Business Analytics

ii. Corporate Governance and Business Ethics

## Sant Gadge Baba Amravati university, Amravati

B.Com.III- Sem.VI (CBCS) Subject Code:- BC-61

Compulsory English --- 50 Marks

Title of the book- **Ways to Success**

- By Board of Editors and Published by Orient Black Swan

### Unit 1- Prose-

- 1) Black money and the black economy – C. Rammanohar Reddy
- 2) Louis -Braille
- 3) Stephan Hawking

### Unit 2- Poetry-

- 1) Never love unless you can - Thomas Campion
- 2) Nightingales - Robert Bridges
- 3) A prayer for my daughter - W. B. Yeats

### Unit 3-Communication and Soft Skills

- 1) Interviews
- 2) Public speaking
- 3) English for corporate field

Unit	Content	Number of Periods
1	<b>Prose</b> 1) Black money and the black economy – C. Rammanohar Reddy 2) Louis -Braille 3) Stephan Hawking	<b>14</b>
2	<b>Poetry</b> 1)Never love unless you can - Thomas Campion 2)Nightingales - Robert Bridges 3)A prayer for my daughter - W. B. Yeats	<b>10</b>
3	<b>Communication and Soft Skills</b> 1) Interviews 2) Public speaking 3) English for corporate field	<b>12</b>

### Question wise Distribution of Marks

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

**Poetry- Q.2)**

A) Solve any One long question out of Two. - 5 Marks

B) Solve any Two short questions out of Three. - 4 Marks

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

**Communication and Soft Skills-**

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

**Internal Assessment**

1) Assignment - 5 Marks

2) Class Test - 5 Marks

Total

50 Marks

संत गाडगे बाबा अमरावती विद्यापीठ, अमरावती  
पसंतीवर आधारित श्रेयांक पद्धती )CBCS) अभ्यासक्रम २०२४२०२५-  
विभाग अ )Part-A)

विद्याशाखा ) वाणिज्य व व्यवस्थापन विद्याशाखा :Faculty of Commerce & Management)

अभ्यासक्रम .कॉम .बी / वाणिज्य स्नातक :3) Programme B. Com.III Semester-VI)

विषय / (द्वितीय भाषा) मराठी :LANG.II (DSC) Subject Code BC-62

**प्रस्तावना ) :-Preamble)**

‘मातृभाषा’ मानवी जीवनाचा पाया आहेआत्मप्रगटीकरण ., आत्मचिंतन, विचारांची देवाणघेवाण -, संस्कृतीची जोपासना, समाजातील आर्थिक, राजकीय व्यवहार, व्यक्तिमत्त्वाचा विकास या सर्व गोष्टींसाठी भाषेची आवश्यकता आहेमातृभाषेच्या सामर्थ्यावर अभ्यासकाला कोणत .्याही विषयाच्या अभ्यासासाठी आवश्यक असलेली आकलनशक्ती व कौशल्य यांचा विकास होण्यास मदत होतेभाषण कौशल्यापासून ते प्रतिभासंपन्न -साध्या श्रवण . मातृभाषेतूनच कोणत्याही क्षेत्रातील ज्ञान मिळविणे .सृजनशीलतेपर्यंत प्रत्येक क्रियेत मातृभाषेची आवश्यकता आहे .सुलभ जाते

**बी) अभ्यासक्रमाची विशिष्ट निष्पत्ती (द्वितीय भाषा) मराठी .कॉम .PSOS):**

१.द्वितीय ) मराठी .कॉम.संत गाडगेबाबा अमरावती विद्यापीठाच्या वाणिज्य व व्यवस्थापन विद्याशाखेतील बी ( .अभ्यासक्रमाच्या अध्ययनामुळे विद्यार्थ्यांची भाषा साहित्य ही संकल्पना स्पष्ट होईल (भाषा

२.मराठी भाषाविषयक अभिरूची विकसित होईल (

३.मराठी साहित्य परंपरा (, लेखक, कवी, विचारवंत यांचा परिचय होईल, त्यांचा लेखनातून आलेल्या सामाजिक एकात्मता, सर्वधर्म समभाव, राष्ट्रीय एकात्मता आणि भारतीय राज्यघटनेचे अधिष्ठान असलेल्या मानवी मूल्यांची विद्यार्थ्यांमध्ये रुजवणूक होईल .

४.विद्यार्थ्यांमध्ये मराठी (, भाषा, साहित्य, कला याविषयी आवड निर्माण होईलत्याची चिकित्सा ., तुलना, समीक्षा करण्याची दृष्टी विकसीत झाल्यामुळे विविध साहित्य प्रकारातील लेखनाचे योग्य अध्ययन, संशोधन आणि सर्जनशील निर्मिती करतील.

५.हिल्याचा सामाजिक तसेच कलात्मक पातळीवर अभ्यास केल्याने विवेकपूर्ण तर्कसंगतता आणि भाषा आणि सा ( कारुण्यपूर्ण संवेदनशीलता निर्माण होऊन साहित्याचे, भाषेचे व्यावहारिक उपयोजन करता येईल.

६.गार मिळविण्यासाठी वाणिज्य शाखेच्या विद्यार्थ्यांमध्ये मराठी भाषेच्या तात्विक अभ्यासासह प्रतिष्ठापूर्ण रोज ( .भाषिक कौशल्ये प्राप्त होतील

७ .मराठी भाषेच्या माध्यमातून विविध क्षेत्रात लागणारे व्यावहारिक कौशल्याचे उपयोजन विद्यार्थी करतील ( ८.रोजगारानिर्मिती (साठी लागणाऱ्या विविध कौशल्यनिर्मितीचा दृष्टिकोन विद्यार्थ्यांमध्ये निर्माण होईल .

### **अभ्यासक्रमाची रोजगारविषयक क्षमता )Employability Potential of the Programme)**

नवा शोध, नवी स्पंदने दुसऱ्यांपर्यंत .समाजापर्यंत पोचवायाची असतील तर समर्थ भाषेशिवाय पर्याय नाही /मग ती परंपरागत, संगणकीय, गणिती, एसएमएस तंत्राधारित, इमोजीचिन्हांची भाषा का असेना/, भाषेच्या विद्यार्थ्यांना या अनुषंगाने जवळजवळ सर्वच सेवाक्षेत्रात, व्यवसायाच्या क्षेत्रात अंगिकृत भाषाकौशल्य व त्याच्या जोडीला त्याने आत्मसात केलेल्या इतर कौशल्यामुळे संधीची गंगा त्याच्या आजुबाजूला वाहते आहे व या संधीचे त्याने सोने केले तर त्याला निश्चितच रोजगार प्राप्त होईलवाणिज्य विभागातील द्वितीय भाषा मराठीचा अभ्यासक्रम पूर्ण केल्यानंतर . त्यातील काही महत्वाच्या संधीची .विद्यार्थ्यांना रोजगाराच्या विविध संधी प्राप्त होतीलयादी खाली दिली आहे.

१.धर्मा परीक्षांची तयारी करता येईलही पदवी प्राप्त केल्यानंतर विद्यार्थ्यांना विविध स्प .कॉम .बी (

२.विविध शासकीय (, उद्योग, सेवाविषयक क्षेत्रात रोजगार प्राप्त होईल.

३.उद्योगधंद्यासाठी लागणारे कौशल्ये निर्माण झाल्यामुळे विद्यार्थी स्वतःचा ( उद्योग उभारू शकतील.

४.विविध उद्योगांच्या माध्यमातून व्यवसायाच्या संधी मिळू शकतात (

५.बाजार - व्यावहारिक (१) व्यावहारिक मराठीच्या माध्यमातून संवाद कौशल्ये अंगी बाणविल्यावर (, दुकान, स्टेशन इव्यावसायिक शिक्षक (२) ., प्राध्यापक, वकील, डॉक्टर, विक्रेता, दलाल, दुभाषी, शेअर दलाल, इ (३) .

.धी निर्माण होतीललोकरंगभूमी यामध्ये व्यवसायाच्या सं/रंगभूमी (४) प्रशासकीय

६.माहिती प्रसारण या क्षेत्रात उपसंपादक (, वार्ताहर, सूत्रसंचालक, कथालेखक, छायाचित्रकार, ध्वनिसंकलक, दिग्दर्शक, सहाय्यक दिग्दर्शक, कार्यकारी निर्माता, स्तंभलेखक, व्हाईस ओव्हर आर्टिस्ट, बातमी विश्लेषक, जनसंपर्क अधिकारी अशा रोजगाराच्या संधी उपलब्ध आहेत.

७.दृक्श्राव्य माध्यमात संवाद व कथालेखक (, पटकथालेखक, पटकथा सल्लागार आणि मार्गदर्शक, मध्यस्थ, निवेदक, सूत्रसंचालक, संहितालेखक, गीतलेखक, माहितीपट निर्माता, नट, कलाकार, गायक, संगीतकार, हास्यकलाकार अशा विविध संधी उपलब्ध आहेत.

८.फलक लेखन (, भिक्तीपत्रक लेखन, नामपट्टीका लेखन, ब्लॉग रायटर, अहवाल लेखक, मानपत्रप्रमाणपत्र लेखक/, आभासी लेखक (घोष्ट रायटर), शब्दांकन कर्ता, दिनदर्शिका, शुभेच्छापत्रे, लग्न पत्रिका, निमंत्रण पत्रिका, आमंत्रण पत्रिका यांचे लेखन तथा माहितीपत्रक व विविध मार्गदर्शिकापर माहिती पुस्तिकांचे लेखन करून रोजगाराच्या संधी मिळविता येतील.

९.कार्यक्रम व्यवस्थापन लग्न (, स्वागत समारंभ, विविध प्रदर्शने, प्रचारसभा, रोड शो, परिषदा, सार्वजनिक कार्यक्रम, सार्वजनिक मनोरंजनाचे कार्यक्रम, सत्कार सोहळे, पुरस्कार सोहळे, विविध विषयावर आयोजित संमेलने,

क्रीडाविषयक कार्यक्रम, गटचर्चा, परिसंवाद, चर्चासत्र, कार्यशाळा, शिबीर, मेळावे, प्रश्नमंजुषा इत्यादी कार्यक्रमाचे व्यवस्थापनात आज फार मोठ्या व्यवसायिक संधी निर्माण झाल्या आहेत. या कार्यक्रमांचे आयोजन, नियोजन, कौशल्य, जाहिरात, निमंत्रण पत्रिका, मुलाखतकार, सूत्रसंचालक, जनसंपर्क अधिकारी, समुपदेशक, बातमीदार, मंचसज्जा व्यवस्थापन इत्यादींमध्ये विद्यार्थ्यांना रोजगाराच्या संधी उपलब्ध आहेत.

१० वरील समारंभामध्ये व्यवस्थापनाकरिता विद्यार (थ्यांची अशी एखादी चमू तयार करता येणे शक्य आहेसदर . नसमारंभामध्ये कार्यक्रमाचे आयोज, नियोजन, कार्यक्रमाची जाहिरात, कार्यक्रम पत्रिका तयार करणे, सन्मानचिन्ह, मानपत्र तयार करणे, कार्यक्रमाचे उद्घाटन सत्र तथा समारोपाचे फलक तयार करणे, मंचसज्ज करणे, लाईट, साऊंड सिस्टीम हाताळणे, पाहुण्यांची नेआण-, त्यांचे स्वागतासाठी पुष्प, हार, बुके, शाल, भेटवस्तू इत्यादीचे नियोजन तसेच रसिकांची बैठक व्यवस्था नियोजन तथा कार्यक्रमाच्या समापनानंतर नाश्ता, चहा, जेवनाचे नियोजन, बातमी तयार करणे किंवा बातमी प्रिंट मिडीया, इलेक्ट्रीक मिडीया पर्यंत पोचविणेइत्यादी कार्ये या चमुमार्फत पार पाडले जाऊ . .ने विद्यार्थ्यांना विविध पातळीवर रोजगाराच्या संधी उपलब्ध होतीलयानिमित्ता .शकतात

११ औपचारिक अनौपचारिक शिक्षणाच्या माध्यमातून कुटुंब (, मित्रसंघ, मेळावे, आस्वादस्थाने, स्पर्धास्थाने, जाहिरात कोडी यामध्येही व्यवसायांच्या संधी आहेत.

१२ चे संकलनप्रादेशिक कला पारंपरिक लोकगीतां / लोकगीत (, जतन, संवर्धन तसेच लोकनाट्य / भारूड / नाटक / या सर्व .नाट्यसंगीत यामध्ये भाषेच्या विद्यार्थ्यांकरिता अनेक दालने खुली आहेत / लावणी / पथनाट्य / तमाशा कलांचे व लोकपरंपरांचे जतन या निमित्ताने होईल व विद्यार्थ्यांना रोजगारही मिळेल.

१३ व्हिडीओ त्यांचे संपादन करण्यासाठी कॅनवा/प्रशिक्षण मोबाईलवर तयार केलेले ऑडिओ सॉफ्टवेअर (, ओबीएस, कार्डिनमास्टर, आई म्युझिक यासारख्या सॉफ्टवेअरचे तंत्रज्ञान समजून घेऊन शॉर्टफिल्मकविता सादरीक/संगीत/रण व्याख्यानेगाणी यांचे जतन / खेळ / परिक कलापारं / विविध प्रादेशिक कला/भाषण/सांस्कृतिक कार्यक्रम / अभिवाचन/ ऑडिओ /करणारे व्हिडिओ, व्हिडिओ मिक्सिंग टेक्स्ट इन्संटिंग सारख्या गोष्टीचे प्रशिक्षण देऊन विद्यार्थ्यांना / .रोजगाराच्या संधी उपलब्ध होतील

१४ (मायक्रोफोन टेक्निक कौशल्य मोठमायक्रोफोन आता मोठ्या कार्यक्रमांसाठीच नव्हे तर वर्गात शिकविण्यासाठी- या संबंधीचे विशेष पाठ्यक्रम तयार करून मायक्रोफोन हाताळण्याचे मूलभूत तथा .गरजेची वस्तू झाली आहे .एडवान्स प्रशिक्षण घेतले तर विद्यार्थी रोजगारक्षम होईल

१५ साऊंड (ड रेकॉर्डिस्ट काही विद्यार्थ्यांचा आवाज चांगला असतो त्यांनी स्वतःच्या आवाजात जाहिराती तयार केल्या किंवा विविध जाहिरात कंपन्यांना सोबत घेऊन जाहिराती तयार केल्या तर रोजगाराचे नवीन दालन उपलब्ध होईल.

१६ मेल-ई (, विविध ॲप, युट्युब, ब्लॉग, फेसबुक, ट्विटर, इंटरनेटवरील विविध साईटसच्या माध्यमातून मराठीतील नव्या संकल्पना, शोध, पारिभाषिक शब्द इत्यादी समाजापर्यंत पोचविता येतील व यानिमित्ताने विद्यार्थ्यांना रोजगाराच्या संधी मिळतील.

१७ ट्रॅव्हल एजन्सी -पर्यटन क्षेत्र (, विमान कंपन्या, टूर ऑपरेशन कंपन्यांमध्ये सहलीसाठी गाईड तथा दुभाषी म्हणून सुद्धा रोजगार उपलब्ध होईल.

१८निवेदक तथा वक्ता / क वाचकप्रसारमाध्यमातील व्यावसायि (, व्याख्याता, कवी, ललित लेखक, कथाकथनकार-, एकपात्री प्रयोगकर्ता, कीर्तनकार, प्रवचनकार इत्यादी संधी उपलब्ध आहेत.

१९संकलक (, बोली सर्वेक्षक, बोली अभ्यासक, आस्वादकार, भाषाकार, समीक्षक, परिक्षक, निरिक्षक, सुचिकार, आराखडाकार, प्रस्तावनाकार, कुटप्रश्नकार, रिपोर्टवाचक, मांडणीकार, टंकलेखक, संशोधनसहाय्यक-, संशोधनलेखक-, चौर्यकर्मशोधक, मुद्रित शोधक, टिप्पणीकार इत्यादी क्षेत्रात सहाय्यक म्हणून रोजगाराच्या संधी उपलब्ध आहेत.

**Part B**  
**Syllabus prescribed for 3 rd. Year Under Graduate Programme Programme: Bachelor of**  
**Commerce**  
**Semester: 6 Code of the Subject BC-62**  
**Title of Course\Subject Marathi**  
**Total Number of Periods 36**

**अभ्यासपत्रिकेची निष्पत्ती (COs) :**

१ नेमलेल्या साहित्या .तून जीवनदर्शन, समकालीन व्यवहार जाणीवा यांची माहिती होईल.

२ वैचारिक ., ललित, कविता या विविध वाङ्मयाप्रकाराचे वेगळेपण जाणून घेतील .या वाङ्मय प्रकाराचे ज्ञान होईल .  
.तथा यामधील साम्यभेदाचे आकलन होईल

३ वैचारिक गद्यातून भाषेच्या सर्जनशील रूपाचे विद्यार्थ्यांना आकलन होईल तसेच चारित्र्यविषय असलेल्या थोर .  
थर्यांना प्रेरणा मिळेल आणि संकटावर मात करून जीवनात यशस्वी होता येते हा व्यक्तींच्या जीवनकार्यातून विद्या  
.विचार त्यांच्या मनी रुजेल

४ ललित कलाकृतीच्या वाचनातून आनंद ., बोध, ज्ञान इत्यादींची प्राप्ती होऊन विद्यार्थ्यांच्या जीवनविषयक जाणीवा  
समृद्ध होतील.

५ वैचारिकता ., तात्त्विकता, काव्यात्मकता, भावनात्मकता, सामान्य गोष्टीतील असामान्यत्वाचे

६ विविध प्रकारच्या साहित्याचे आकलन .दर्शन यातून विद्यार्थ्यांचा दृष्टीकोण संपन्न होईल ., वर्णन, आस्वादन,  
विक्षेपण आणि मूल्यमापन विकसित होईल.

७ न विविध प्रकारचे नीतिमूल्ये मयप्रकारातून करण्याची क्षमता वाढून विद्यार्थ्यांची अभिरूची या वाङ्मय ., जीवनमूल्ये,  
यांची शिकवण विद्यार्थ्यांना मिळेल, त्याचा उपयोग उत्तमरितीने जिवन जगण्यासाठी होईल.

८ . 'उपयोजित' घटकाच्या माध्यमातून विविध प्रकारची कौशल्ये त्यांच्यात निर्माण होतील व ते रोजगारक्षम  
होतील.

९ विचारवंत ., लेखक, कवी होण्यासाठी हे अध्ययन प्रेरक ठरेल, सहाय्यभूत ठरेल यातून विद्यार्थी भाषेचा सर्जनशील .  
तसेच व्यवहारिक उपयोजन .वापर कसा करावा हे समजून घेतील व विविध प्रकारातील साहित्यनिर्मिती करतील  
करून रोजगारक्षम होतील.

**श्रेयांक Credit - २०.**

**अध्यापन तासिका )Teaching Hours) १०**

**घटक Topic**

**विभाग गुण १० वैचारिक- अ -**

१ राष्ट्रसंत तुकडोजी महाराज - नववर्षाच्या उदयाचलावर उद्योगाचे ध्वजारोपण(

२ सदानंद मोरे- सावित्रीबाई फुले आणि ताराबाई शिंदे(

३ भारतीय उद्योगाचे(पितामह जमशेटजी टाटा)अनंत मराठे-

**विभाग १० गुण - ब ललित-**



- १ रमेश अंधारे - कृषीकीर्तन(  
२ मधुकर वडोदे -भूक(  
३(असे छंद असे छांदिष्टअशोक बेंडखळे -

**विभाग क १० गुण -कविता -**

- १ संत एकनाथ- एकनाथांची भारुडे.  
२ नारायण सुर्वे - चार शब्द.  
३ काय कराल.? - नारायण कुळकर्णी कवठेकर  
४ दिवाकर इंगोले -आठवणीच्या दारात.  
५ विठ्ठल कुलट - मातीतील ओल.  
६ गावंडे पुष्पराज - दिगंतरी.

**विभाग ) उपयोजित मराठी- ड -Skill Enhancement Module) तासिका ०६१० गुण -**

- उपयोजित मराठी मोहिनी मोडक -  
१ लेखन व उपयुक्तता : ब्लॉगिंग .  
२ समाज माध्यमावरील भाषा आणि आशय निर्म .िती

**गुण विभागणी**

एकूण गुण ५०

लेखी गुण ४० -

अंतर्गत मूल्यमापन १० -

वेळ २ तास

अभ्यासक्रमासाठी नेमलेले पाठ्यपुस्तक 'अक्षरलेणी' माग-व सत्र ५-सत्र) ३-६ राघव : प्रकाशकाचे नांव (संपादित) ( पब्लिशर्स अँड डिस्ट्रीब्युटर्स, नागपूर विभाग)'अ', 'ब' 'क'आणि 'ड'साठी(

विभाग अ वैचारिक १० गुण

विभाग ब ललित १० गुण

विभाग क कविता १० गुण

विभाग ड उपयोजित मराठी १० गुण

प्रश्ननिहाय गुणविभागणी गुण ३०-:

प्रश्न १ वैचारिक विभाग गुण०६ दीर्घोत्तरी एक प्रश्न -

प्रश्न २ वैचारिक विभाग गुण०३ लघुत्तरी एक प्रश्न -

प्रश्न ३ ललित विभाग -दीर्घोत्तरी एक प्रश्न ०५ गुण

प्रश्न ४ ललित विभाग गुण०२ लघुत्तरी एक प्रश्न -

प्रश्न ५ कविता विभाग गुण०५ दीर्घोत्तरी एक प्रश्न -

प्रश्न ६ कविता विभाग गुण०२ लघुत्तरी एक प्रश्न -

प्रश्न ७ उपयोजित मरठी गुण ०५ दीर्घोत्तरी एक प्रश्न

प्रश्न ८ उपयोजित मरठी लघुत्तरी एक प्रश्न ०२ गुण

(वरिल सर्व प्रश्नांसांतर्गत पर्याय राहतील).

वस्तुस्थिती प्रश्न उपरोक्त अभ्यासक्रमातील विभाग 'अ' व 'ब' यन्तर प्रत्येकी ०३ प्रश्न आणि विभाग 'क' व 'ड' यन्तर प्रत्येकी ०२ प्रश्न वस्तुस्थिती स्वरुपाने असे एकूण १० बहुपर्यायी प्रश्न मिळेल. प्रत्येक प्रश्नास ०१ गुण यन्मणे हा प्रश्न १० गुणांचा असेल. विभाग 'ड' उपयोजित मरठीयाप्रकरणांवर ०५ गुणांचा ०१ दीर्घोत्तरी व ०२ गुणांचा ०१ लघुत्तरी प्रश्न विचारल्या जाईल.

कौशल्य निक्सन्तर आधारित अंतर्गत मूल्यमापन गुण: १०

• गुण निभाणी

१) घटक चमणी (Class Test)- ०५ गुण

२) स्वघयस (Home Assignment) ०५ गुण

**Syllabus Prescribed For 3 rd. Year under Graduate Programme**  
**B.Com. (Management and Entrepreneurship Development) Part - III- Sem. VI (CBCS)**

Course Type	Semester	Course Code	Course Name	Credits	Total Teaching Periods	Theory Examination Duration (Hrs)	Max. Marks
DSC	VI	MED-61	Import-Export Procedure and Documentation	04	75	03	100

**Course Outcomes:**

1. Understand the fundamental concepts, importance, and theories of international trade, including globalization and types of trade.
2. Gain knowledge of India's EXIM policy, government regulations, IEC registration, SEZs, and the role of EPCs in promoting exports.
3. Learn the complete export-import procedures, including receiving and processing orders, packaging, and coordination with customs and freight agents.
4. Identify and prepare essential export and import documents like invoices, bill of lading, letter of credit, and insurance certificates.
5. Understand customs procedures and compliance, and apply practical skills through case studies, simulations, and visits to trade-related institutions.

Unit	Content	Teaching Hours/Periods
UNIT-I	<b>Introduction to International Trade:</b> Definition and Importance of International Trade, Concepts of Imports and Exports, Globalization and its Impact on International Trade, Types of International Trade (Bilateral, Multilateral), Trade Theories (Absolute Advantage, Comparative Advantage) Government Policies on Import-Export, Export-Import (EXIM) Policy Framework, Role of Export Promotion Councils (EPCs), Procedures for obtaining Importer Exporter Code (IEC), Special Economic Zones (SEZ) and Export Oriented Units (EOUs) <b>Foreign Trade Policy Export - Import policy - New Export - Import policy - Aims - Schemes - Highlights</b>	15
UNIT-II	<b>Export procedures - Export an order – Consignment</b> Steps in Exporting and Importing Goods, Role of Customs Authorities in Export-Import Procedures, Tariff and Non-Tariff Barriers, The Role of Clearing and Forwarding Agents - Receiving an order – Packing and Marketing, Import and Export Documentation Shipping order – Shipment Process and Freight Forwarding-Customs formalities.	15
UNIT-III	<b>Export documentation - Documentation - Letter of credit - Credit documentation –Insurance documents and other documents.</b> Export Documentation	15

	<ul style="list-style-type: none"> <li>• Proforma Invoice</li> <li>• Commercial Invoice</li> <li>• Packing List</li> <li>• Certificate of Origin</li> <li>• Bill of Lading / Airway Bill</li> <li>• Export License</li> <li>• Export Packing and Labelling</li> <li>• Letter of Credit (L/C)</li> <li>• Customs Declaration</li> <li>• Insurance Certificate</li> </ul>	
<b>UNIT-VI</b>	<b>Import procedures - Importing through Indent house- Obtaining import licenses –</b> <b>Terms used in mentioning prices.</b> Import documentation – <ul style="list-style-type: none"> <li>• Import Invoice</li> <li>• Bill of Entry</li> <li>• Import License</li> <li>• Packing List</li> <li>• Certificate of Origin</li> <li>• Insurance Documents</li> <li>• Bill of Lading / Airway Bill</li> </ul>	<b>15</b>
<b>UNIT-V</b>	Customs Declaration Documentation- Documents for Port and Customs Clearances - Insurance documents - Finance documents and all other documents. Customs Procedures and Regulations <b>Case Studies and Practical Exposure</b> <ul style="list-style-type: none"> <li>• Real-life Case Studies of Import and Export Transactions</li> <li>• Visits to Customs Authorities, Ports, and Freight Forwarding Agencies</li> <li>• Simulation of Export/Import Documentation</li> </ul>	<b>15</b>

#### Reference Books:

1. International Marketing – Varshney & B. Bhattacharya
2. International Marketing - Francis Ch
3. New Import Export Policy - Nabhi Publications
4. EXIM Policy & Handbook of EXIM Procedure – VOL I & II
5. A Guide on Export Policy Procedure & Documentation– Mahajan
6. How to Export – Nabhi Publications
7. Export Management – D.C. Kapoor
8. Foreign Exchange Hard Book – H. P. Bhandari
9. Annual Report (Recent Years) Ministry of Commerce, Government of India
10. India Balance of Payments, RBI Bombay
11. Economic Survey Ministry of Finance Government of India.

**Instructions for paper setter:**

Duration of Exam – 3 Hrs			Max. Marks – 80
Attempt all Sections			
Section A	20 MCQs	1 Marks each – 4 MCQs from each unit	Marks – 20
Section B	5 Short Answer Question	4 marks each – One question from each unit with internal choice	Marks – 20
Section C	5 Long Answer Question	8 marks each – One question from each unit with internal choice	Marks – 40
Illustration Section B & C Q1 a OR Q1. b; Q2 a OR Q2. b; Q3 a OR Q3. b; Q4 a OR Q4. b; Q5 a OR Q5. B			

\*\*\*

Course Type	Semester	Course Code	Course Name	Credits	Total Teaching Periods	Theory Examination Duration (Hrs)	Max. Marks
DSC	VI	MED-62	Advertising and Salesmanship	04	75	03	100

**Course outcomes:**

1. Explain the fundamentals, types, and objectives of advertising and direct marketing.
2. Apply strategic advertising plans and organize advertising departments effectively.
3. Analyze the integration of advertising with sales promotion and public relations.
4. Evaluate the economic, social, and ethical impacts of advertising.
5. Apply sales management techniques including sales force planning, forecasting, and control.

Unit	Content	Teaching Hours/Periods
<b>UNIT-I</b>	<b>Introduction to Advertising:</b> Advertising - Definition - Importance - Classification of advertisements – Functions of Advertising - Objectives – DAGMAR - Hierarchy of Effects (Lavidge and Steiner) - Advertising and Direct Marketing: Advertising - Determinants of Advertisability - Causes for advertisement failure - Direct marketing - Definition - Growth of direct marketing - Causes - Process of Direct marketing.	<b>15</b>
<b>UNIT-II</b>	<b>Planning for Advertising:</b> Strategic planning - Marketing plan - Advertising objectives - Communication response pyramid - Advertising Department - Organizing for advertising department - Functions of advertising management.	<b>15</b>
<b>UNIT-III</b>	<b>Advertising &amp; Sales Promotion:</b> Sales Promotion - Definition - Types - Features - Increasing importance - Reasons – Advantages and disadvantages of the combination of advertising and sales promotion - Advertising and Public Relations/Publicity: Public Relations - Definition – Publicity – Meaning - Advertising, PR and publicity - Advantages and	<b>15</b>

	Disadvantages.	
<b>UNIT-VI</b>	<b>Economic Effects of Advertising:</b> Explicit role of advertising - Indirect role of Advertising - Economic effects - Social Effects of Advertising: Benefits of Advertising - Impact of Advertisements on children - Women in Advertising. ' Ethics in Advertising: Criticism of Advertising – Controversial effects of advertising – Puffery – Shock – advertisements - Subliminal advertising- Regulating bodies in India.	<b>15</b>
<b>UNIT-V</b>	<b>Sales Management Introduction:</b> Sales Management - Features, Functions and Importance, Art of Selling – Types, Process, Qualities of an Effective Salesman. Sales force management: Selection Procedure, Training Methods, Motivational Factors and Compensation methods of sales personnel Sales organisation: Concept, Objectives, Structure and Steps in Developing a Sales Organisation. Sales Planning and Controlling Sales planning: Concept, Process, Sales Forecasting - Methods and Limitations; Sales controlling: Concept of Sales Budget and Sales Audit, Sales Quota - Methods and Types, Objectives and Factors Determining and Designing Sales Territory Recent trends - Importance of Customer Feedback, Sales Management – Data Mining, Role of IT	<b>15</b>

#### Reference Books:

1. Advertising & Promotion: Belch & Belch, Tata McGraw Hill
2. Advertising: Sontakki, Himalaya Publishing House
3. Advertising Planning and implementation: Sharma and Singh, Prentice Hall
4. Advertising Management Concepts and Cases: Mahendra Mohan, Tata McGraw Hill
5. Promotion Management: Burnelt, Tata McGraw Hill.

#### Instructions for paper setter:

Duration of Exam – 3 Hrs			Max. Marks – 80
Attempt all Sections			
Section A	20 MCQs	1 Marks each – 4 MCQs from each unit	Marks – 20
Section B	5 Short Answer Question	4 marks each – One question from each unit with internal choice	Marks – 20
Section C	5 Long Answer Question	8 marks each – One question from each unit with internal choice	Marks – 40
Illustration Section B & C			
Q1 a OR Q1. b; Q2 a OR Q2. b; Q3 a OR Q3. b; Q4 a OR Q4. b; Q5 a OR Q5. B			

\*\*\*

Course Type	Semester	Course Code	Course Name	Credits	Total Teaching Periods	Theory Examination Duration (Hrs)	Max. Marks
DSC	VI	MED-63	Investment Planning	04	75	03	100

#### Course outcomes:

1. Understand the meaning, objectives, and scope of investment, and distinguish it from speculation and gambling.
2. Analyze the concept of risk and return, types of risk, and their impact on investment decisions.
3. Compute and interpret stock market indices like Sensex and Nifty and understand their uses.
4. Apply time value of money concepts using compounding and present value techniques.
5. Evaluate portfolio risk and return using modern portfolio theory and diversification strategies.

Unit	Content	Teaching Hours/Periods
<b>UNIT-I</b>	<b>Introduction:</b> Investment Management: Meaning and Definition – Objectives - Scope – Investment Vs Speculation – Investment Vs Gambling - Factors affecting Investment Decisions – Investment Alternatives - Types of Investors (Theory).	<b>15</b>
<b>UNIT-II</b>	<b>Risk and Return:</b> Meaning of Risk – Risk Vs Uncertainty – Causes of Risk – Types of Risks – Risk and Return of a Single Asset – Ex-Ante and Ex-Post – Risk-Return Relationship – Risk-Return Trade off (Simple Problems).	<b>15</b>
<b>UNIT-III</b>	<b>Market Indices:</b> Concept of Index – Methods of computing stock indices – Leading Stock Price Indices in India – Sensex and Nifty – Uses of Market Index (Simple Problems).	<b>15</b>
<b>UNIT-VI</b>	<b>Time Value of Money:</b> Concept - Techniques - Compounding Techniques - Doubling Period – Multiple Compounding Period - Present Value Techniques (Simple Problems).	<b>15</b>
<b>UNIT-V</b>	<b>Portfolio Analysis:</b> Traditional Vs Modern - Rationale of Diversification - Markowitz portfolio theory - Effect of combining the securities - Measurement of expected return and risk of portfolio (Simple Problems).	<b>15</b>

#### Reference Books:

1. Investment Management (Text and Cases): V.K. Bhalla, S. Chand & Company.

2. Security Analysis and Portfolio Management: Shashi K. Gupta & Rosy Joshi, Kalyani Publishers.
3. Investment Management: Dr. V.A. Avadhani, Himalaya Publishing House.
4. Fundamentals of Investment Management: Preeti Singh, Himalaya Publishing House
5. Security Analysis and Portfolio Management: Kevin, PHI.
6. Investment Analysis and Portfolio Management: Prasanna Chandra, Tata McGraw-Hills
7. Investment Management, Prashanta Athma: Kalyani Publications.
8. Security Analysis and Portfolio Management: Madhumati Ranganathan, Pearson.
9. Investment Management: Maheswari, PHI.
10. Security Analysis and Portfolio Management: Dhanesh Khatri, Trinity Press.

**Instructions for paper setter:**

Duration of Exam – 3 Hrs			Max. Marks – 80
Attempt all Sections			
Section A	20 MCQs	1 Marks each – 4 MCQs from each unit	Marks – 20
Section B	5 Short Answer Question	4 marks each – One question from each unit with internal choice	Marks – 20
Section C	5 Long Answer Question	8 marks each – One question from each unit with internal choice	Marks – 40
Illustration Section B & C Q1 a OR Q1. b; Q2 a OR Q2. b; Q3 a OR Q3. b; Q4 a OR Q4. b; Q5 a OR Q5. B			

\*\*\*

Course Type	Semester	Course Code	Course Name	Credits	Total Teaching Periods	Theory Examination Duration (Hrs)	Max. Marks
DSC	VI	MED-64	Basics of Trade and Commerce	02	45	03	50

**Course outcomes:**

1. Understand the scope of commerce, types of business activities, and the business environment.
2. Apply accounting principles to prepare financial statements and perform financial analysis.
3. Analyze economic concepts and market structures relevant to business decision-making.
4. Interpret major business laws governing contracts, sales, partnerships, companies, and consumer protection.
5. Evaluate marketing strategies, consumer behavior, and sales management techniques including digital marketing.
6. Understand the fundamentals of Indian taxation, including GST, income tax, and tax planning.

Unit	Content	Teaching Hours/Periods
UNIT-I	<b>Principles of Business and Commerce:</b> Introduction to Commerce, Meaning, Scope, and Importance of	09



	Commerce, Classification of Commerce (Trade, Transport, Warehousing, Banking, etc.) Types of Business Activities (Primary, Secondary, Tertiary), Business Environment (Economic, Social, Political, Technological factors)	
<b>UNIT-II</b>	<b>Accounting and Financial Management:</b> Introduction to Accounting and its Principles Types of Accounts (Personal, Real, and Nominal) Preparation of Financial Statements (Balance Sheet, Profit & Loss), Cost Accounting, Budgeting and Financial Planning, Financial Analysis (Ratio Analysis, Break-even Analysis)	<b>09</b>
<b>UNIT-III</b>	<b>Business Economics:</b> Introduction to Microeconomics and Macroeconomics, Demand and Supply Analysis, Market Structures (Perfect Competition, Monopoly, etc.), Pricing Theories, National Income and Economic Growth, Inflation, Unemployment, and Government Policies. <b>Business Law:</b> Legal Framework of Business, Indian Contract Act, 1872, Sales of Goods Act, 1930, Negotiable Instruments Act, 1881, Partnership and Company Laws, Consumer Protection Act, Labour Laws	<b>09</b>
<b>UNIT-VI</b>	<b>Marketing and Sales Management:</b> Introduction to Marketing, Marketing Strategies and Mix (Product, Price, Place, Promotion), Consumer Behaviour and Market Segmentation, Sales Management, Advertising and Branding, Digital Marketing and E-commerce <b>Taxation:</b> <ul style="list-style-type: none"> <li>Basics of Taxation in India (Direct and Indirect Taxes)</li> <li>Goods and Services Tax (GST)</li> <li>Income Tax Act and Tax Planning</li> <li>Corporate Taxation</li> <li>Taxation of Small Businesses</li> </ul>	<b>09</b>
<b>UNIT-V</b>	<b>Human Resource Management</b> Introduction to HRM; Recruitment and Selection; Training and Development, Performance Appraisal, Employee Welfare and Motivation <b>Banking and Financial Institutions:</b> Functions of Banks, Types of Banks (Commercial, Co-operative, and Development Banks), Banking Regulation and Acts, Role of Financial Institutions in Commerce, Central Banking and Monetary Policy.	<b>09</b>

### References:

1. Business Studies by R.K. Sharma and Shashi K. Gupta
2. Principles of Business Economics by M.C. Vaish
3. Business and Society: Stakeholders, Ethics, Public Policy by Anne T. Lawrence and James Weber
4. Business Communication: Process and Product by Mary Ellen Guffey and Dana Loewy
5. Business Communication Today by Courtland L. Bovee and John V. Thill

**Instructions for paper setter:**

Duration of Exam – 3 Hrs			Max. Marks – 60
Attempt all Sections			
Section A	15 MCQs	1 Marks each – 3 MCQs from each unit	Marks – 15
Section B	5 Short Answer Question	3 marks each – One question from each unit with internal choice	Marks – 15
Section C	5 Long Answer Question	6 marks each – One question from each unit with internal choice	Marks – 30
Illustration Section B & C Q1 a OR Q1. b; Q2 a OR Q2. b; Q3 a OR Q3. b; Q4 a OR Q4. b; Q5 a OR Q5. B			

\*\*\*

Course Type	Semester	Course Code	Course Name	Credits	Total Teaching Hours	Theory Examination Duration (Hrs)	Max. Marks
DSC	VI	MED-65	Basics of Trade and Commerce (Practical)	02	60	03	50

**Basics of Trade and Commerce Practical: (Any 10)**

Sr. No.	Practical
1	Conduct a survey/interview of local businesses to understand how trade, transport, and warehousing are linked. And Present findings in a chart or PPT.
2	Analyse 3 businesses and classify their activities into primary, secondary, and tertiary sectors. <b>(Case Study)</b>
3	Pick a business and analyze how political, social, economic, and technological factors affect it (PEST analysis).
4	Record sample transactions and prepare journal entries, ledgers, trial balance.
5	Create a mock Balance Sheet and Profit & Loss account for a fictional company.
6	Use basic data to prepare a cost sheet (materials, labour, overheads).
7	Design a monthly budget for a small business or household.
8	Use sample data to calculate liquidity, profitability, and solvency ratios.
9	Plot demand and supply curves from sample data and show equilibrium.
10	Roleplay or simulate different market structures (e.g., perfect competition, monopoly).
11	Collect data from government reports and prepare a report/chart on trends.
12	Analyse real or hypothetical legal cases under Indian Contract Act or Consumer Protection Act.
13	Draft a basic legal agreement (e.g., employment contract or sale agreement).
14	Product Design and Marketing Plan: Create a mock product and develop its marketing mix (4Ps).
15	Conduct a simple consumer behaviour survey and segment the market.
16	Design an Instagram or Facebook campaign for a product/service.
17	Prepare GST-compliant invoice and calculate tax.

18	Compute tax for a salaried individual using current slabs.
19	Fill out a sample ITR form using hypothetical data.
20	Simulate recruitment with job descriptions, resumes, and interviews.
21	Design a training schedule for new employees in a company.
22	Create an appraisal form with KPIs and conduct mock appraisals.
23	Account Opening Form Filling: Practice filling savings/current account forms.
24	Explore mobile banking apps, UPI transactions, and NEFT/RTGS methods.

### Visits:

1. **Visit to a Court or Law Firm (if feasible)** and observe legal proceedings or talk with a legal practitioner to understand business law applications
2. **Visit to a Bank / Virtual Tour:** Observe various banking services, interact with officers (if allowed).

### Division of Marks for Practical's

<b>Record Preparation</b>	<b>10 Marks</b>
<b>Practical Performance</b>	<b>20 Marks</b>
<b>Viva-Voce</b>	<b>10 Marks</b>
<b>Marks Description</b>	<b>10 Marks</b>
<b>Practical Total</b>	<b>50 Mark</b>

\*\*\*

### Syllabus Prescribed For 3 rd. Year under Graduate Programme B.Com. (Management and Entrepreneurship Development) Part - III- Sem. VI (CBCS) MED 66 - DSE -II (Choose Any 1 of following):

Course Type	Semester	Course Code	Course Name	Credits	Total Teaching Periods	Theory Examination Duration (Hrs)	Max. Marks
DSE-II	VI	MED-65	Business Analytics	04	75	03	100

### Course Outcomes:

On successful completion of the course the students will be able to:

1. Describe the concepts of business analytics
2. Application of descriptive statistics using Excel.
3. Analyse data sets using graphical representation.
4. Evaluate various types of data using Regression methods.
5. Comprehend the Time series analysis and role of AI in analytics.

Unit	Content	Teaching Hours/Periods
UNIT-I	<b>Introduction:</b> Business Analytics Defined - Categorization of Analytical Methods and Models -Descriptive Analytics, Predictive Analytics, Prescriptive Analytics - Business Analytics in Practice, Financial Analytics,	15

	Human Resource (HR) Analytics, Marketing Analytics, Health Care Analytics, Supply Chain Analytics, Analytics for Government and Non-profit Organisation, Sports Analytics, Web Analytics Ethical and legal considerations in business Analytics.	
<b>UNIT-II</b>	<b>Descriptive Analytics:</b> Descriptive Statistics -Overview of Using Data: Definitions and Goals - Types of Data -Creating Distributions from Data- Data cleansing - Frequency Distributions for Categorical Data, Relative Frequency and Percent Frequency Distributions, Frequency Distributions for Quantitative Data, Histograms, Cumulative Distributions - Measures of Location -Measures of Variability - Analysing Distributions, Percentiles, Quartiles, z-scores, Empirical Rule, Identifying Outliers, Box Plots - Measures of Association Between Two Variables - Scatter Charts, Covariance, Correlation Coefficient using Excel	<b>15</b>
<b>UNIT-III</b>	<b>Data Visualization:</b> Data Visualization -Tables, Table Design Principles, Cross tabulation, Pivot Tables in Excel, Charts, Scatter Charts, Line Charts, Bar Charts and Column Charts, Bubble Charts, Heat Maps, Additional Charts for Multiple Variables, Advanced Charts - Geographic Information Systems Charts- Infographics-using Excel Advanced Data Visualization Advanced Charts -Data Dashboards Principles of Effective Data Dashboards, Applications of Data Dashboards (THEORY). using Excel	<b>15</b>
<b>UNIT-VI</b>	<b>Prescriptive Analytics:</b> Linear Regression - Least Squares Method - Least Squares Estimates of the Regression Parameters, Using Excel's Chart Tools to Compute the Estimated Regression Equation, Compute the Coefficient of Determination, Quadratic Regression Models, Piece wise Linear Regression Models, Forecast Accuracy - Moving Averages and Exponential Smoothing (practical)	<b>15</b>
<b>UNIT-V</b>	<b>Predictive Analytics:</b> Interaction Between Independent Variables, Model Fitting, Variable Selection Procedures, over fitting, Time Series Analysis and Forecasting -Time Series Patterns, Horizontal Pattern, Trend Pattern, Seasonal Pattern, Trend and Seasonal Pattern, Cyclical Pattern, Identifying Time Series Patterns (theory) Role of artificial intelligence in business, machine intelligence, competitive intelligence, text mining, Web Analytics (Web content mining, web usage mining, web structure mining)	<b>15</b>

### References Books:

1. Camm, Cochran, et al, Essentials of Business Analytics, Cengage Learning
2. Anasse Bari, Mohamed Chaouchi, Tommy Jung, predictive analytics for dummies, Wiley
3. Randy Bartlett, A practitioners Guide to Business Analytics graw Hill

Online resources are also applicable

**Practical – Module 2** - Frequency Distributions for Categorical Data ,  
Measures of Location  
Measures of Variability

Identifying Outliers

Measures of Association Between Two Variables

**Module 3- Data Visualization**

Tables, Table Design Principles

Cross tabulation

Pivot Tables in Excel

Charts

**Module 4 - Linear Regression**

Least Squares Method

Chart Tools to Compute the Estimated Regression Equation,

Compute the Coefficient of Determination.

**Module 5- Quadratic Regression Models, Piece wise Linear Regression Models,**

Forecast Accuracy -` Moving Averages and Exponential Smoothing

\*\*\*

Course Type	Semester	Course Code	Course Name	Credits	Total Teaching Periods	Theory Examination Duration (Hrs)	Max. Marks
DSE-II	VI	MED-65	Corporate Governance and Business Ethics	04	75	03	100

**Course Outcomes:**

After the successful completion of the course, the student will be able to:

1. Recall the basic concepts of Corporate Governance
2. Outline the Board Committees and Corporate Governance Models
3. Explain the CSR concepts and models of CSR
4. Examine the significance of Business Ethics
5. Assess ethical issues in marketing, human resources, information technology and environmental sustainability in business

Unit	Content	Teaching Hours/Periods
UNIT-I	<b>Corporate Governance:</b> Evolution & Significance: Corporate Governance: Meaning – Definition – Evolution – Historical Perspective of Corporate Governance – Nature and Scope of Corporate Governance – Need for Corporate Governance – Essentials of Corporate Governance – Objectives of Corporate Governance – Benefits and Limitations of Corporate Governance – Structure – Theories – Case Analysis	15
UNIT-II	<b>Board Committees and Models:</b> Overview of CG Committees: Cadbury Committee, Greenbury Committee, Hampel Committee, Sarbanes – Oxley Act, 2002, Kumara Mangalam Birla Committee, Narayan Murthy Committee, CII Task Force Committee, Kotak Committee – CG Models: Anglo	15

	American, German, Japanese and Indian Model – Board Committees: Audit Committee, Nomination and Remuneration Committee, Stakeholders Relationship Committee, Risk Management Committee, CSR & Sustainability Committee	
<b>UNIT-III</b>	<b>Corporate Social Responsibility:</b> Corporate Social Responsibility – Meaning – Types of CSR – Role of CSR towards Society: Employees, Government, Stakeholders and Consumers – CSR Principles and Strategies – Models: Classical model, Friedman model, Ackerman model, Corporate Citizenship model, Stockholders and Stakeholders model – Best Practices of CSR – Case Analysis	<b>15</b>
<b>UNIT-VI</b>	<b>Introduction To Business Ethics:</b> Ethics- Meaning-definition-Origin of ethics-The nature of ethics-purpose of ethics-Ethics and moral-classification of Ethics - Objectives of Ethics –Business Ethics-Relationship between business and ethics-Need for business Ethics – Arguments for and against business Ethics-concept of business excellence.	<b>15</b>
<b>UNIT-V</b>	<b>Ethics in Functional Areas of Business Management</b> Meaning of marketing ethics – ethical issues in marketing: issues related to marketing strategy, product and competition - Exploitative nature of advertising - Serious problems in contemporary advertising; HR related ethical issues: Discrimination, privacy, safety and health, performance appraisal; Ethical issues in Information Technology – Personal Information Governance; Environmental Sustainability issues in business – improving corporate environmental performance – Case Analysis	<b>15</b>

### References Books:

1. Prof. K. Viyyanna Rao, Dr. G. Nagaraju I. K. - Business Ethics and Corporate Governance, (2017) - International Publishing House Pvt. Ltd
2. Bholanath Dutta and S.K. Podder-Corporate Governance, (2014), - Vision Book house,
3. R.V.Badi N.V. Badi -Business Ethics,(2005)2ND Edition-Vrinda Publication pvt Ltd
4. C.S.V. Murthy - Business Ethics and Corporate Governance, Reprint 2013 – Himalaya Publication
5. H.R. Machiraju -, Corporate Governance, (2004), -Himalaya Publication House
6. C.S.V. Murthy - Business Ethics -Text & Cases 2010, – Himalaya Publication
7. Dr. Muninarayanappa, Prof. Manjula, Prof. V. Tamil Selvan, Prof. Raghavendra K.S. - Business Ethics –Takur Publishers,2015, Bangalore
8. Dayanand Achrekar, Corporate Governance (with Case Studies), Surendra Publications, New Delhi
9. Robert A G Monks- Corporate Governance -Wiley India Pvt. Ltd
10. Daniel Alburquerque - Business Ethics: Principles and Practices, -Oxford Higher Education.

\*\*\*

### Instructions For Paper Setters:

Duration of Exam 3 Hrs			Max. Marks80
Attempt all Sections			
Section A	20 MCQ	1 Marks each- 4 MCQs from each unit	Marks-20
Section B	5 Short Ans Questions	4 Marks each- 1 question from each unit with internal choice	Marks-20
Section C	5 Long Ans Questions	8 Marks each- 1 question from each unit with internal choice	Marks-40
Q.1 a or b; Q.2 a or b; Q.3 a or b; Q.4 a or b; Q.5 a or b			

\*\*\*\*\*