



Hirachand Nemchand College of Commerce, Solapur
(Autonomous College)
(Affiliated to P. A. H. Solapur University, Solapur)



Ordinance & Syllabus

About Course:

A) BACHELOR OF COMMERCE (B. Com.) Semester System:

B. Com. stands for Bachelor of Commerce, a three-year graduation degree (CBCS Pattern) under P.A.H. Solapur University, Solapur.

General objectives of the course:

- I. To impart latest and practical oriented knowledge to the students that will be at par with global trends.
- II. To train students and to prepare their foundation in such a way that they develop into competent professionals and managers who will have abilities to meet challenges in the field of Commerce and Management.
- III. To train the students in effective communication skills for business purpose.
- IV. To make the students competent for providing themselves self-employment and backed by strong Entrepreneurial skills.

- 1. Duration:** It shall be a three years full time course.
- 2. Pattern:** Pattern of examination will be of semester system.
- 3. Total First Year Intake: 480 Seats.**

Pattern of Examination for B. Com. Course: Pattern of examination will be semester system.

The B. COM. Examination will be for 1800 marks divided into 3 parts as per details given below:

| | | |
|-----------------------------------|-----------------|-----|
| I. B.COM. Part I (Sem I, II) | Aggregate marks | 600 |
| II. B.COM. Part II (Sem III, IIV) | Aggregate marks | 600 |
| III. B.COM. Part III (Sem V,VI) | Aggregate marks | 600 |

There will be written Examination of 40 marks (2 hours duration) for every subject at the end of each Semester for each subject. In Semester Evaluation will carry 10 marks in each subject.

The Candidate has to obtain minimum 40% marks in In Semester Evaluation and minimum 40% marks in End Semester Evaluation to declare him / her as pass.

Credit and Grading System:

With the view to ensure worldwide recognition, acceptability, horizontal as well as vertical mobility for students completing under graduate degree, Hirachand Nemchand College of Commerce Solapur (Autonomous) is implementing Credit and grading system of Evaluation at Undergraduate level.

Credit is a numerical value that indicates a student's work load (Lectures, Lab work, Seminars, Tutorials, Field work, etc.) to complete a course unit. In most of the universities 15 contact hours constitute one credit. The contact hours are transformed into Credits. As per present norms, there are 4 contact hours per paper (subject) per week which works out to be 60 contact hours per paper (subject) per semester.

At Hirachand Nemchand College of Commerce Solapur (Autonomous), for B. Com., there are 6 compulsory subjects with internal option for one subject and each subject has 4 contact hours per paper (subject) per week. Therefore, total contact hours per week are 24.

Moreover, the grading system of evaluation is introduced for B. Com. Course, wherein process of Continuous Internal Evaluation is ensured. The candidate has to appear for In Semester Evaluation of 10 marks and End Semester Evaluation for 40 marks. It is 40 + 10 pattern of evaluation details regarding this evaluation system are as under.

Standard of Passing:

A Candidate must obtain minimum 40% marks in In Semester Evaluation and minimum 40% marks in End Semester Evaluation for passing in a particular subject. The class shall be awarded to the student on the basis of aggregate marks obtained by him / her in all three years (Part I, II and III).

The award of Class is as follows:

Grade Template:

| Sr. No. | Range of Marks | Grade Point | Grade |
|---------|----------------|-------------|----------------------------|
| 1 | 80-100 | 10 | O |
| 2 | 70-79 | 9 | A+ |
| 3 | 60-69 | 8 | A |
| 4 | 55-59 | 7 | B+ |
| 5 | 50-54 | 6 | B |
| 6 | 45-49 | 5 | C+ |
| 7 | 40-44 | 4 | C |
| 8 | < 40 | 0 | FC-Failed in Semester Exam |

Medium of Instruction: The medium of instruction shall be in English as well as Marathi.

Division of In Semester Evaluation Marks:

The In Semester Evaluation will be of 10 marks which will consists of following heads. The In Semester Evaluation should be done accordingly and marks should be sent to university.

| Sr. No. | Criteria for In Semester Evaluation | In Semester Evaluation Marks (10) |
|---------|-------------------------------------|-----------------------------------|
| 1 | Class Test | 5 |
| 2 | Home Assignment | 5 |
| | Total | 10 |

B. COM. - II SYLLABUS**SEMESTER III & IV****CBCS PATTERN: w. e. from June 2022-2023**

| B. Com. Semester - III | | | | |
|---|---------------------|--|---------------|------------------------|
| | Subject Code | Subject | Credit | Marks (ESE+ISE) |
| 1 | BCO21-301 | English | 4.00 | 50 (40+10) |
| 2 | BCO21-302 | Fundamentals of Entrepreneurship Development | 4.00 | 50 (40+10) |
| 3 | BCO21-303 | Business Economics – II | 4.00 | 50 (40+10) |
| 4 | BCO21-304 | Money and Financial System | 4.00 | 50 (40+10) |
| 5 | BCO21-305 | Corporate Accounting | 4.00 | 50 (40+10) |
| 6 | BCO21-306 | Business Statistics -I | 4.00 | 50 (40+10) |
| 7 | BCO21-307 | Life Skills for Personality Development | 00.00 | 50 (40+10)* |
| | | TOTAL : | 24.00 | 300 |
| B.Com. Semester - IV | | | | |
| | Subject Code | Subject | Credit | Marks (ESE+ISE) |
| 1 | BCO21-401 | English | 4.00 | 50 (40+10) |
| 2 | BCO21-402 | Fundamentals of Entrepreneurship Development | 4.00 | 50 (40+10) |
| 3 | BCO21-403 | Business Economics – II | 4.00 | 50 (40+10) |
| 4 | BCO21-404 | Money and Financial System | 4.00 | 50 (40+10) |
| 5 | BCO21-405 | Corporate Accounting | 4.00 | 50 (40+10) |
| 6 | BCO21-406 | Business Statistics - II | 4.00 | 50 (40+10) |
| 7 | BCO21-407 | Environmental Studies | 0.00 | 50 (40+10)* |
| | | TOTAL : | 24.00 | 300 |
| <p>ESE= End Semester Evaluation, ISE= In Semester Evaluation, * Not included in Total Marks BCO21: Hard Core Course- All courses (subjects) are compulsory. Non-Credit Compulsory Course (NCCC): for sem III: Soft Skills and Personality Development and Sem IV: Environmental Studies</p> | | | | |

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|--|--|----------------------|-------------|--------------|-------------|----------------|
| Module 3 | Communication and Other Skills | | | 15 | | |
| Soft skills—Introduction, Significance, Hard Skills vs. Soft Skills Interview Skills Types of Interviews Preparing for an interview Resume Writing CV Writing Difference between Resume and CV | | | | | | |
| Module 4 | Grammar | | | 15 | | |
| Homographs and Homophones Modal Verbs | | | | | | |
| Recommended Books | 1) Literary Insights(Orient Black Swan Publishers India Private Ltd.) 2020 Publication ISBN:978-93-90122-77-6 2) Gems of Wisdom (MacMillan Publishers India Private Ltd.) 2017 Edition ISBN: 978-93-86811-01-1 <ul style="list-style-type: none"> • Communication – C. S. Rayudu, Himalaya Publishing House (ISBN : 978-93-5051-953-0) • Glossary of Literary Terms by M. H. Abrams, Cengage Learning India Pvt. Ltd. 2015 • The Complete Poems of Walt Whitman by Wordsworth Edition Ltd. 1995 (ISBN- 978-1853264337) • Business Communication – Urmila Rai and S.M. Rai HimalayaPublishing House (ISBN : 978-93-5097-141-3) • Business Communication: skills, Concepts and Applications – P.D. Chaturvedi and Mukesh Chaturvedi, Pearson Education (ISBN : 978-81-3171-872-8, 8131718727) • Soft Skills: Know Yourself and Know the World.- Dr. K Alex - S. Chand & Company Pvt. Ltd., New Delhi Books (ISBN :978-81-219-3192-2) • Skills Development and Employment- Y.K. Sharma, Corner Stone Press (ISBN : 978-93-87752-37-5) | | | | | |
| Semester : IV | Subject: Compulsory English | Semester Exam | | | L/W* | Credits |
| Code: BCO21- 401 | English for Communication- IV | ESE* | ISE* | Total | | |
| Code:21UCOCS401 | | 40 | 10 | 50 | | |
| Course | <ul style="list-style-type: none"> • To Use some simple language expressions in day to day life. | | | | | |

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|---|--|-----------|
| Objectives | <ul style="list-style-type: none"> • To develop linguistic competency of learners • To develop Life skills of learners through literary texts ▪ To develop oral and written communication skills Abc.... | |
| Course Outcomes | <p>On completion of this course, the student should be able to..</p> <ul style="list-style-type: none"> • Understand the characteristics and types of prose and poetry • Use English language for speaking with confidence • Develop Life skills of students through prescribed literary texts • Identify errors and speak and write correctly in English • Simulate their Critical thinking and writing skills | |
| Module 1 | Prose | 15 |
| <p>Types of Non Fictional Prose:</p> <ul style="list-style-type: none"> • Informative Non Fiction • Literary Non Fiction <p>The Pleasures of Ignorance- <i>Robert Lynd</i> I have Three Visions for India- <i>APJ Abdul Kalam</i> With the Photographer- <i>Stephen Leacock</i></p> | | |
| Module 2 | Poetry | 15 |
| <p>Types of Poetry- a) Epics b)Haiku</p> <p>On His Blindness- <i>John Milton</i> How do I love thee ?- <i>Elizabeth Browning</i> The Harp of India - <i>Henry Louis Vivian Derozio</i></p> | | |
| Module 3 | Communication and Other Skills | 15 |
| <p>Soft skills- a. Problem Solving Skills b. Time Management</p> <p>a. Review Writing b. Note Making c. Precis Writing</p> <p>a Introduction to Blog, Types and Uses of Blogs b Report Writing</p> | | |
| Module 4 | Grammar | 15 |
| <p>Idioms and Phrases Common Errors in English</p> | | |

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|-------------------------------|--|
| Recommended Text Books | 1) Literary Insights(Orient BlackSwan Publishers India Private Ltd.) 2020 Publication ISBN:978-93-90122-77-6 2) Gems of Wisdom (MacMillan Publishers India Private Ltd.) 2017 Edition ISBN: 978-93-86811-01-1 |
| Recommended Books | <ul style="list-style-type: none"> • Communication – C. S. Rayudu, Himalaya Publishing House (ISBN : 978-93-5051-953-0) • Glossary of Literary Terms by M. H. Abrams, Cengage Learning India Pvt. Ltd. 2015 • The Complete Poems of Walt Whitman by Wordsworth Edition Ltd. 1995 (ISBN- 978-1853264337) • Business Communication – Urmila Rai and S.M. Rai Himalaya Publishing House (ISBN : 978-93-5097-141-3) • Business Communication: skills, Concepts and Applications – P.D. Chaturvedi and Mukesh Chaturvedi, Pearson Education (ISBN : 978-81-3171-872-8, 8131718727) • Soft Skills: Know Yourself and Know the World.- Dr. K Alex - S. Chand & Company Pvt. Ltd., New Delhi Books (ISBN :978-81-219-3192-2) • Skills Development and Employment- Y.K.Sharma, Corner Stone Press (ISBN : 978-93-87752-37-5) |

*Glossary:

1. **ESE:** End Semester Examination/ Evaluation (Final Paper)
2. **ISE:** In Semester Examination/ Evaluation (Internal Assessment)
3. **L/W :** Lectures per Week

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Hirachand Nemchand College of Commerce, Solapur
(Autonomous College)

Class: B.COM. – II SYLLABUS

Subject: Fundamentals of Entrepreneurship Development
w.e.f. 2022-2023

| Semester : III | Compulsory | Semester Exam | | | L/W* | Credits |
|---|--|----------------------|-------------|--------------|-------------|----------------|
| Code: BCO21-302 | Fundamentals of Entrepreneurship Development | ESE* | ISE* | Total | 4 | 4 |
| Code: 21UCOCS302 | | 40 | 10 | 50 | | |
| Course Objectives | <ol style="list-style-type: none">1. To understand the basic concepts Entrepreneurship.2. To motivate the students in interpreting New Dimensions of Entrepreneurship3. To impart skill set necessary for analyzing Entrepreneurship and Micro, Small and Medium Enterprises (MSME)4. To assess the Problems of MSME.5. To write a project report for any business proposal. | | | | | |
| Course Outcomes | On completion of this course, the student should be able to <ol style="list-style-type: none">1. Recall the basic concepts Entrepreneurship.2. Interpret New Dimensions of Entrepreneurship3. Analyze Entrepreneurship and Micro, Small and Medium Enterprises (MSME)4. Assess the Problems of MSME5. Write a project report for any business proposal. | | | | | |
| Module 1 | Introduction to Entrepreneurship | | | | 15 | |
| A) Entrepreneur – <ol style="list-style-type: none">i) Meaning & Definitionii) Functions of Entrepreneuriii) Qualities of Entrepreneuriv) Types of Entrepreneursv) Challenges before entrepreneurs in modern era B) Entrepreneurship- <ol style="list-style-type: none">i) Meaning & Definition,ii) Factors motivating Entrepreneurshipiii) Obstacles in Entrepreneurship C) Factors Affecting Entrepreneurial Growth <ol style="list-style-type: none">i) Economic Factorsii) Non Economic Factors | | | | | | |

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| Module 2 | New Dimensions of Entrepreneurship | | | 15 | | |
| | i) Start up- Mobilizing resources for Start up, steps for start up ii) Stand up- Concept and Importance iii) Make in India- Concept and Importance iv) Incubation Centre- Concept and Importance v) Pradhan Mantri Mudra Yojana (PMMY): Concept, Importance and Procedure | | | | | |
| Module 3 | Entrepreneurship and Micro, Small and Medium Enterprises (MSME) | | | 15 | | |
| | Micro, Small and Medium Enterprises (MSME): i) Meaning & Importance ii) Problems of MSME and Remedies iii) Steps involved in the formation of MSME iv) Registration Procedure to acquire license to run sole proprietorship under Maharashtra Shop and Establishment Rules, 2018. v) Udyog Aadhar – Concept & Importance vi) Procedure to obtain Udyog Aadhar from Ministry of MSME Screen | | | | | |
| Module 4 | Project Management and Project Report | | | 15 | | |
| | A) Project Management- i) Meaning and concept of project ii) Importance iii) Stages of Project management B) Report Writing- i) Meaning of project report ii) Contents of Project report iii) Preparation of Project report of- Retail stores Hotel, Beauty parlor and dairy farming | | | | | |
| Recommended Books | <ul style="list-style-type: none"> ▪ Desai Vasant: “Management of Small Scale Industries” - Himalaya Publishing House ▪ Taneja Satish and Gupta: “Entrepreneurship Development-New Venture Creation” - Galgotia Publishing Company, New Delhi ▪ Jain P.C: Handbook For New Entrepreneurs Entrepreneurship Development Institute of India ▪ Sangle B. R. : Business Environment & Entrepreneurship, Success Publications, Pune ▪ Gupta C.B. & Srinivas: “Entrepreneurial Development”- Sultan D, Chand & Sons, New Delhi ▪ Prof Rajeev Roy: “Entrepreneurship” - Oxford University Press ▪ Edward D. Bono: “Opportunities” | | | | | |
| Semester : IV | Compulsory | Semester Exam | | | L/W* | Credits |
| Code: BCO21-402 | Fundamentals of Entrepreneurship Development | ESE* | ISE* | Total | | |
| Code: 21UCOCS402 | | 40 | 10 | 50 | | |

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| Course Objectives | <ol style="list-style-type: none"> 1. To understand the basic concepts Entrepreneurship Development. 2. To summarize and articulate entrepreneurship indifferent Sectors. 3. To impart skill set necessary for analyzing social responsibilities of entrepreneurs 4. To assess the causes of Industrial Sickness. 5. To adapt lessons learned from successful entrepreneurs. | |
| Course Outcomes | <p>On completion of this course, the student should be able to</p> <ol style="list-style-type: none"> 1. Recall the basic concepts Entrepreneurship Development. 2. Summarize and articulate entrepreneurship in different sectors. 3. Analyze Entrepreneurship and Micro, Small and Medium Enterprises(MSME) 4. Assess the causes of Industrial Sickness. 5. Adapt lessons learned from successful entrepreneurs. | |
| Module 1 | Entrepreneurship Development | 15 |
| <p>A) Entrepreneurship Development-</p> <ol style="list-style-type: none"> i) Meaning and Definition ii) Objective of Entrepreneurship Development iii) Process of Entrepreneurship Development iv) Problems and measures of EDP in India. <p>B) Institutional Support-</p> <ol style="list-style-type: none"> i) Entrepreneurship Development Institution of India(EDII) - Meaning and Functions ii) District Industrial Centre (DIC)- Meaning and Functions iii) Maharashtra Industrial Development Corporation(MIDC)- Meaning and Functions iv) Maharashtra Centre for Industrial Development(MCED)- Meaning and Functions v) Small Industrial Development Bank of India (SIDBI)- Meaning and Functions | | |
| Module 2 | Entrepreneurship in Different Sector | 15 |
| <p>A) Women Entrepreneurship-</p> <ol style="list-style-type: none"> i) Concept ii) Problems and Measures of Women Entrepreneurship <p>B) Rural Entrepreneurship-</p> <ol style="list-style-type: none"> i) Concept ii) Importance of Rural Entrepreneurship iii) Problems of Rural Entrepreneurship <p>C) Agro Entrepreneurship-</p> <ol style="list-style-type: none"> i) Concept of Agro Entrepreneurship ii) Need of Agro Entrepreneurship iii) Obstacles in Agro Entrepreneurship <p>D) Retail Entrepreneurship-</p> <ol style="list-style-type: none"> i) Concept of Retail Entrepreneurship ii) Importance of Retail Entrepreneurship | | |

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| E) Industrial Sickness- | | |
| i) Symptoms of Industrial Sickness ii) Causes of Industrial Sickness iii) Measures of Industrial Sickness | | |
| Module 3 | Social Entrepreneurship and Social Responsibilities of Entrepreneurs | 15 |
| A) Social Entrepreneurship- | | |
| i) Meaning and Definition ii) Importance of Social Entrepreneurship iii) Ethics in Social Entrepreneurship iv) Forms/Types of Social Entrepreneurship Social Responsibility of Entrepreneurs towards-Consumers, Employees, Investors, Local Public, The Nation | | |
| Module 4 | Lessons from Successful Entrepreneurs | 15 |
| i) JRD Tata- Tata Group ii) Azim Premji- Wipro iii) Jeff Bezos- Amazon iv) Jack Ma- Alibaba Group v) Kiran Mazumdar Shaw –Biocon Limited. | | |
| Recommended Books | <ul style="list-style-type: none"> ▪ 1. Desai Vasant: “Management of Small Scale Industries” - Himalaya Publishing House ▪ 2. Taneja Satish and Gupta: “Entrepreneurship Development-New Venture Creation” - Galgotia Publishing Company, New Delhi ▪ 3. Jain P.C: Handbook For New Entrepreneurs Entrepreneurship Development Institute of India ▪ 4. Sangle B. R. : Business Environment & Entrepreneurship, Success Publications, Pune ▪ 5. Gupta C.B. & Srinivas: “Entrepreneurial Development”- Sultan D, Chand & Sons, New Delhi ▪ 6. Prof Rajeev Roy: “Entrepreneurship” - Oxford University Press ▪ 7. Edward D. Bono: “Opportunities” | |

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| S.A.P.D.J Pathshala's | | | | | | |
| Hirachand Nemchand College of Commerce, Solapur (Autonomous College) | | | | | | |
| Proposed Syllabus | | | | | | |
| Class: B.COM. - II | | | | | | |
| Subject: Business Economics – II w.e.f. 2022-2023 | | | | | | |
| Semester : III | Compulsory | Semester Exam | | | L/W* | Credits |
| Code: BCO21-303 | Business Economics- II | ESE* | ISE* | Total | 4 | 4 |
| Code: 21UCOCS303 | | 40 | 10 | 50 | | |
| Course Objectives | <ul style="list-style-type: none"> ▪ To introduce basics of aggregative economic analysis in line with new economic system. ▪ To explain the basic concepts and theories of macroeconomics. ▪ To describe theory and application of macroeconomic theories and policies. ▪ To articulate the ability to understand the macroeconomic policies with functional relationship between large aggregates. | | | | | |
| Course Outcomes | <p>On completion of this course, the student should be able to.</p> <ul style="list-style-type: none"> ▪ To describe the nature and scope of macroeconomics. ▪ To illustrate the concept of national income and application of computing national income. ▪ To understand changing value of money and its impacts on developing economy. ▪ To learn theories and application of output and employment. | | | | | |
| Module 1 | Introduction to Macro Economics | | | | 15 | |
| Meaning and Concept of Macro Economics Nature and Scope of Macro Economics Major Issues and Concerns of Macroeconomics Significance of Macro Economic Limitations of Macro Economic | | | | | | |
| Module 2 | National Income | | | | 15 | |
| Introduction to National Income Concepts of National Income-GDP, GNP, NDP, NNP, Depreciation, Factor Cost and Market Price, National Income at Current and Constant Prices. Personal Income, Disposable Income, Per Capita Income, GDP Deflator, etc. Measurement and Limitation National Income: Production, Income & Expenditure Method. Circular flows of Income. Importance of National Income data. | | | | | | |

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| Module 3 | Value of Money | 15 |
| <p>Concepts of Value of Money – Fisher’s Transaction approach Inflation and Deflation – Causes, Effects and Control. Index Number – Meaning and Types Construction of Simple and Weighted Index number. Importance of Index number.</p> | | |
| Module 4 | Output and Employment | 15 |
| <p>Classical Theory of Employment -Say’s Law of Market Keynesian Theory of Employment- Aggregate Demand & Aggregate Supply Consumption Function – Average and Marginal Propensity to consume Factors Influencing Consumption Function. Concepts and Working of Multiplier & Accelerator,</p> | | |
| Recommended Books | <ul style="list-style-type: none"> ▪ Macroeconomics, by H. L. Ahuja, S. Chand Publication, Delhi ▪ Macroeconomics, by N. Gregory Mankiw; Worth Publishers, USA. ▪ Principles of Macroeconomics, by N. Gregory Mankiw; Worth Publishers, USA. ▪ Managerial Economics, by Dr. Atmanand, Excel Books, Delhi ▪ Macro Economics, by Dr. D Mithani, Himalaya Publication ▪ Advanced Macroeconomics, by David Romer; McGraw- Hill. ▪ Managerial Economics - Analysis and Cases, by Haynes, Mote and Paul. ▪ Managerial Economics, by R. L. Varshney, K. L. Maheshwari, Sultan Chand & Sons, New Delhi ▪ Principles of Economics, by S K Agarwala, Excel Books ▪ Macro Economics, by Thomas F. Dernburg, Mc Graw-Hill Book Co. ▪ Economics - Lipsey, R.G. and A.K. Chrystal, Oxford Univ. Press ▪ Economics: Principles and Applications - Mankiw, N.G., Cengage Learning) ▪ <i>International Business- Text and Cases, Francis Cherunilam, Prentice Hall India Pvt., Limited.</i> ▪ Business Economics - H.L. Ahuja, S. Chand Publication ▪ Managerial Economics - Suma Damodaran, Oxford University Press ▪ Managerial Economics - Geetika, Ghosh & Choudhury, Cengage Learning, New Delhi ▪ Managerial Economics - Moyer & Harris, Tata Mcgraw-Hill, New Delhi. ▪ Managerial Economics - D N Dwivedi, Vikas Publishing House. | |

| Semester : IV | Compulsory | Semester Exam | | | L/W* | Credits |
|---|--|---------------|------|-------|------|-----------|
| | | ESE* | ISE* | Total | | |
| Code: BCO21-403 | Business Economics – II | | | | | |
| Code: 21UCOCS403 | | 40 | 10 | 50 | 4 | 4 |
| Course Objectives | <ul style="list-style-type: none"> ▪ To introduce basics of aggregative economic analysis in line with new economic system. ▪ To explain the basic concepts and theories of macroeconomics. ▪ To describe theory and application of macroeconomic theories and policies. ▪ To articulate the ability to understand the macroeconomic policies with functional relationship between large aggregates. | | | | | |
| Course Outcomes | <p>On completion of this course, the student should be able to.</p> <ul style="list-style-type: none"> ▪ To introduce basics of business cycle and its impact on macroeconomic variables. ▪ To develop ability in the students to understand public finance and its impact on economy and citizen of the country. ▪ To acquaint the students to learn theories of international trade & determination of exchange rate. | | | | | |
| Module 1 | Business Cycle | | | | | 15 |
| Meaning and Concept of Business Cycle Phases of Business Cycle Hawtrey's Theory of Business Cycle Keynes Theory of Business Cycle Controls of Business Cycle | | | | | | |
| Module 2 | Public Finance | | | | | 15 |
| Meaning, Nature and Scope of Public Finance Direct and Indirect Taxes – Meaning, Merits and Demerits, GST – Outline and Consequence Public Expenditure – Causes of growth in Public Expenditure, Effects of Public Expenditure. Public Debt – Kinds of Public Debt, Causes and Effects of Public Debt. Budget – Concept and types of Budget, Concept of Deficits. | | | | | | |
| Module 3 | International Trade | | | | | 15 |
| Meaning of Internal and International Trade. Advantages and disadvantages of International Trade. Theories of International Trade- H&O Terms of Trade – Meaning and Types Balance of Payments - Components of BoP, Disequilibrium – Causes and Remedies. | | | | | | |
| Module 4 | Foreign Exchange | | | | | 15 |
| Meaning and Concepts of Exchange Rate Types of Exchange Rate Determination Exchange Rate Interest Rate Parity and Purchasing Power Parity Theory Merits and Demerits of Exchange Rates- Fixed and Floating. | | | | | | |

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| <p>Recommended Books</p> | <ul style="list-style-type: none"> ▪ Macroeconomics, by H. L. Ahuja, S. Chand Publication, Delhi ▪ Macroeconomics, by N. Gregory Mankiw; Worth Publishers, USA. ▪ Principles of Macroeconomics, by N. Gregory Mankiw; Worth Publishers, USA. ▪ Managerial Economics, by Dr. Atmanand, Excel Books, Delhi ▪ Macro Economics, by Dr. D Mithani, Himalaya Publication ▪ Advanced Macroeconomics, by David Romer; McGraw- Hill. ▪ Managerial Economics - Analysis and Cases, by Haynes, Mote and Paul. ▪ Managerial Economics, by R. L. Varshney, K. L. Maheshwari, Sultan Chand & Sons, New Delhi ▪ Principles of Economics, by S K Agarwala, Excel Books ▪ Macro Economics, by Thomas F. Dernburg, Mc Graw-Hill Book Co. ▪ Economics - Lipsey, R.G. and A.K. Chrystal, Oxford Univ. Press ▪ Economics: Principles and Applications - Mankiw, N.G., Cengage Learning) ▪ <i>International Business- Text and Cases, Francis Cherunilam, Prentice Hall India Pvt., Limited.</i> ▪ Business Economics - H.L. Ahuja, S. Chand Publication ▪ Managerial Economics - Suma Damodaran, Oxford University Press ▪ Managerial Economics - Geetika, Ghosh & Choudhury, Cengage Learning, New Delhi ▪ Managerial Economics - Moyer & Harris, Tata Mcgraw-Hill, New Delhi. ▪ Managerial Economics - D N Dwivedi, Vikas Publishing House. |
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S.A.P.D.J Pathshala's

Hirachand Nemchand College of Commerce, Solapur
(Autonomous College)

Proposed Syllabus

Class: B.COM. - II

Subject: Money and Financial System
w.e.f. 2022-2023

| Semester : III | Compulsory | Semester Exam | | | L/W* | Credits |
|---|--|---------------|------|-------|-----------|---------|
| Code: BCO21-304 | Money and Financial System | ESE* | ISE* | Total | 4 | 4 |
| Code: 21UCOCS304 | | 40 | 10 | 50 | | |
| Course Objectives | <ul style="list-style-type: none"> ▪ To explain the basic concepts and nature of money. ▪ To know the functioning and issues related to money. ▪ To explain the banks and non-banking institution in India to the student. ▪ To acquaint the students fully with the changing role of Reserve Bank of India and financial institutions in the process of growth and development. | | | | | |
| Course Outcomes | <p>On completion of this course, the student should be able to.</p> <ul style="list-style-type: none"> ▪ To describe the nature and scope of Money. ▪ Apply the knowledge of money and banking in their life. ▪ Apply the knowledge of money and capital market for their financial stability. ▪ Versed the concepts and types of finance. | | | | | |
| Module 1 | Money | | | | 15 | |
| 1.1 Meaning and concept of money, barter system, evolution of money. 1.2 Role of Money, Types of money 1.3 Functions of money: primary functions, secondary functions, contingent functions 1.4 Constituents of money supply in India / money measures (M1, M2, M3, M4). Concept of High power money. | | | | | | |
| Module 2 | Money and Capital Market in India | | | | 15 | |
| 2.1 Money market: Structure of Money Market—organized sector and unorganized sector. 2.2 Instruments of the Money Market – treasury bill market, bill market, call money market, certificate of deposit (CD) market, commercial paper (CP) market, 2.3 Role of Money Market in Economic Development, 2.4 Indian Capital market: Meaning, Features of capital market 2.5 Structure of capital market – Gilt-edged market, Industrial Securities market, Development financial institution, and financial intermediaries. | | | | | | |
| Module 3 | Reserve Bank of India | | | | 15 | |
| 3.1 History and Organizational Structure of Reserve Bank of India. 3.2 Functions of Reserve Bank of India: Traditional, Supervisory and Promotional Function 3.3 Monetary Policy: Meaning, objectives and instruments of monetary policy. 3.4 Role of Monetary Policy in Economic Development. | | | | | | |
| Module 4 | Finance | | | | 15 | |

- 4.1 Role of Finance in an Economy.
 4.2 Kinds of Finance.
 4.3 Components of Indian Financial System- organized sector and unorganized sector.
 4.4 Financial Intermediaries: banking and non - banking financial institutions.

**Recommended
Books**

1. Ahamad Khan Masood (1992) Banking in India, Anmol Publications, New Delhi. ISBN-81-7273-128-9.
2. Bhasin T.M. (2003), —E-commerce in Indian Banking, Autherspress, New Delhi, ISBN-81-7273-108-6.
3. Desai Raghunath (2007), E-Banking, Srishti Book Distributors, New Delhi, ISBN 978-81-89948-13-9.
4. Dr.D.M.Mithani(2012),Money Banking international Trade & Public Finance, Himalaya Publication House,Mumbai,2012-16th revised edition.ISBN-978-93-5051-808-3.
5. Gordon, Natarasan (2006) Financial Markets & services Himalaya publication House Delhi. ISBN-81-7273-152-7.
6. Hugar S.S. (1993), Trends and Challenges to Indian Banking, Deep & Deep publications, New Delhi.
7. Joshi Vasant C., Joshi Vinay V. (1998) Managing Indian Banks: The Challenges Ahead, Sage publications, New Delhi.
8. BhasinNitin (2010), Financial Institutions and Financial Markets in India: Functioning and Reforms. New Century Publications, New Delhi
9. Berg Braam van den (2015), Understanding Financial Markets & Instruments, Academy of Financial Market.
10. Cade, Eddie (1998) Managing Banking Risks, Woodhead Publishing Ltd., in association with The Chartered Institute of Bankers, England.
11. Joshi Vasant C. and Joshi Vinay V (1998), Managing Indian Banks: The Challenges Ahead, Response Books, New Delhi.
8. Maheshwari S. N. and Maheshwari S. K. (2007) Banking Law and Practice, Kalyani Publishers, New Delhi, ISBN- 81-272-2121-X.
9. MaymandM.Mahmaoudi (2005) E-commerce Deep & Deep publications pvt. Ltd.
10. Mithani and Gordon, (2007), Banking and Financial System, Himalaya publishing House, New Delhi.
11. Pirakatheeswari(2010), Customer Relation Management in Banking Sector, Article Published in Book edited by Vijaykumar, entitled — Vijaykumar K.

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|---|---|----------------------|-------------|--------------|-------------|----------------|
| | <p>The Changing Era of E-Banking, Published by Manglam Publications, Delhi, ISBN-987-93-80013-31-2.</p> <p>12. Radhakrishna A. Kini(2012),Financial Fraud in Banking Sector & it's Consequential impact on Banking System, Himalaya Publication House,Mumbai,2012-1st edition.ISBN-978-93-5051-282-1.</p> <p>13. S.Murali, K.R. Subbarkishna (2012),Bankcredit,Himalaya Publication House,Mumbai,2012-2nd edition.ISBN-978-93-5097-008-9.</p> <p>14. Al-EisaAbdulkarim S. and Alhemoud Abdulla M. (2008), Using a multiple-attribute approach for measuring customer satisfaction with retail banking services in Kuwait, International Journal of Bank Marketing, Vol. 27, No. 4, 2009, pp. 294-314, Emerald Group Publishing Limited.</p> | | | | | |
| Semester : IV | Compulsory | Semester Exam | | | L/W* | Credits |
| Code: BCO21-403 | Money and Financial System | ESE* | ISE* | Total | | |
| Code: 21UCOCS404 | | 40 | 10 | 50 | 4 | 4 |
| Course Objectives | <ul style="list-style-type: none"> ▪ To explain the history, structure and nationalization of banking. ▪ To acquaint the students fully with the Procedure of opening, operation, transferring and closing of bank accounts. ▪ To describe theory and application of credit policy and banking principles. ▪ To articulate the ability to understand the recent technology in banking | | | | | |
| Course Outcomes | <ul style="list-style-type: none"> ▪ Apply the knowledge of opening, operating, transferring and closing of bank accounts. ▪ To Aware about the credit policy and banking principles. ▪ Apply the knowledge of recent technology of banking operation. ▪ To understand Reforms in Banking Sector in India. | | | | | |
| Module 1 | Indian banking system | | | | 15 | |
| <p>1.1 Evolution and progress of Indian Banking.</p> <p>1.2 Functions of Commercial Banks in India.</p> <p>1.3 Types and Features of Banking System in India.</p> <p>1.4 Reforms in Banking Sector in India: Pre-independence period and Post-independence period.</p> | | | | | | |
| Module 2 | Operating Bank Account | | | | 15 | |
| <p>2.1 Procedure of Opening, Operation, transferring and closing of an account.</p> <p>2.2 No Frills Account.</p> <p>2.3 Operating Accounts: Pay in slip, withdrawal slip, passbook, Cheque book.</p> <p>2.4 Types of account holders</p> | | | | | | |
| Module 3 | Credit Creation and Principles of Banking | | | | 15 | |
| <p>3.1 Credit Money: meaning and concept, Limitations of credit creation.</p> <p>3.2 Instruments of Control the Credit Creation.</p> <p>3.3 Principles of Banking – Principles of Safety, Principles of Liquidity, Principle of Profitability.</p> <p>3.4 Diversification of risks.</p> | | | | | | |
| Module 4 | Technology in Banking | | | | 15 | |

- 4.1 Importance of technology in banking.
- 4.2 Recent trends in Technology in Banking - Net Banking, ATM machine, Debit Card, Credit Card, concept of Core Banking.
- 4.3 Methods of Remittance – Demand Drafts, Banker’s Cheque, Electronic Transfer – RTGS, NEFT, NPCI (National Payments Corporation of India) – IMPS, UPI.
- 4.4 Concept and Importance of Cashless Transaction.

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| Recommended Books | <p>15. Ahamad Khan Masood (1992) Banking in India, Anmol Publications, New Delhi. ISBN-81-7273-128-9.</p> <p>16. Bhasin T.M. (2003), —E-commerce in Indian Banking, Autherspress, New Delhi, ISBN-81-7273-108-6.</p> <p>17. Desai Raghunath (2007), E-Banking, Srishti Book Distributors, New Delhi, ISBN 978-81-89948-13-9.</p> <p>18. Dr.D.M.Mithani(2012),Money Banking international Trade & Public Finance, Himalaya Publication House,Mumbai,2012-16th revised edition.ISBN-978-93-5051-808-3.</p> <p>19. Gordon, Natarasan (2006) Financial Markets & services Himalaya publication House Delhi. ISBN-81-7273-152-7.</p> <p>20. Hugar S.S. (1993), Trends and Challenges to Indian Banking, Deep & Deep publications, New Delhi.</p> <p>21. Joshi Vasant C., Joshi Vinay V. (1998) Managing Indian Banks: The Challenges Ahead, Sage publications, New Delhi.</p> <p>24. BhasinNitin (2010), Financial Institutions and Financial Markets in India: Functioning and Reforms. New Century Publications, New Delhi</p> <p>22. Maheshwari S. N. and Maheshwari S. K. (2007) Banking Law and Practice, Kalyani Publishers, New Delhi, ISBN- 81-272-2121-X.</p> <p>23. MaymandM.Mahmaoudi (2005) E-commerce Deep & Deep publications pvt. Ltd.</p> <p>24. Mithani and Gordon, (2007), Banking and Financial System, Himalaya publishing House, New Delhi.</p> |
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***Glossary:**

1. **ESE:** End Semester Examination/ Evaluation (Final Paper)
2. **ISE:** In Semester Examination/ Evaluation (Internal Assessment)
3. **L/W :** Lectures per Week

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| S. A. P. D. J. Pathshala's | | | | | | |
| Hirachand Nemchand College of Commerce, Solapur (Autonomous College) | | | | | | |
| Class: B.COM. – II SYLLABUS | | | | | | |
| Subject: CORPORATE ACCOUNTING w. e. f. 2022-2023 | | | | | | |
| Semester : III | Compulsory | Semester Exam | | | L/W* | Credits |
| Code: BCO21-305 | CORPORATE ACCOUNTING | ESE* | ISE* | Total | 4 | 4 |
| Code: 21UCOCS305 | | 40 | 10 | 50 | | |
| Course Objectives | <ul style="list-style-type: none"> ▪ To help students acquire conceptual knowledge about corporate accounting ▪ To create understanding among students about various accounting procedures as applicable to companies under Companies Act 2013. ▪ To make students capable of applying theoretical knowledge in solving the practical problems relating to company accounts ▪ To equip students with necessary skill set to handle practical situations as and when required | | | | | |
| Course Outcomes | <p>On completion of this course, the students will</p> <ul style="list-style-type: none"> ▪ have knowledge about various aspects and legal provisions relating to Company Accounts ▪ be able to solve practical problems on various vital aspects of company accounts by applying the theoretical knowledge | | | | | |
| Module 1 | Accounting standards | | | | 10 | |
| <p>Following Accounting standards relevant to the Financial Statements of Limited Companies With their -Objective, Scope, Definitions, Accounting policies, Disclosure.</p> <p>AS-03 and Ind AS-07 Cash Flow Statements</p> <p>AS-05 and Ind AS-08 & Ind AS-10 Prior Period Items & Changes in Accounting Policies</p> <p>AS-06, AS-10 and Ind AS-16 Accounting for Property, Plant & Equipment (Covering Depreciation Accounting and Accounting for Fixed Assets)</p> <p>AS-14, Accounting for Amalgamation</p> <p>AS-21, Ind As-103 and Ind As-110 Accounting for Consolidated Financial Statements</p> | | | | | | |
| Module 2 | Issue, Redemption of Debentures and Preference Shares | | | | 20 | |
| <p>Meaning of Debentures, Distinction between Shares and Debentures, Types of Debentures, Issue of Debentures, Redemption of Debenture: Sinking/ Debenture Redemption Fund, Redemption of Preference Shares. Also study of relevant clauses as per Ind AS 32 and Ind AS 109.</p> | | | | | | |

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| Module 3 | Company Final Accounts as per Schedule III of The Companies Act, 2013 | | | | 20 | |
| Preparation of Profit and Loss Account and Balance Sheet as per Section 129 of Schedule III of Companies Act 2013, Statutory Provisions regarding preparation of Company Final Accounts. | | | | | | |
| Module 4 | Profit Prior To Incorporation | | | | 10 | |
| Meaning, Calculation of sales ratio & time ratio, treatment of capital and revenue expenditure, Ascertainment of pre-incorporation and post-incorporation profits by preparing Profit and Loss Account, Practical Accounting Problems. | | | | | | |
| Recommended Books | <ul style="list-style-type: none"> ▪ Advanced Accounts M.C. Shukla, T.S. Grewal & S.C. Gupta 2017 ▪ S. Chand & Company Ltd 3. Company Accounts Dr. S N Maheshwari S. Chand & Company Ltd & Dr. Sumeet K Maheshwari 2017 ▪ Advanced Accountancy Corporate Accounting Vol-II S.P. Jain & K. L.Narang 21st 2017 Kalyani Publishers ▪ Advanced Accountancy, N. Maheshwari & K. Maheshwari Vikas Publishing House (Pvt.) Ltd ▪ Fundamentals of Corporate Accounting J. R. Monga 2 Vol 2018 ▪ Corporate Accounting Goel, Maheshwari Gupta International Publishers ▪ Corporate Accounting, Dr S N Maheshwari, CA Sharad K Maheshwari & Dr Suneel K Maheshwari Vikas Publishing | | | | | |
| Semester : IV | Compulsory | Semester Exam | | | L/W* | Credits |
| Code: BCO21-403 | CORPORATE ACCOUNTING | ESE* | ISE* | Total | | |
| Code: 21UCOCS405 | | 40 | 10 | 50 | | |
| Course Objectives | <ul style="list-style-type: none"> ▪ To help students acquire conceptual knowledge about corporate accounting ▪ To create understanding among students about various accounting procedures as applicable to companies under Companies Act 2013. ▪ To make students capable of applying theoretical knowledge in solving the practical problems relating to company accounts ▪ To equip students with necessary skill set to handle practical situations as and when required | | | | | |
| Course Outcomes | <p>On completion of this course, the students will</p> <ul style="list-style-type: none"> ▪ have knowledge about various aspects and legal provisions relating to Company Accounts ▪ be able to solve practical problems on various vital aspects of company accounts by applying the theoretical knowledge ▪ Practice the fundamental accounting process on Tally ERP. | | | | | |

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| Module 1 | Funds Flow Statement& Cash Flow Statement As per AS-3 | 25 |
| <p>a)Funds Flow Statement- Introduction, Meaning of Funds, Flow of Funds, Funds Flow Statement, Calculation of changes in working capital and funds from operation, Uses of Funds Flow Statement, Limitations of Funds Flow Statement, Practical short and long Accounting Problems</p> <p>b) Cash Flow Statement As per AS-3- Introduction, Meaning, Uses and Importance of Cash Flow Statements, Limitations of Cash flow Statements, Procedure for Preparing A Cash Flow Statement- Indirect Method, Distinction Between Fund Flow Statement and Cash Flow Statement, Practical short and long Accounting Problems</p> | | |
| Module 2 | Liquidation of Companies | 10 |
| <p>Meaning, Types/ Modes of liquidation, Order of payment, Calculation of liquidators' remuneration, Process of Liquidation under Insolvency and Bankruptcy Code, Preparation of Liquidator's Final Statement of Account.</p> | | |
| Module 3 | Valuation of Shares | 10 |
| <p>Meaning, Need for Valuation, Factors Affecting Valuation of shares, Methods of Valuation- Intrinsic Value Method, Yield Method/ Earning Capacity Method and Fair Value of shares. Practical Accounting Problems.</p> | | |
| Module 4 | Practical of Fundamental Computerized Accounting | 15 |
| <p>a) Introduction to Tally ERP.9, Technological Advantages, Getting Functional with Tally ERP.9, Tally ERP.9 Start-up, Mouse/Keyboard Conventions, switching between Screen Areas, Quitting Tally ERP.9, Setting up of Company in Tally ERP.9.</p> <p>b) Create a Company- Select a Company, alter a Company, shut a Company, Creating Accounting Masters in Tally ERP.9, Chart of Accounts.</p> <p>c) Pre-defined Groups of Accounts, Groups- Creating Single Group, Creating Multiple Group, Displaying Group, Altering Group.</p> <p>d) Ledgers, Creating Single Ledger, Creating Multiple Ledger, Displaying Ledger, Altering Ledger, Voucher Entry in Tally ERP.9.</p> <p>e) Accounting Vouchers- Contra Voucher (F4), Payment Voucher (F5), Receipt Voucher (F6), Journal Voucher (F7), Purchase (F9), Sales (F8), Debit Note (Ctrl + F9), Credit Note (Ctrl + F8).</p> <p>f) Financial Statements- Balance Sheet, Profit & Loss A/c., Trial Balance.</p> <p>g) Accounting Books and Registers- Cash Book, Bank Book, Purchase Register, Sales Register, Journal Register, Debit Note Register, Credit Note Register and Day Book.</p> | | |
| Recommended Books | <ul style="list-style-type: none"> ▪ Advanced Accounts M.C. Shukla, T.S. Grewal & S.C. Gupta 2017 ▪ S. Chand & Company Ltd 3. Company Accounts Dr. S N Maheshwari S. Chand & Company Ltd & Dr. Sumeet K Maheshwari 2017 ▪ Advanced Accountancy Corporate Accounting Vol-II S.P. Jain & K. L. Narang 21st 2017 Kalyani Publishers ▪ Advanced Accountancy, N. Maheshwari & K. Maheshwari Vikas Publishing House (Pvt.) Ltd ▪ Fundamentals of Corporate Accounting J. R. Monga 2 Vol 2018 ▪ Corporate Accounting Goel, Maheshwari Gupta International Publishers ▪ Corporate Accounting, Dr S N Maheshwari, CA Sharad K Maheshwari & Dr Suneel K Maheshwari Vikas Publishing | |

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| S.A.P.D.J Pathshala's | | | | | | |
| Hirachand Nemchand College of Commerce, Solapur (Autonomous College) | | | | | | |
| Class: B.COM. – II SYLLABUS | | | | | | |
| Subject: Business Statistics-I w.e.f. 2022-2023 | | | | | | |
| Semester : III | Compulsory | Semester Exam | | | L/W* | Credits |
| Code: BCO21- 306 | Business Statistics- I | ESE* | ISE* | Total | 4 | 4 |
| Code: 21UCOCS306 | | 40 | 10 | 50 | | |
| Course Objectives | 1. To expose students to basic concepts of Statistics. 2. To inspire the students interest by using statistical knowledge. 3. To improve quantitative thinking and develop numerical ability. 4. To improve reasoning ability and interpretation of various statistical results. 5. To prepare a base of various courses like C.A., I.C.W.A., M.B.A., etc. | | | | | |
| Course Outcomes | On completion of this course, the student should be able to.. 1) Understand basic Statistical components in Business. 2) Understand the role of Statistics in taking various commercial decisions 3) To make his mind set for taking up entrepreneurship as career. | | | | | |
| Module 1 | Introduction to Statistics | | | | | 15 |
| 1.1: Meaning of Statistics. Applications of Statistics in various fields of business. 1.2: Definition of data. Types of data-Primary and Secondary data, Qualitative and Quantitative data. Definition of Population and Sample. Methods of data collection- Census method and Sampling Method. Advantages of Sampling Method over Census Method. 1.3: Concepts of Simple Random Sampling (SRSWOR and SRSWR) and Stratified Random Sampling. 1.4: Frequency distribution - Discrete and Continuous frequency distributions. Relative and Cumulative frequency distributions. 1.5 :Graphical and Diagrammatic Representation of frequency distribution : Construction of Histogram, Ogive Curves, Pie Chart. | | | | | | |
| Module 2 | Measures of Central Tendency | | | | | 15 |
| 2.1: Meaning of central tendency. 2.2: Requisites of good average. 2.3: Types of average- Arithmetic mean, Geometric mean, Harmonic Mean, Median, Mode, Quartiles. 2.4: Empirical relation between Mean, Median and Mode. 2.5: Numerical problems based on various forms of data. | | | | | | |

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| Module 3 | Measures of Dispersion | | | 15 | | |
| <p>3.1: Meaning of dispersion.</p> <p>3.2: Requisites of a good measure of dispersion.</p> <p>3.3: Types -Absolute and Relative measures of dispersion.</p> <p>3.4:Measures of dispersion - Range and coefficient of range, Quartile Deviation and coefficient of Quartile deviation, Mean Deviation about median and coefficient of mean deviation about median, Standard Deviation and Coefficient of variation, variance.</p> <p>3.5: Numerical problems based on various forms of data.</p> | | | | | | |
| Module 4 | Correlation and Regression | | | 15 | | |
| <p>4.1: Meaning of bivariate data, covariance and correlation.</p> <p>4.2: Types of Correlation- Positive, Negative, Linear, Non linear.</p> <p>4.3: Methods-(i) Scatter diagram method, (ii) Karl Pearson's coefficient of correlation r (for ungrouped data only). (iii) Spearman's Rank correlation coefficient R, limits of r and R.</p> <p>4.4: Meaning of Regression. Lines of regression of Y on X and of X on Y. Least Squares method of obtaining lines of regression of Y on X and of X on Y. Regression coefficients and their relationship with Karl Pearson's coefficient of correlation, r.</p> <p>4.5: Numerical problems</p> | | | | | | |
| Recommended Books | <p>1. Business Statistics B. Com.Part-II Semester-III- Phadke Publications</p> <p>2. Fundamentals of Mathematical Statistics- S. C. Gupta and V.K. Kapoor</p> <p>3. Business Statistics, Bharat Jhunjhunwala ,S,Chand</p> <p>4. Business Statistics: An Applied Orientation- P.K. Viswanathan.</p> <p>5. Business Statistics- J.K.Sharma</p> | | | | | |
| Semester : IV | Compulsory | Semester Exam | | | L/W* | Credits |
| Code: BCOM21-406 | Business Statistics-II | ESE* | ISE* | Total | | |
| Code: 21UCOCS406 | | 40 | 10 | 50 | 4 | 4 |
| Course Objectives | <p>1) To impart knowledge of basic statistical concepts used in business.</p> <p>2) To improve skill and understanding of various Statistical results.</p> <p>3) To study and critically analyze statistical reasoning to problems of business.</p> | | | | | |
| Course Outcomes | <p>On completion of this course, the student should be able to..</p> <p>1) Understand the role of probability for taking various decisions in business</p> <p>2) Compare the current trends in business with that in the past</p> <p>3) Measure changes in the value of money at different places and times</p> <p>4) Check the quality of the business process.</p> | | | | | |

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| Module 1 | Probability and Probability Distributions | 15 |
| <p>1.1: Probability: Definitions and examples -Experiment, Sample space, Event, Mutually exclusive events, Equally likely events, Exhaustive events, Sure event, Null event, Complementary event and independent events. Definition of probability, Definition of Conditional Probability. Statements of Addition and Multiplication laws of probability. Problems on Probabilities, Conditional probabilities using Addition and Multiplication laws (without use of permutations and combinations).</p> <p>1.2: Probability Distributions: Definitions- Random Variable, Discrete and Continuous random variables, Probability mass function (p.m.f.), Probability density function (p.d.f.).</p> <p>1.3: Binomial Distribution:- Probability mass function (p.m.f.) of binomial distribution with parameters n and p. Mean, Variance and S.D. of binomial distribution (without proof). Numerical problems.</p> <p>1.4: Normal Distribution:- Probability density function (p.d.f.) of Normal distribution with parameters μ and σ^2. Notation: $X \sim N(\mu, \sigma^2)$. Properties of Normal distribution. Numerical problems.</p> | | |
| Module 2 | Statistical Quality Control (SQC) | 15 |
| <p>2.1: Meaning of SQC.</p> <p>2.2: Chance and Assignable causes of variations.</p> <p>2.3: Construction of Shewhart's control chart.</p> <p>2.4: Types of Shewhart's control charts:</p> <ul style="list-style-type: none"> i) Control charts for Mean and Range. ii) Control chart for number of defectives (p-chart and np-chart) for a fixed sample size. iii) Control chart for number of defects per unit (C-chart). <p>Numerical problems on the construction of the above charts.</p> <p>2.5: Advantages of S.Q.C.</p> | | |
| Module 3 | Time Series | 15 |
| <p>3.1: Definition of Time Series.</p> <p>3.2: Utility of Analysis of Time series.</p> <p>3.3: Components of Time Series.</p> <p>3.4: Methods for measuring secular trend:</p> <ul style="list-style-type: none"> i) Methods of Moving Averages, ii) Method of Progressive, iii) Averages Method of Least Squares (only for straight line). Determination of Seasonal Variation by Simple Average Method. <p>3.5: Numerical examples.</p> | | |
| Module 4 | Index Numbers | 15 |
| <p>4.1: Definition of Index number.</p> <p>4.2: Problems in the construction of index numbers.</p> <p>4.3: Construction of Index Numbers: Unweighted Index numbers: Simple aggregate method, Average of price or quantity relatives methods using arithmetic mean and geometric mean. Weighted Index numbers: Aggregate method, Weighted average of price or quantity relative methods. Laspeyre's, Paasche's and Fisher's price and quantity index numbers.</p> <p>4.4: Numerical examples.</p> <p>4.5: Uses (Utilities) of Index numbers.</p> | | |

**Recommended
Books**

1. Business Statistics B. Com.Part-II Semester-IV- Phadke Publications
2. Fundamentals of Mathematical Statistics- S. C. Gupta and V.K. Kapoor
3. Business Statistics, Bharat Jhunjhunwala ,S,Chand
4. Business Statistics: An Applied Orientation- P.K. Viswanathan.
5. Business Statistics- J.K.Sharma

End Semester Examination Question Paper Pattern:

Hirachand Nemchand College of Commerce, Solapur

(Autonomous College)

Affiliated to P. A. H. Solapur University, Solapur.

Nature of Question Paper for B.Com.

Model Question Paper (w.e.f. June 2022)

Time: 2.00 hrs.

Total Marks: 40

Q. No. 1: Multiple Choice Questions. 08

(four alternatives should be given)

1. _____
(a) (b) (c) (d)
- 2.
- 3.
- 4.
- 5.
- 6.
- 7.
- 8.

Q. No. 2: Shorts Notes (any 2 out of 3) 08

- (A) 4 marks
- (B) 4 marks
- (C) 4 marks

Q. No. 3: Answer the following (any 2 out of 3) 08

- (A) 4 marks
- (B) 4 marks
- (C) 4 marks

Q. No. 4: Answer the following Long answers question 08

- (A)
OR
- (B)

Q. No. 5: Answer the following Long answers question 08

- (A)
OR
- (B)

Nature of Question Paper-B Com Sem III & IV (Only for English)

Total Marks 40

Q. No. 1: Multiple Choice Questions (on Prose and Poetry) 08

(four alternatives should be given)

1. _____
(a) (b) (c) (d)
- 2.
- 3.
- 4.
- 5.
- 6.
- 7.
- 8.

Q. No. 2: Answer the following –any 4 out of 5 (short answer questions on Prose/Poetry) 08

Q. No. 3: A) Short notes–any 2 out of 3 (on Prose/Poetry) 04

B) Attempt the following (Four Questions on grammar) 04

Q. No. 4: Attempt the following. (Short note/Short Problem/Short Answer Questions on Communication and other skills) 08

A)

B)

Q. No. 5: Attempt any one (Question on Communication and other skills) 08
A)

OR

B)