Hirachand Nemchand College of Commerce, Solapur
(Autonomous College)

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

Syllabus for

BACHELOR OF COMMERCE

(B. COM.)

FIRST YEAR

SEMESTER - I & II

with

Choice Based Credit System (CBCS)

(w. e. from June 2021-2022)

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:** 480seats.

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. - I SYLLABUS
SEMESTER I & II
CBCS PATTERN: w. e. from June 2021-2022

	B. Com. Semester - I			
	Subject Code	**Subject**	**Credit**	**Marks (ESE+ISE)**
1	BCO21-101	English	4.00	50 (40+10)
2	BCO21-102	Principles of Business Management	4.00	50 (40+10)
3	BCO21-103	Business Economics - I	4.00	50 (40+10)
4	BCO21-104	Financial Accounting	4.00	50 (40+10)
5	BCO21-105	Principles of Marketing	4.00	50 (40+10)
6	BCO21-106/ BCO21-107	Insurance / Business Mathematics	4.00	50 (40+10)
		TOTAL :	**24.00**	**300**
	B.Com. Semester - II			
	Subject Code	**Subject**	**Credit**	**Marks (ESE+ISE)**
1	BCO21-201	English	4.00	50 (40+10)
2	BCO21-202	Principles of Business Management	4.00	50 (40+10)
3	BCO21-203	Business Economics - I	4.00	50 (40+10)
4	BCO21-204	Financial Accounting	4.00	50 (40+10)
5	BCO21-205	Principles of Marketing	4.00	50 (40+10)
6	BCO21-206/ BCO21-207	Insurance / Business Mathematics	4.00	50 (40+10)
	Structure & Exam Pattern	Democracy, Elections and Good Governance	0.00	
		TOTAL :	**24.00**	**300**

* ESE= End semester evaluation

* ISE= In semester evaluation

BCO21: Hard core course- All courses (subjects) are compulsory. Non-credit self study course: for sem II: Democracy, Elections and Good Governance

Semester : I	Subject: Compulsory English	Semester Exam			L/W*	Credits
Code:BCO21-101		ESE*	ISE*	Total		
Title of the Paper	**English for Communication-I**	40	10	50	4	4

Course Objectives	• To develop linguistic competency of learners • To strengthen interpersonal communication skills • To develop oral and written communication skills • To develop Life skills of learners through literary texts to help them understand the Communicative power of English. • To Vitalize soft skills
Course Outcomes	**By the end of the course the students will be able to** • Use English language for speaking with confidence • Write without committing errors of spelling and grammar • Understand the importance of Communication • Communicate in an effective manner • Develop an outlook conducive for effective interpersonal communication. • StimulatetheirCriticalthinkingbydesigninganddevelopinglucidwritingskills

Module No	Topic	No of Lectures
Module 1	**Prose**	**15 Lectures**
1.1.Introduction to Prose Types of Prose-Fictional, Non Fictional		
1.2 Jadav Payeng: The Forest Man of India		
1.3 The Portrait of a Lady—*Khushwant Sing*		
1.4 Nachiketa – Adopted from the Original Story		
Module 2	**Poetry**	**15 Lectures**
2.1 Introduction to Poetry Types of Poetry—Sonnet, and Free Verse		
2.2 Let me not Pray to be sheltered from Dangers-*Rabindranath Tagore*		
2.3 The Lotus-*Toru Dutt*		
2.4 The Toys- *Coventry Patmore*		
Module 3	**Communication and Other Skills**	**20 Lectures**

3.1 Introduction to Communication
   The 'What', 'Why' and 'How' of Communication
   Components of Communication
   Process of Communication		

3.2Principles of effective Communication Channels of Communication		

3.3 Narration: Introduction
          Different narrative Points of view
         Use of Linkers
         Preparing narrative essay
    Description: Introduction
          Characteristics of Descriptive Writing
         Describing an object, place, person etc
         Preparing a descriptive Essay		

3.4 Intrapersonal Skills: Meaning, Significance, Types Life Skills: Meaning , Significance and Types		
Module 4	**Grammar**	**10**
3.1Word Formation--Prefixes and Suffixes Parts of Speech		
Recommended Text Books **Reference Books**	1)Literary Voyage(MacMillan Publishers India Private Ltd.) 2020 Publication ISBN:978-93-90069-67-5 2)Golden Petals(MacMillan Publishers India Private Ltd.) 2018 Edition ISBN: 978-9187-91498-8 - Communication – C. S. Rayudu, Himalaya Publishing House (ISBN : 978-93-5051-953-0) - 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)

Semester : I	Compulsory	Semester Exam			L/W*	Credits
Code: BCO21-102	Principles Business Management	ESE*	ISE*	Total	4	4
Subject Title		40	10	50		

Course Objectives	1. To make the students understands business management principles and practice to withstand the competitive environment. 2. To impart the basic understanding of business management. 3. To enable the students to apply different skills and technique. 4. To assist the management in taking appropriate decision relating to business enterprise. 5. To update knowledge about recent trends in the management.
Course Outcomes	On completion of this course, the student should be able to 1. The Students, on going through the course, will implement management Principles successfully to make the enterprise to achieve its predetermined goals and objectives in best possible manner.

Module 1	Introduction to Business Management	15

1).Meaning, definition, Features of business management
2) Nature of business management and its significance.
3) Management is Art, Science
4) Levels of Management
5)Functional areas of management and Luther Gulicks POSDCORB Concept
6) 14 Principles of Management by Henry Feyol
7) Bureaucracy Theory Max Weber

Module 2	Planning	15

Planning:- 1) Meaning and definition of planning.
2) Features and Importance of planning
3) Types and Process of planning
4) Elements of Planning
5) Planning at different Levels- Corporate Plan, Business Unit Plan, Departmental Plan
6) Limitations of Planning

Module 3	Decision Making	15

1) Meaning and Definition of Decision Making.
2) Importance and Types of Decision Making.
3) Decision Making Process.
4) Techniques of Decision Making.
5) Effective Decision making

6) Common Difficulties in Decision Making		
Module 4	**Organizing**	**15**

1) Meaning and Definition of organizing.

2) Significance of organizing.

3) Process of organizing.

4) Principles of organizing

5) Authority and Responsibility relationship.

6) Centralization and Decentralization- Merits and Demerits

7) Span of Control

Reference Book:-

1. Principles& Practice of Management by L.M. Prasad
2. Practice of Management by Peter Drucker
3. Business Organizational Management by Singh and Chhabra
4. Business Organization and Management by M. C. Shukla
5. Organization and Management by Dr. C. B. Gupta
6. Modern business and Organization by Sherlekar and Sherlekar
7. Principles of Management by P C Tripathi and P N Reddy.
8. Management Concept and Organisational Behaviour- Ved Prakash

Semester : I	Compulsory	Semester Exam			L/W*	Credits
Code: BCO21-103	**Business Economics- I**	ESE*	ISE*	Total	4	4
Subject Title		40	10	50		

Course Objectives	▪ To introduce basic principles of Business Economics with its application. ▪ To develop ability in the students to understand the cause and effect relation between economic variables, this would help them in managerial decision-making processes. ▪ To acquaint the students to learn and apply the theories of consumer behavior. ▪ To create ability among the students to forecast future market situation on the basis of present market situation.
Course Outcomes	On completion of this course, the student should be able to ▪ Describe the nature and scope of business economics and Price mechanism. ▪ Apply theories and techniques of demand and supply analysis in business decisions. ▪ Learn and apply the theories of consumer behavior in different market conditions. ▪ Learn the techniques of demand forecasting.

Module 1	**Introduction to Business Economics**	15

1) Meaning, Nature and Scope of Business Economics.
2) Distinctions between Economics and Business Economics.
3) Importance of Business Economics.
4) Basic Problems of an Economy and Role of Price Mechanism.
5) Features of Free Market Economy and Price Mechanism.

Module 2	**Demand Analysis**	15

1) Concept of Demand and Law of Demand.
2) Meaning and Types of Elasticity of demand (Price, Income, Cross and Advertising)
3) Measurement of Elasticity of Demand.
4) Determinants of Price elasticity of demand.
5) Importance of Elasticity of Demand.
6) Application of price elasticity of demand in business decisions.

Module 3	**The Indifference Curve Approach**	15

1) Utility Analysis and its Limitations.
2) Meaning and Properties of Indifference Curve.
3) Marginal Rate of Substitution and Price Income line.
4) Consumer's Equilibrium - Price, Income and Substitution effect.
5) Derivation of demand curve through indifference curve.

Module 4	Demand Forecasting	15
1) Concept of Demand Forecasting. 2) Types of Demand Forecasting. 3) Methods of Demand Forecasting. 4) Importance of Demand Forecasting.		
Recommended Books	▪ *Economics* - Lipsey, R.G. and A.K. Chrystal, Oxford Univ. Press ▪ *Economics: Principles and Applications* -Mankiw, N.G., Cengage Learning. ▪ *Business Economics* - H.L. Ahuja, S. Chand Publication ▪ *Managerial Economics* - Suma Damodaran, Oxford University Press ▪ *Mnagerial Economics* - Geetika, Ghosh&Choudhury, Cengage Learning, New Delhi ▪ *Managerial Economics* - Moyer &Harris, Tata Mcgraw-Hill, New Delhi. ▪ *Modern Microeconomics* - Koutsoyiannis, A., MacMillan Press. ▪ *Microeconomics: Theory and Applications* - Salvatore, D.L., Oxford Univ. Press ▪ *Managerial Economics* - D N Dwivedi, Vikas Publishing House. ▪ *Schaum's Outline: Microeconomic Theory* - Salvatore, D., McGraw-Hill, Education.	

Semester : I	Compulsory	Semester Exam			L/W*	Credits
Code: BCO21-104	**Financial Accounting**	ESE*	ISE*	Total	4	4
Subject Title		40	10	50		

Course Objectives	1. To motivate students to pursue higher studies such as chartered accountancy, cost accountancy, chartered financial analyst, Business administration and company Secretary. 2. To develop fundamental knowledge about the fields of finance, accountancy, audit, and innovative practices by adopting learner centric pedagogy. 3. To give adequate exposure to the operational environment in the field of accounting &finance. 4. To create an avenue for employment in academics and industry.
Course Outcomes	On completion of this course, the student should be able to 1. Students will learn relevant financial accounting career skills, applying both quantitative and qualitative knowledge to their future careers in business. 2. Students will recognize commonly used financial statements, their components and how information from business transactions flows into these statements 3. Students will get opportunities in the accounting fields in various industries. 4. Students will be able to demonstrate knowledge of preparation of Financial Statements and or financial schedules in accordance with Generally Accepted Accounting Principles and International Financial Reporting Standards-IFRS

Module 1	Introduction to Accounting	15

A- Meaning & Scope of Financial Accounting
B- Introduction to Computer Software Based Accounting C. Accounting Concepts And Conventions
Accounting Concepts
 1. Separate Business Entity Concept
 2. Money Measurement Concept
 3. Dual Aspect Concept
 4. Going Concern Concept
 5. Accounting Period Concept
 6. Cost Concept
 7. The Matching Concept

8. Accrual Concept

9. Realization

Concept 10.Rupee

Value Concept.

Accounting Conventions

1. Convention of Materiality

2. Convention of Conservatism

3. Convention of consistency

4. Convention of Disclosure

D. International Financial Reporting Standards (IFRS):- Meaning of IFRS – relevance of IFRS in India, merits and limitations of IFRS, List of IFRS issued by IASB; Meaning of Generally Accepted Accounting Principles (GAAP)

Module 2	Advanced Issues in Partnership Accounts	15
Conversion of a Partnership Firm into a Limited Company-Theory and Accounting Problems		
Module 3	Joint Venture Accounting	15
Concept and Introduction to Joint Venture-Theory and Accounting Problems.		
Module 4	Final Accounts of Co-Op Societies	15
Final Accounts of Co-operative Societies [Credit Co-op Societies and Consumers Co-op Societies only], Allocation of profit as per Maharashtra Co-op Societies' Act, Final accounts of Credit Co-op. Society and Consumers Co-op. Society.-Theory and Accounting Problems.		
Reference Book:-	1) Advanced Accountancy:- R. L. Gupta 2) Advanced Accountancy:-Chakravarty 3) Steps in Advanced Accountancy:-Maheshwary 4) Advanced Problems & Solution in Accountancy:- Shukla &Grewal 5) Advanced Accountancy:- Shukla &Grewal 6) Advanced Accountancy:- M. G. Patkar 7) Advanced Accounts :- Jain & Narang 8) Advanced Accountancy:- S. P. Iyangar 9) Advanced Accounting:- Beans F.A.	

Semester : II	Compulsory	Semester Exam				
		ESE*	ISE*	Total	L/W*	Credits
Code: BCO21-105	Principles of Marketing					
Subject Title		40	10	50	4	4
Course Objectives	1. To understand the different marketing concepts in global scenario 2. To inculcate the effective marketing skills					
Course Outcomes	On completion of this course, the student should be able to 1. To become aware about market and marketing. 2. To establish link between commerce/Business and marketing. 3. To understand the basic concept of marketing. 4. To understand marketing philosophy and generating ideas for marketing research and in their future career. 5. To develop an analytical ability to plan for various marketing strategies.					
Module 1	Introduction- Marketing					15

1) Meaning, Definitions
2) Evolution of Marketing
3) Nature and scope of marketing, Importance of Marketing
4) Selling v/s Marketing
5) Marketing Strategies

Module 2	Market and Market Segmentation	15

1) Meaning of Markets
2) Types of Markets
3) Market Segmentation – Meaning, Bases for Market Segmentation
4) Targeting and Positioning- Introduction
5) Global Marketing

Module 3	Marketing Mix- Product	15

1)Concept of Product
2)Consumer & Industrial goods
3) Packaging- Functions of Packaging
4) Branding and Trademarks, Concept of Product Life Cycle.
5) Product Failure & How to Avoid Product Failure

Module 4	Marketing Mix- Price	15

1) Price importance of Price

2) Factors affecting price of product and Service

3) Recent Trends in Marketing

   Green Marketing- Introduction, International Marketing – Introduction

Recommended Books

1) Marketing Management, Philip Kotler, N. J. New Delhi.

2) Marketing, William M. Pride & O.C. Ferrel Houghton Mifflin Boston.

3) An Introduction to Marketing, Markchannd &B.Vardharajan Vikas Publishing House, S. Ansari Road, New Delhi.

4) Principles of Modern Marketing, Mohammad Amanatnallh, Kalyani, Publications - New Delhi.

5) Marketing Management, Dr. C. N. Sontakki Kalyani Publications New Delhi.

6) Modern Marketing Management, Rustom S. Davan

7) Marketing Management S. A. Sherlekar, Himalayan Publishing House.

8) Marketing Management, R.S.N. Pillani, Bhavathi, S. Kala, S. Chand & Company, Ltd, New Delhi.

9) Basics of Marketing Management, Dr.R. B. Rudani, S. Chand & Company Ltd. New Delhi

10) Modern Marketing Principles and Practices, R.S.N. Pillani, Bagvathi, S. Chand & Company Ltd. New Delhi

Semester: I	Compulsory	Semester Exam			L/W*	Credits
		ESE*	ISE*	Total		
Code: BCO21-106	Insurance	40	10	50	4	4
Subject Title						

Course Objectives	1. To understand and educate the students about insurance sector. 2. To facilitate the students to acquire knowledge of fundamentals of Insurance 3. To build consciousness among the students to become a Life Insurance Agent.
Course Outcomes	1. To create self-employment 2. To create awareness regarding handling of different types of risk. 3. Become capable of handling various types of insurance proposals.

Module 1	Introduction to Insurance	10

1. Meaning, Definition and Concept of Insurance
2. Need and Importance of Insurance
3. Principles of Insurance
4. Primary and Secondary Types of Insurance
5. Risk Management: Concept, Need and importance

Module 2	Life Insurance	20

1. Meaning and Definition of Life Insurance
2. Need and Importance of Life Insurance
3. Procedure of taking Life Insurance Policy
4. Conditions of Life Insurance Policy
5. Types of Life Insurance Policies -Whole Life Policy, Endowment Policy, Group Policy
6. Recent Trends in Life Insurance Policies – need for change
7. Factors determining Insurance Premium, Mortality, Surrender Value Settlement of Life Insurance Claim
8.

Module 3	Life Insurance Agent	15

1. Meaning of Insurance Agent
2. Procedure of Appointment of an Insurance Agent
3. Code of Conduct for Insurance Agent
4. Functions of Insurance Agent
5. Commission of Insurance Agent
6. Practical aspect such as calculation of premium considering demographic aspects.
7. Calculation of amount receivable at the end.

Module 4	Life Insurance Sector in India	15

1. Life Insurance Corporation of India -Introduction, Organizational Structure and Features of LIC of India 2. Role and Performance of LIC of India 3. Private Life Insurance Sector – Need of Privatization of Insurance Business in India 4. Role and comparative study of LIC and Private Insurers offering Life Insurance Policies. 5. Recent trends & Marketing Strategies of different insurers.	
Recommended Books	*1. M N Mishra- Insurance Principles and Practice, S Chand and Co, New Delhi* *2. Gupta O.S - Life Insurance, Frank Brothers New Delhi* *3. Mishra M N- Life Insurance Corporation Of India. Vol I. II. III* *4. Insurance Regulatory Development Act 1999* *5. Life Insurance Corporation Act 1956*

Semester: I	Compulsory	Semester Exam			L/W*	Credits
Code: BCO21-107	Business Mathematics	ESE*	ISE*	Total	4	4
Subject Title		40	10	50		

Course Objectives	1) Familiarize with the basic concepts of Business Mathematics and a hands on practice of the various mathematical tools and techniques. 2) Boost quantitative thinking and develop numerical abilities 3) Acquainting students with the emerging issues in business, trade and Commerce regarding analysing business facts. 4) Enable them to improve their logical reasoning ability and interpretation of various business results. 5) Describe the concept of Annuity and its types. 6) Introduce determinants as well as matrices and study their applications in real life. 7) Understand Linear Programming Program and use them to take effective decisions. 8) Get the knowledge of preliminaries of ratio, Proportion and Progression.
Course Outcomes	On completion of this course, the student should be able to 1. Describe the nature and scope of Business Mathematics in real life. 2. Apply tools and techniques in business and take effective decisions. 3. Learn and apply Determinant and Matrices concept. 4. Improve logical reasoning ability.

Module 1	Mathematics of Finance	15

1) Interest concept and Principal, rate of interest– nominal, effective and continuous – their interrelationship

2) Simple Interest, Compound interest, Present value, Compounding and Time value of money, discounting of a sum using different types of rates

3) Annuity, Types of annuities- Immediate annuity, annuity due, perpetuity. Present value of annuity

4) Equated Monthly Installments (EMI) using reducing and flat interest system**.**

Module 2	Determinants and Matrices	15

1) Definition of second & Third order Determinant, calculation of values of determinants up to third order,

2) Solution of system of linear equations by Cramer's rule, Properties of determinants (without

	Proof).	
	3) Definition of a Matrix, Algebra of matrices, Equality of Matrices, Transpose of matrix,	
	4) Transpose of matrix, Adjoint of matrix, Inverse of matrix (by Ad joint method),	
	5) Solution of a system of linear equations having unique solution and involving not more than three variables (by Adjoint Method),	
	6) Special types of matrices, Applications of matrices to business and economic problems	
Module 3	**Linear Programming Problem (L.P.P.)**	**15**
	.1) Mathematical formulation of L.P.P. upto 2 variables	
	2) Graphical method of solution of L.P.P., Commercial examples.	
	3) Cases having no solution, Multiple solution, Unbounded solution.	
Module 4	**Ratio, Proportion, Logarithms, Progression**	**15**
	1) Ratio, Proportion,	
	2) Rule of three, Rule of five.	
	3) Definition of A.P. & G.P., To find Tn&Sn	
	4) Simple practical commercial problems.	
Recommended Books	1. Mathematics for Business Studies - J.K. Thukral, Mayur Publications	
	2. Business Mathematics, J. K. Singh Himalaya Publishing House	
	3. Business Mathematics- Veena G.R. (New age international Publishers), New	
	4. Essence of Business Mathematics – R.K. Rajput, Discovery Publication House, Ne	
	5. Business Mathematics- Kapoor V.K., Sancheti D.C.	
	6. Business Mathematics - Dr. Amaranth Dikshit& Dr. Jinendra Kumar Jain	
	7. Business Mathematics - V. K. Kapoor (Sultan chand& sons, Delhi.)	
	8. Commercial Arithmetic - P. S. Chiplunkar and C. G. Kulkarni (Narendra Prakashan)	

Semester : II	Subject: Compulsory English	Semester Exam			L/W*	Credits
Code: BCO21-201	**English for Communication-II**	ESE*	ISE*	Total		
Title of the Paper		40	10	50	4	4

Course Objectives	- To develop linguistic competency of learners - To strengthen interpersonal communication skills - To develop oral and written communication skills - To develop Life skills of learners through literary texts to help them understand the Communicative power of English. - To Vitalize soft skills
Course Outcomes	**By the end of the course the students will be able to** - Use English language for speaking with confidence - Write without committing errors of spelling and grammar - Understand the importance of Communication - Communicate in an effective manner - Develop an outlook conducive for effective interpersonal communication.

Module No	Topic	No of Lectures
Module 1	**Prose**	**15 Lectures**
	1.1 Types of Prose Essay, Biography, Autobiography (Meaning & Characteristics of each type)	
	1.2 Of Discourse – *Francis Bacon*	
	1.3 The Spirit of Freedom – *Rabindranath Tagore*	
	1.4 The First Woman Jawan: Shanti Tigga	
Module 2	**Poetry**	**15 Lectures**
	2.1 Types of Poetry and their Characteristics: Ode and Ballad	
	2.2 Our Earth Will Not Die – *NiyiOsundare*	
	2.3 Ode on Solitude – *Alexander Pope*	
	2.4 Indian Weavers– *Sarojini Naidu*	
Module 3	**Communication and Other Skills**	**20 Lectures**
	3.1 Types of Communication**:** Verbal and Non-verbal Communication	
	3.2 Describing Process : Meaning of Process, Use of linkers (Link words) Describing a process using Flowchart Making Presentation : Meaning, Types and Structure of Presentation Preparing PowerPoint Presentations	
	3.3 Letter Writing : Formats, Steps of Formal Letter Business Letters-Enquiry, Quotations, Order Application Letter-Job, Leave Application	

3.4	Interpersonal Skills: Meaning, Significance, Interpersonal Intelligence Communication as a Life skill	
Module 4	**Grammar**	**10**
Synonyms and Antonyms Tenses		
Recommended Text Books	1)Literary Voyage(MacMillan Publishers India Private Ltd.) 2020 Publication ISBN:978-93-90069-67-5 2)Golden Petals(MacMillan Publishers India Private Ltd.) 2018 Edition ISBN: 978-9187-91498-8	
Reference Books	• Communication – C. S. Rayudu, Himalaya Publishing House (ISBN : 978-93-5051-953-0) • 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)	

Semester : II	Compulsory	Semester Exam				
Code: BCO21-202	**Principles Business Management**	ESE*	ISE*	Total	L/W*	Credits
Subject Title		40	10	50	4	4

Course Objectives	1. To make the students understands business management principles and practice to withstand the competitive environment 2. To Impart the basic understanding of business management. 3. To enable the students to apply different skills and technique. 4. To assist the management in taking appropriate decision relating to business Enterprise. 5. To update knowledge about recent trends in the Management.
Course Outcomes	On completion of this course, the student should be able to 1. The Students, on-going through the course, will implement management Principles successfully to make the enterprise to achieve its predetermined goals and objectives in best possible manner.

Module 1	**Motivation**	**15**

1).Meaning, definition, Need of Motivation

2) Types of Motivation

3) Financial and Non- Financial Incentives

4) Need Hierarchy Theory of Motivation

5) Theory X, Theory Y,

6) Theory Z of Motivation.

Module 2	**Leadership**	**15**

Planning:- 1) Meaning and definition of Leadership.

2) Features of Leadership and Functions of Leader

3) Qualities of Successful Leader

4) Leadership Styles

5) Likert's Management System

6) Mentoring

Module 3	**Controlling**	**15**

1) Meaning and Definition of Controlling.

2) Features and Importance of Controlling.

3) Need of Controlling.

4) Process of Controlling; and Effective Control System.

5) Techniques of Controlling:-Traditional, Modern.

Module 4	**Management of Change**	**15**

1) Meaning and definition.

2) Need of Change.

3) Types of Change

4) Dimensions of Change

5) Process of Planned Change

6) Resistance to Change.

7) Remedial Measures

Reference Book:-

1. Principles& Practice of Management by L.M. Prasad
2. Practice of Management by Peter Drucker
3. Business Organizational Management by Singh and Chhabra
4. Business Organization and Management by M. C. Shukla
5. Organization and Management by Dr. C. B. Gupta
6. Modern business and Organization by Sherlekar and Sherlekar
7. Principles of Management by P C Tripathi and P N Reddy.
8. Management Concept and organizational Behaviour- Ved Prakash

Semester : II	Compulsory	Semester Exam			L/W*	Credits
		ESE*	**ISE***	**Total**		
Code: BCO21-203	**Business Economics - I**					
Subject Title		40	10	50	4	4
Course Objectives	▪ To introduce basic concepts of Business Economics with its application. ▪ To develop ability in the students to understand the cause and effect relation between economic variables, this would help them in managerial decision-making processes. ▪ To acquaint the students with consumer and producer behavior under different market structure. ▪ To make student to understand cost behavior of the firm and co create ability among the students to work on break-even analysis of the firm.					
Course Outcomes	On completion of this course, the student should be able to ▪ Learn the techniques of production and cost analysis. ▪ Describe the producer behavior under different market structure. ▪ Comprehend the market forms and apply the pricing techniques to determine the price of goods. ▪ Apply the knowledge of market failures in business decisions.					
Module 1	**Production Analysis**					**15**

1) Concept of Production.
2) Factors of Production and Its Features.
3) The Law of Variable Proportions.
4) The Law of Returns to Scale.
5) Economies and Diseconomies of Scale – Internal – External.

Module 2	**Revenue and Cost Analysis**	**15**

1) Revenue Concepts: Total Revenue - Average revenue and Marginal Revenue.
2) Behavior of Revenue Curves under Perfect and Imperfect Competition.
3) Meaning and Types of Cost (Fixed, Variable, Opportunity, Explicate & Implicate Cost)
4) Behavior of Cost Curves in Short Run and Long Run.
5) Types of Profit (Accounting and Economic).

Module 3	Market Structure	15
	1) Perfect Competition – Meaning, characteristics and price determination. 2) Monopoly – Characteristics, price determination and Price Discrimination. 3) Monopolistic Competition – Characteristics and price determination. 4) Oligopoly- Meaning, Characteristics and Types of Oligopoly.	
Module 4	Break - Even Analysis	15
	1) Meaning and Concept of Break – Even Point. 2) Determination of Break - Even point. 3) Importance of Break - Even Analysis. 4) Limitations of Break Even Analysis. 5) Concept of market failure and Causes of market failure.	
Recommended Books	1. *Economics* - Lipsey, R.G. and A.K. Chrystal, Oxford Univ. Press 2. *Economics: Principles and Applications* -Mankiw, N.G., Cengage Learning) 3. *Business Economics* - H.L. Ahuja, S. Chand Publication 4. *Managerial Economics* - Suma Damodaran, Oxford University Press 5. *Mnagerial Economics* - Geetika, Ghosh&Choudhury, Cengage Learning, New Delhi 6. *Managerial Economics* - Moyer &Harris, Tata Mcgraw-Hill, New Delhi. 7. *Modern Microeconomics* - Koutsoyiannis, A., MacMillan Press. 8. *Microeconomics: Theory and Applications* - Salvatore, D.L., Oxford Univ. Press 9. *Managerial Economics* - D N Dwivedi, Vikas Publishing House. 10. *Schaum's Outline: Microeconomic Theory* - Salvatore, D., McGraw-Hill, Education.	

Semester : II	Compulsory	Semester Exam			L/W*	Credits
Code: BCO21-204		ESE*	ISE*	Total		
Subject Title	Financial Accounting	40	10	50	4	4

Course Objectives	1. To motivate students to pursue higher studies such as chartered accountancy, cost accountancy, chartered financial analyst, Business administration and company Secretary. 2. To develop fundamental knowledge about the fields of finance, accountancy, audit, and innovative practices by adopting learner centric pedagogy. 3. To give adequate exposure to the operational environment in the field of accounting &finance. 4. To create an avenue for employment in academics and industry.
Course Outcomes	On completion of this course, the student should be able to 1. Students will learn relevant financial accounting career skills, applying both quantitative and qualitative knowledge to their future careers in business. 2. Students will recognize commonly used financial statements, their components and how information from business transactions flows into these statements 3. Students will get opportunities in the accounting fields in various industries. 4. Students will be able to demonstrate knowledge of preparation of Financial Statements and or financial schedules in accordance with Generally Accepted Accounting Principles and International Financial Reporting Standards-IFRS

Module -1	Single entry System and Accounting for Taxation	15

a) Preparation of accounts from incomplete records.
Conversion Method ONLY - Theory and Accounting Problems
b) Accounting for Taxation: Accounting for GST, TDS and Income Tax.

Module -2	Accounting for special sales transaction	15

Consignment: Basic features; difference with sales. Recording in the books of Consignor – at cost & at invoice price, Valuation of unsold stock; Ordinary commission. Special commission; Del credere commission (with and without bad debt) - Treatment and valuation of abnormal & normal loss. - Recording in the books of Consignee - Theory and Accounting problems

Module -3	Branch Accounting	15

Concept of Branch; different types of Branches, Theory and practical problems.
Stock and debtors method only – (at cost & at IP) – normal & abnormal losses- Theory and Accounting Problems

Module -4	Departmental Accounts	15

Concept, objective of preparation of departmental accounts, apportionment of common cost; Preparation of Departmental Trading and P/L account, Consolidated Trading and P/L account; inter departmental transfer of goods at cost, cost plus and at selling price and elimination of unrealized profit. Theory and Accounting Problems.

Reference Book:-

1) Advanced Accountancy:- R.L.Gupta
2) Advanced Accountancy:-Chakravarty
3) Steps in Advanced Accountancy:-Maheshwary
4) Advanced Problems & Solution in Accountancy:- Shukla &Grewal
5) Advanced Accountancy:- Shukla & Grewal
6) Advanced Accountancy:- M. G.Patkar
7) Advanced Accounts :- Jain &Narang
8) Advanced Accountancy:- S. P.Iyangar
9) Advanced Accounting:- Beans F.A.

Semester : II	Compulsory	Semester Exam				
Code: **BCO21-205**	**Principles of Marketing**	**SEE***	**CAE***	**Total**	**L/W***	**Credits**
Subject Title		40	10	50	4	4
Course Objectives	1. To understand the different marketing concepts in global scenario 2. To inculcate the effective marketing skills					
Course Outcomes	On completion of this course, the student should be able to 1. To become aware about market and marketing. 2. To establish link between commerce/Business and marketing. 3. To understand the basic concept of marketing. 4. To understand marketing philosophy and generating ideas for marketing research. 5. To develop an analytical ability to plan for various marketing strategy.					
Module 1	**Marketing Mix- Distribution and Promotion**					**15**
	1) Distribution Meaning 2)Types of Distribution Channels 3) Factors affecting distribution Channels 4) Promotion- Methods of Promotion 5) Just in Time Technique and Benefits					
Module 2	Recent Trends in Marketing					**15**
	Meaning 1) Definition - - 2) Importance & Factors affecting Consumer Behavior 3) Consumer Protection Act 1986 (Amended Act 2019) – its Features, 4) Definition of Consumer, 5)Consumer Redressal Agencies					
Module 3	**Recent Trends in Marketing**					**15**
	1) E- Business. - Meaning of E- business, Scope, Types of E- Business. - Advantages of E- Business. - Limitations of E- Business. 2) Tele Marketing or Tele Shopping. - Meaning of Tele Marketing.					

- Procedure of Tele Marketing Transactions.		
- Features of Tele Marketing.		
3) Digital Mobile Marketing		
- Meaning, Mobile Apps used for Digital Marketing		
4) Virtual Marketing.		
- Meaning of Virtual Marketing.		
- Characteristics of Virtual Marketing.		
- Importance of Virtual Marketing		
5) Lessons from success story of Amazon		
Module 4	**Marketing Information System**	**15**
1) Marketing Information System :		
- Definition, purpose, scope		
- Components of Marketing Information System		
2) Marketing Research –		
- meaning Importance and application of marketing research.		
- Steps involved in Marketing Research		
Recommended Books		
1) Marketing Management, Philip Kotler, N. J. New Delhi.		
2) Marketing, William M. Pride & O.C. Ferrel Houghton Mifflin Boston.		
3) An Introduction to Marketing, Markchannd &B.VardharajanVikas Publishing House, S. Ansari Road, New Delhi.		
4) Principles of Modern Marketing, Mohammad Amanatnallh, Kalyani, Publications - New Delhi.		
5) Marketing Management, Dr. C. N. SontakkiKalyani Publications New Delhi.		
6) Modern Marketing Management, Rustom S. Davan		
7) Marketing Management S. A. Sherlekar, Himalayan Publishing House.		
8) Marketing Management, R.S.N. Pillani, Bhavathi, S. Kala, S. Chand & Company, Ltd, New Delhi.		
9) Basics of Marketing Management, Dr.R. B. Rudani, S. Chand & Company Ltd. New Delhi		
10) Modern Marketing Principles and Practices, R.S.N. Pillani, Bagvathi, S. Chand & Company Ltd. New Delhi		

Semester: II	Compulsory	Semester Exam			L/W*	Credits
Code: BCO21-206	Insurance	ESE*	ISE*	Total		
Subject Title		40	10	50	4	4
Course Objectives	1. To understand and educate the students about insurance sector. 2. To facilitate the students to acquire knowledge of fundamentals of Insurance 3. To build consciousness among the students to become a Life Insurance Agent.					
Course Outcomes	1. To create self-employment 2. To create awareness regarding handling of different types of risk. 3. Become capable of handling various types of insurance proposals.					
Module 1	Fire Insurance					15

1. Meaning, Definition, Features and Significance of Fire Insurance
2. Procedure of taking Fire Insurance
3. Types of Fire Insurance Policies –Various types of fire insurance policies. Conditions of Fire Insurance Policy Procedure of Settlement of Claims.
4. Various aspects considered while settlement of claims, reasons for rejection of claims etc.

Module 2	Marine Insurance	15

1. Meaning, Definition, Features and Significance of Marine Insurance
2. Marine Perils Procedure of taking Marine Insurance
3. Types of Marine Insurance Policies
4. Clauses of Marine Insurance Policy
5. Impact of international treaties on Marine insurance- Political Instability, Risk Element, current scenario and danger zone where insurers hesitate to offer policies.

Module 3	Miscellaneous Insurance	15

1. Personal Accidental Insurance
2. Motor Insurance
3. Crop Insurance
4. Cattle Insurance
5. Mobile Insurance
6. Heath Insurance – Various Types of Health Insurance policies offered by Govt. and Private Companies. Special reference to Arogya Sanjivani Health Insurance plans for the people below poverty line.

Module 4	Insurance Regulatory and Development Authority (IRDA)	15

	1. Introduction and Objectives of IRDA 2. Structure of IRDA 3. Functions of IRDA 4. Latest reports posted on website covering reports on life and general insurance.
Recommended Books	*1. M N Mishra- Insurance Principles and Practice, S Chand and Co, New Delhi* *2. Gupta O.S - Life Insurance, Frank Brothers New Delhi* *3. Mishra M N- Life Insurance Corporation Of India. Vol I. II. III* *4. Insurance Regulatory Development Act 1999* *5. Life Insurance Corporation Act 1956*

Semester: II	Compulsory	Semester Exam			L/W*	Credits
Code: BCO21-207	**Business Mathematics**	ESE*	ISE*	Total		
Subject Title		40	10	50	4	4

Course Objectives	1. Understand the terms like constant, variable, interval, function.
	2. Acquainting students with the functions related to business &economics.
	3. Critically study existence of mathematical relation between two variables regarding to problems of business using Newton's formula.
	4. Understand the mathematical tools in Decision making at Strategic &Tactical Level.

Course Outcomes	On completion of this course, the student should be able to
	1. Apply the mathematical concepts to real life problems in Commerce, Economics, Management and Social sciences.
	2. Understand the mathematical tools in Decision making at Strategic &Tactical Level.
	3. Develop numerical abilities.

Module 1	**Function of Real Variable**	**15**

1) Constant, Variable, Interval, Function
2) Functions related to business & economics, Cost Function, Demand Function, Revenue function, Profit function, Break even point.
3) Determination of form of a function using Newton's Interpolation formula for unequal interval.
4) Standard functions, Definitions of Even, Odd, Linear, Quadratic, Exponential,
5) Logarithmic, Inverse, Explicit, Implicit, Parametric, Composite functions
6) Increasing &Decreasing functions.
7) Graph of a function.

Module 2	**Limit of a function**	**15**

1) Concept of limit, Theorems on limits (without proof)
2) Simple examples on evaluation of limits – Direct type
3) Factorization,
4) Simplification,
5) Rationalization
6) Infinity type, a^x type

Module 3	**Differentiation**	**15**

1) Definition, derivative using first Principle
2) Rules of Differentiation,
3) Derivatives of simple algebraic functions,
4) Derivative of composite, Parametric functions,
5) Inverse, Exponential functions

6) Logarithmic, Implicit functions 7) Second Order Derivative (involving one variable) Maxima & Minima. Commercial Applications of Derivative 8) Marginal Cost function, Average Cost function. Marginal Average Cost function 9) Minimum Average Cost. Marginal Revenue function, Maximum Revenue, Maximum Profit, 10) Elasticity of Demand. Numerical examples		
Module 4	**Integration**	**15**
1. Definitions, Standard forms, Integration by substitution, 2. by parts, by use partial fractions 3. Illustrative examples 4. Definite integrals – Properties (without proof) 5. Applications of integration to business – Determination of Cost, Revenue 6. Profit, Demand function, Consumer Surplus, Producer Surplus. Rate of sales. Numerical examples		
Recommended Books	. Mathematics for Business Studies - J.K. Thukral, Mayur Publications 2. Business Mathematics, J. K. Singh Himalaya Publishing House. 3. Business Mathematics- Veena G.R. (New age international Publishers, New Delhi). 4. Business Mathematics- Kapoor V.K., SanchetiD.C 5. Business Mathematics - Dr. Amarnath Dikshit& Dr. Jinendra KumarJain. 6. Business Mathematics - V. K. Kapoor (Sultan chand& sons,Delhi) 7. Business Mathematics - Bari (New Literature publishing company, Mumbai) 8. Applied Mathematics. Budnick, P. McGraw Hill Publishing Co. 9. Business Mathematics and Statistics, N. D. Vohra, McGraw Hill	

Hirachand Nemchand College of Commerce, Solapur (Autonomous)
Affiliated to P. A. H. Solapur University, Solapur.
Nature of Question Paper for B.Com.
(w.e.f. June 2021)
(For Offline Examination)

Time:-02.00hrs.   Total Marks - 40

Q.1A.   **Multiple Choice Questions (One Mark Each)**   **8**
  1)   ....
        (a)   (b)   (c)   (d)
  2)
  3)
  4)
  5)
  6)
  7)
  8)

Q 2. Answer the following. (Short note/Short Problem) (Any 2 outof3)   **8**
  1)
  2)
  3)

Q 3. Answer the following. (Short answer/Short Problem) (Any 2 outof3)   **8**
  1)
  2)
  3)

Q 4. Answer the following. (Longanswer/LongProblem)   **8**
  A)
  or
  B)

Q 5. Answer the following. (Longanswer/LongProblem)   **8**
  A)
  or
  B)

Time:-1hr.   Total Marks-40

Q.1. Multiple Choice Questions (One Mark Each / True or false)   40

     1)   ....

          (a)   (b)   (c)   (d)

     2)

     3)

     4)

     5)

     6)

     7)

     8)

     9)

     10)

Hirachand Nemchand College of Commerce, Solapur (Autonomous)
Affiliated to P. A. H. Solapur University, Solapur.
Nature of Question Paper for B.Com.
(w.e.f. June 2021)
(For Offline Examination)
Compulsory English

Time:-02.00hrs.   Total Marks - 40

Q. No. 1: Multiple Choice Questions (two questions on each module)   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)