



**Third Year B.Com.**

**Compulsory Papers:**

|   |                  |
|---|------------------|
| Paper No-01: Business Communication – III | Total Marks: 100 |
| Paper No-02: Corporate Accounting         | Total Marks: 100 |
| Paper No-03: Business Statistics          | Total Marks: 100 |
| Paper No-04: Business Environment         | Total Marks: 100 |

**OPTIONAL GROUP PAPERS:**

**A. ACCOUNTING AND FINANCE**

|   |                  |
|---|------------------|
| Paper No-05: AC-4: Advanced Cost Accounting | Total Marks: 100 |
| Paper No-06: AC-5: Management Accounting    | Total Marks: 100 |
| Paper No-07: AC-6: Financial Accounting     | Total Marks: 100 |

**B. MARKETING:**

|  |                  |
|--|------------------|
| Paper No-05: BM-4: Advertising and Sales Promotion | Total Marks: 100 |
| Paper No-06: BM-5: Agriculture and Rural Marketing | Total Marks: 100 |
| Paper No-07: BM-6: Distribution and Retailing      | Total Marks: 100 |

**C. BANKING & INSURANCE:**

|  |                  |
|--|------------------|
| Paper No-05: BI-4: Fundamentals of Insurance       | Total Marks: 100 |
| Paper No-06: BI-5: Insurance Management            | Total Marks: 100 |
| Paper No-07: BI-6: Legislative Insurance Framework | Total Marks: 100 |

**D. STATISTICS:**

|   |                  |
|---|------------------|
| Paper No-05: ST-4: Applied Statistics                     | Total Marks: 100 |
| Paper No-06: ST-5: Operational Research                   | Total Marks: 100 |
| Paper No-07: ST-6: Introduction to MS-Office and Internet | Total Marks: 100 |

**E. MANAGERIAL INFORMATION PROCESSING**

|   |                  |
|---|------------------|
| Paper No-05: MIP-4: Accounting & DTP Packages | Total Marks: 100 |
| Paper No-06: MIP-5: RDBMS                     | Total Marks: 100 |
| Paper No-07: MIP-6: Practical                 | Total Marks: 100 |

**F. TRANSPORT, TOURISM & HOTEL MANAGEMENT**

|   |                  |
|---|------------------|
| Paper No-05: TT&HM-4: Tourism Operations & Marketing – IV | Total Marks: 100 |
| Paper No-06: TT&HM-5: Front Office Management – V         | Total Marks: 100 |
| Paper No-07: TT&HM-6: Tourism in India – VI               | Total Marks: 100 |



T.Y. B.Com.

**COMPULSORY PAPER:**

Paper No: 01: **Business Communication – III**

**Total Marks: 100**

**Objectives:**

To understand the concept, process and importance of communication.

To gain knowledge of media of communication.

To develop skills of effective communication - both written and oral.

To make students familiar with information technology.

| Unit | Detailed Syllabus  | Marks/<br>Weight |
|------|--|------------------|
| 1    | <b>Notices, Agenda and Minutes writing of the following Joint Stock Company Meetings:</b> <ul style="list-style-type: none"><li>▪ Types of Joint stock Company Meetings; Structure of a Notice; Preparation of Agenda; Types of Resolution and its drafting:<ul style="list-style-type: none"><li>○ First Board Meeting</li><li>○ Routine Board Meeting</li><li>○ Statutory Meeting</li><li>○ Extraordinary General meeting</li><li>○ Meeting held prior to A.G.M.</li><li>○ Annual General Meeting</li></ul></li></ul>  | 20               |
| 2    | <b>Press Reports:</b> <ul style="list-style-type: none"><li>▪ Characteristics of a Press Report- Press Reports based on Accidents and natural Calamities - Business related press releases</li></ul>   | 20               |
| 3    | <b>Comprehension on Stock Market Reports: (Stocks &amp; derivatives only)</b> <ul style="list-style-type: none"><li>▪ Characteristics of Stock-Exchanges in India- Share market terminology- Role of SEBI- DMAT trading</li><li>▪ A share market report based on current market trend should be given for comprehension to the students.</li><li>▪ A set of five questions must be asked in the examination to assess the grasping knowledge of the students regarding stocks and securities.</li></ul>  | 20               |
| 4    | <b><u>Personnel Correspondence:</u></b> <ul style="list-style-type: none"><li>▪ Interview Letters – Letter of Appointment- Letter of Job Confirmation- Letter of Promotion- Resignation Letters-Testimonials- Memo Letters</li></ul>   | 20               |
| 5    | <b><u>Advertising Theory and Practice:</u></b> <ul style="list-style-type: none"><li>▪ What is Advertising - Advertising as a Tool of Communication- Designing the Message- Advertising as Brand Building- Role of Advertising in Modern Business World- Ethics in Advertising- Benefits of Advertising to Advertisers &amp; Consumers- Types of Advertising- Media Selection and Planning- Internet as a media of Advertisement- The students have to prepare advertisement on Fast Moving Consumer Goods; White Goods in their own words about popular commodities and products available in market.</li></ul> | 20               |



**Reference / Text –Books / Additional Reading:**

1. Business Communication - K. K. Sinha - Galgotia Publishing Company, New Delhi.
2. Media and Communication Management - C. S. Rayudu - Himalaya Publishing House, Bombay.
3. Essentials of Business Communication - Rajendra Pal and J. S. Korlhalli - Sultan Chand & Sons, New Delhi.
4. Business Communication – Rai&Rai, Himaliya Publishing House, Mumbai
5. Business Communication – HomaiPradhan, Bhende D.S., Thakur Vijaya
6. Business Communication (Principles, Methods and Techniques) Nirmal Singh - Deep & Deep Publications Pvt. Ltd., New Delhi.
7. Business Communication - Dr. S.V. Kadvekar, Prin. Dr. C. N. Rawal and Prof. RavindraKothavade - Diamond Publications, Pune
8. Business Correspondence and Report Writing - R. C. Sharma, Krishna Mohan - Tata McGraw-Hill Publishing Company Limited, New Delhi.
9. Business Communication and Organisational Management – RohiniAggrawal – Taxman
10. Business Communication Strategies – MonipallyMathukutty M.- Tata McGraw –Hill Publishing Company Limited, New Delhi.
11. Handbook of Communication – Narula Uma
12. A Handbook of Commercial Correspondence – A . Ashley – OxfordUniversity Press
13. Business Communication and Organisationaland Management – C.B.Gupta
14. Comprehensive Business Communication – SarojKarnik, P.P.Mehta,-P.V.Kulkarni
15. Stock Market Analysis – N.J.Yasaswy- Vision Books Pvt. Ltd., New Delhi
16. Stock Exchange and Investments- V Raghunathan- Tata McGraw Hil Publishing Company Ltd., New Delhi
17. Foundations of Advertising- Theory and Practice- S.A. Chunawalla; K.C.Sethia



**T.Y. B.Com.**

**COMPULSORY PAPER:**

Paper No: **02: Corporate Accounting**

**Total Marks: 100**

**Objective:** The objective of this course is to enable the students to have such minimum knowledge of corporate accounting as it is applicable to business and corporate situations.

| Unit | Detailed Syllabus   | Marks/<br>Weight |
|------|---|------------------|
| 1    | <ul style="list-style-type: none"><li>▪ Transactions of Share Capital</li><li>▪ Issue forfeiture and reissue</li><li>▪ Valuation of Goodwill (Theory)</li></ul>       | 20               |
| 2    | <ul style="list-style-type: none"><li>▪ Transactions of Debentures</li><li>▪ Issue and Redemptions</li><li>▪ Valuation of Shares (Theory)</li></ul>                   | 20               |
| 3    | <ul style="list-style-type: none"><li>▪ Redemption of Preference Share and Distribution of Preference Share</li><li>▪ Accounting Standard (Theory) (1 to 5)</li></ul> | 20               |
| 4    | <ul style="list-style-type: none"><li>▪ Accounting for Internal Reconstruction</li><li>▪ Accounting Standard (Theory) (6 to 10)</li></ul>                             | 20               |
| 5    | <ul style="list-style-type: none"><li>▪ Final Accounts of Public Ltd. Co.</li><li>▪ Accounting for Amalgamation of Company</li></ul>                                  | 20               |

**Reference / Text –Books / Additional Reading:**

1. Maheshwari S.N. – Advanced Accountancy, Vikas
2. Maheshwari S.N. – Corporate Accounting, Vikas
3. Rana T. J. & Dalal V.S. – Advanced Accountancy, Sudhir Prakashan
4. Rana, Dalal, Shah & Shah – Accountancy, Sudhir Prakashan
5. R. L. Gupta, Radhaswami – Advanced Accountancy, S. Chand
6. Corporate Accounting, Sudhir Prakashan.



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**COMPULSORY PAPER:**

Paper No: 03: Business Statistics

**Total Marks: 100**

| Unit       | Detailed Syllabus   | Marks |
|------------|---|-------|
| Unit – I   | <b>Correlation:</b> Introduction, Types of correlation, correlation and causation, Methods and studying correlation, Scatter diagram method, Karl pearson's coefficient of correlation, properties of correlation of coefficient, Interpretation of r, Probable error, Correlation in bivariate frequency table, Spearman's Rank correlation method.  | 10    |
|            | <b>Linear Regression Analysis:</b> Introduction, Lines of regression, Angle between the regression lines, Co-efficient of regression, To find mean value from the lines of regression, To find regression Coefficient and the correlation co-efficient from the two lines of regression, Regression equation for a bivariate frequency table, correlation analysis vs. regression analysis  | 10    |
| Unit– II   | <b>Index Numbers:</b> Introduction, Uses of Index numbers, types of index numbers, problems in the construction of index numbers, Methods of constructing index numbers, simple(Un-weighted) Aggregate method, weighted aggregate method, Tests of consistency of index number formulae, Chain indices or chain base index numbers, Uses of chain base index numbers, Limitation of chain base index numbers, Cost of living index numbers, Construction of cost living index numbers, Uses of cost living index numbers, Limitation of index numbers | 10    |
|            | <b>Time Series Analysis:</b> Introduction, Components of a time series, Secular trend, Short-term variations, Random or irregular variation, Analysis of time series, Measurement of trend, Graphic or free-hand curve fitting method, Method of curve fitting by the principle of least squares, Method of moving averages, Measurement of seasonal variations, Method of simple averages  |       |
| Unit – III | <b>Theory of Probability:</b> Introduction, Short history, Terminology, Permutation and combination, Mathematical and classical or 'a Priori' probability, Statistical or empirical probability, Addition theorem of probability, Addition law of probability for mutually exclusive events, Theorem of compound probability of multiplication law of probability.  | 10    |
|            | <b>Random Variable, Probability Distribution And Mathematical Expectation:</b> Random variable, Probability distribution of random variable, Mathematical expectation, Variance of X in terms of expectation, simple examples   | 10    |
| Unit – IV  | <b>Theoretical Distribution:</b> , Introduction of theoretical distribution, Binominal distribution, Probability function of Binominal distribution. Properties and uses of Binomial distribution Poisson distribution, properties of Poisson distribution, Utility or importance of Poisson distribution, Normal distribution, Equation of normal probability curve, Properties of normal distribution, How to compute areas of under normal probability curve, importance of normal distribution.   | 20    |



|                |   |           |
|----------------|---|-----------|
| <b>Unit- V</b> | <b>Small Sample Test:</b> Introduction, Student's 't' distribution, Students 't' (definition) Properties of student's t-distribution, application of t-distribution, Test for single Mean, t-test for difference Means, Paired t-test for difference of Mean, t-test for significance of an observed sample correlation coefficient, F-statistic, Application of F-distribution, F-test for Equality of population variances. | <b>10</b> |
|                | <b>Chi Square Test:</b> Introduction to $\chi^2$ distribution, Assumptions, Properties and Uses of ' $\chi^2$ ' distribution. Goodness of Fit Test: Fitting of Binomial and Poisson Distribution, Independence of Two Attributes (2 X 2 contingency table)  | <b>10</b> |

**Reference / Text –Books / Additional Reading:**

1. Business Statistics, B.S.SHAH PRKASHAN.
2. Business Statistics, C.JAMANADAS PRKASHAN.
3. Fundamentals of Statistics, S.C.Gupta, Himalaya Publishing house.
4. Fundamentals of Statistics, Gupta and Kapoor, S.chand & company.



T.Y. B.Com.

**COMPULSORY PAPER:**

Paper No: 04: **Business Environment**

**Total Marks: 100**

| UNIT              | DETAILED SYLLABUS  |
|-------------------|--|
| <b>Unit – I</b>   | <p><u>Introduction of Managerial Economics:</u></p> <ul style="list-style-type: none"><li>▪ Meaning of Managerial Economics</li><li>▪ Scope of Managerial Economics</li><li>▪ Nature of Managerial Economics</li><li>▪ Characteristics of Managerial Economics</li></ul> <p><u>Introduction:</u></p> <ul style="list-style-type: none"><li>▪ Meaning of Business Environment</li><li>▪ Components of Business Environment</li><li>▪ Problems of Growth –<ul style="list-style-type: none"><li>○ unemployment – Its nature, Its causes and Magnitude</li><li>○ Poverty – Absolute and relative poverty, its magnitude</li></ul></li><li>▪ Inflation – meaning and causes.</li></ul> |
| <b>Unit – II</b>  | <p><u>Basic Concepts:</u></p> <ul style="list-style-type: none"><li>▪ Incremental Reasoning</li><li>▪ Time perspective concept</li><li>▪ Discounting principle</li><li>▪ Opportunity cost concept</li><li>▪ Equi. – Marginal Concept</li></ul> <p><u>Role of Government:</u></p> <ul style="list-style-type: none"><li>▪ Monetary Policy – Objectives and current monetary policy</li><li>▪ Fiscal Policy – Objectives and tools</li><li>▪ Industrial Policy of 1991 and recent changes</li><li>▪ Industrial Sickness in India</li></ul>   |
| <b>Unit – III</b> | <p><u>Demand Forecasting:</u></p> <ul style="list-style-type: none"><li>▪ Meaning of Demand Forecasting</li><li>▪ Objectives of Demand Forecasting</li><li>▪ Methods of Demand Forecasting for current and new products</li><li>▪ Parameters for an ideal method of Demand Forecasting</li></ul> <p><u>International Environment:</u></p> <ul style="list-style-type: none"><li>▪ Significance of International Trade</li><li>▪ India’s foreign trade – size, composition and direction – changes therein</li><li>▪ Problems of Foreign Trade</li><li>▪ International Economic Institutions – WTO – IBRD (World Bank)</li></ul>  |
| <b>Unit – IV</b>  | <p><u>Cost &amp; Pricing:</u></p> <ul style="list-style-type: none"><li>▪ Cost concepts : Accounting Cost and Economic Cost, Direct and indirect cost, short run cost and long run cost</li><li>▪ Pricing of the product of the perishable distinctiveness</li><li>▪ Cost plus pricing</li></ul> <p><u>Social Responsibility of Business Firms:</u></p> <ul style="list-style-type: none"><li>▪ Meaning of Business Social Responsibility</li><li>▪ Responsibility towards customers</li><li>▪ Responsibility towards other Business Firms</li><li>▪ Responsibility towards State</li></ul>  |



|                 |  |
|-----------------|--|
|                 | <ul style="list-style-type: none"><li>▪ Responsibility towards the Society</li><li>▪ Contemporary situation of Social responsibility of Business firms</li></ul>   |
| <b>Unit – V</b> | <p><u>Profit.</u></p> <ul style="list-style-type: none"><li>▪ Profit Policy – Standards of reasonable profit</li><li>▪ Reasons for limiting profit</li><li>▪ Accounting Profit and Economic Profit</li></ul> <p><u>New Economic Reforms.</u></p> <ul style="list-style-type: none"><li>▪ Globalisation – Meaning, effects and measures towards globalisation</li><li>▪ Liberalisation – Meaning, effects and measures towards liberalisation</li><li>▪ Privatisation – Meaning, Pros and Cons, of Privatisation and measures towards Privatisation</li></ul> |

**Reference / Text –Books / Additional Reading:**

1. Managerial Economics: Prof Joel Dean.
2. Managerial Economics: Maheshwari and Varshney.
3. Managerial Economics: P. L. Mehta.
4. The international Business Environment: Sundharam & Black : Prentice Hall New Delhi.
5. Indian Economy: Datt & Sundharam, S. Chand & Co. New Delhi.
6. Indian Economy: A. N. Agarwal : Vikas Publishing House, Delhi.





**T.Y. B.Com.**

**OPTIONAL GROUP: ACCOUNT&FINANCE:**

Paper No: **05: AC-4 Advanced Cost Accounting**

**Total Marks: 100**

**Objective:** The objective of this course is to enable the students to have such minimum knowledge of Finance and accounting as it is applicable to business and corporate situations.

| Unit | Detailed Syllabus  | Marks/<br>Weight |
|------|--|------------------|
| 1    | <b>Cost Accounts:</b> Introduction, Meaning, Objectives, Nature, Scope, Methods, Techniques etc. (Theory)<br><b>Unit Costing</b> | 20               |
| 2    | Accounting for Materials<br>Accounting for Labour  | 20               |
| 3    | Accounting for Over Heads<br>Service or Operating Costing  | 20               |
| 4    | Process Costing<br>Job and Batch Costing (Theory)  | 20               |
| 5    | Contract Costing<br>Cost Records (Theory)<br>Concept of Cost Audit Reconciliation of Cost and Financial Accounts                 | 20               |

**Reference / Text –Books / Additional Reading:**

1. Arora M.N. – Cost Accounting, Vikas, New Delhi
2. Jain S.P., Narang K.I. – Cost Accounting, Kalyani, New Delhi
3. Khan M.Y., Jain P. K. – Management Accounting, Tata Mcgrow Hill
4. Nigam & Sharma – Advanced Cost Accounting, Himalaya
5. M.E. Tukaram Rao – Cost Accounting – New Age Publication, New Delhi
6. Talsian P. C. – Practical Costing, Vikas, New Delhi.



T.Y.B.Com.

**OPTIONAL GROUP: ACCOUNT&FINANCE:**

Paper No: **06: AC-5 Management Accounting**

**Total Marks: 100**

**Objective:** The objective of this course is to enable the students to have such minimum knowledge of Finance and accounting as it is applicable to business and corporate situations.

| Unit | Detailed Syllabus   | Marks/<br>Weight |
|------|---|------------------|
| 1    | Management Accounting (Theory)<br>Meaning, Nature, Scope, Function, Role, Tools and Techniques Difference<br>Ratio Analysis                     | 20               |
| 2    | Fund Flow Analysis<br>Cash Flow Analysis  | 20               |
| 3    | Marginal Costing<br>Differential Costing  | 20               |
| 4    | Common Size and Comparative Statement Analysis<br>Budgetary Control (Theory)  | 20               |
| 5    | Accounting and Reporting of The Effects of Changes in Price<br>CPP Method<br>CCA Method<br>Reporting (Theory)<br>Meaning, Types of Reports, MIS | 20               |

**Reference / Text –Books / Additional Reading:**

1. S.P. Gupta – Management Accounting, Sahitya Bhavan, Agra
2. Ravi M. Kishor – Advanced Management Accounting, Taxman
3. Pander I. M. – Essential of Management Accounting, Vikas
4. Anthony Robert – Principles of Management Accounting, Irwin
5. kalpana R. S., Atkinson A.A. – Advanced Management Accounting, Prentice
6. S.D. Gupta – Management Accounting, Agra
7. Horngren Charles – Introduction to Management Accounting, Prentice



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**OPTIONAL GROUP: ACCOUNT&FINANCE:**

Paper No: 07: AC-6 **Financial Accounting**

**Total Marks: 100**

**Objective:** The objective of this course is to enable the students to have such minimum knowledge of Mathematics as is applicable to business and economic situations.  
The objective of this course is to enable the students to have such minimum knowledge of Finance and accounting as it is applicable to business and corporate situations.

| Unit | Detailed Syllabus   | Marks/<br>Weight |
|------|---|------------------|
| 1    | Financial Management (Theory)<br>Meaning, Profit / Wealth Maximization, Finance Functions etc.<br>Cost of Capital | 20               |
| 2    | Capital Structure<br>Management of Working Capital (Theory)   | 20               |
| 3    | Dividend Policy<br>Walter's Model, Gordon's Model<br>Management of Cash (Theory)                                  | 20               |
| 4    | Leverage<br>Management of Receivables (Theory)  | 20               |
| 5    | Capital Budgeting<br>Management of Inventories (Theory)   | 20               |

**Reference / Text –Books / Additional Reading:**

1. Vanhome – Financial Management and Policy, Prentice
2. Khan & Jain – Financial Management, Tata
3. Pandey I.N. – Financial Management, Vikas
4. Ravi Kishor - Financial Management, Taxman
5. Prasannachandra – Financial Management, Tata
6. S.N. Maheshwari – Financial Management, S.Chand



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**OPTIONAL GROUP: MARKETING:**

Paper No: **05: BM-4 Advertising and Sales Promotion**

**Total Marks 100**

**Objective:** The objective of the course is to acquaint students with the basics of advertising and sales promotion.

| Unit | Course content  | Marks |
|------|---|-------|
| 1    | Communication Process: Basic communication process, role of source; Encoding and decoding of message, media, audience, feedback, and noise. Advertising and Communication mix: Different advertising functions; Types of advertising; Economic aspects of advertising; Advertising process -an overview; Setting advertising objectives and budget. | 20    |
| 2    | Creative Aspects of Advertising: Advertising appeals, copy writing, headlines, illustration, message, copy types; Campaign planning. Advertising Media: Different types of media; Media planning and scheduling.  | 20    |
| 3    | Impact of Advertising: Advertising agency roles, relationship with clients, advertising department; Measuring advertising effectiveness; Legal and ethical aspects of advertising.  | 20    |
| 4    | Sales Promotion: Meaning, nature, and functions; Limitation of sales promotion; Types of sales promotion schemes; Consumer and trade, sales promotion.  | 20    |
| 5    | Sales Promotion Schemes: Sampling; Coupon; Price off; Premium plan; consumer U contests and sweeps takes; POP displays; Demonstration: Trade fairs and exhibitions; Sales promotion techniques and sales force.   | 20    |

**Reference / Text –Books / Additional Reading:**

1. Aaker, David and Myers John G., et.al: Advertising Management; Prentice Hall of India, New Delhi.
2. Border W.H: Advertising; John Wiley, NY.
3. Ogivy D.: Ogivy on Advertising; Longman Publication.
4. Aaker Daind A, Batra Rajeev, Myers G: Advertising Management; Prentice Hall of India, New Delhi.
5. Sengupta Subroto: Brand Positioning Strategies for Competitive Advantage; Tata McGraw Hill, New Delhi.
6. Coundiff Still and Govani: Sales Management; Prentice Hall, New Delhi
7. Rorsiter John R, Percy Larry: Advertising and Promotion Management; McGraw Hill, New York.
8. Sundage, Fryburger, Rotzoll: Advertising Theory and Practice: AITBS, New Delhi.



**T.Y. B.Com.  
MARKETING**

**OPTIONAL GROUP: MARKETING:**

Paper No: **06: BM-5 Agriculture and Rural Marketing**

**Total Marks 100**

**Objective:** The objective of this course is to expose the students to the peculiarities of agricultural and rural marketing in the Indian context.

| Unit | Course content   | Marks |
|------|--|-------|
| 1    | Rural Marketing importance, nature, and scope: Rural vs urban marketing; Definition of rural area. Understanding Rural Marketing Environment: Geographical, economic, socio-cultural and infrastructural factors, and their influence on marketing operations. | 20    |
| 2    | Rural Consumer: Characteristics: Attitudes and behaviour; Buying patterns and influences; Segmenting rural markets.  | 20    |
| 3    | Rural Marketing Strategies: Product planning for rural markets, quality, and size; Packaging and branding decisions; Pricing decisions.  | 20    |
| 4    | Promotion and Distribution in Rural Markets: Media and copy decisions; Distribution channels and logistics in rural markets.   | 20    |
| 5    | Marketing of Agricultural Inputs: Pricing and distribution of agricultural products; Role of government and organizations in marketing of agricultural products; Cooperative marketing; Problems in agricultural marketing.                                    | 20    |

**Reference / Text –Books / Additional Reading:**

1. Rajagopal: Management Rural Business; Wheeler Publications, New Delhi.
2. Neelameghan S: Marketing in India: Cases and Readings; Vikas Publishing House, New Delhi.
3. Gopaldaswamy TP: Rural Marketing; Wheeler Publishers, New Delhi.
4. Nayyar H and Ramaswamy P: Globalization and Agricultural Marketing; Rawat Publications, Jaipur.
5. Memoria CB: Agriculture Marketing; Himalaya Publishing House, New Delhi.



T.Y. B.Com.

**OPTIONAL GROUP: MARKETING:**

Paper No: 07: **BM-6 Distribution and Retailing**

**Total Marks 100**

**Objective:** The objective of this course is to acquaint students with distribution methods and retailing system.

| Unit | Course content  | Marks |
|------|---|-------|
| 1    | Importance of Distribution in Marketing: Emerging trends and challenges; Distribution channel decisions and logistics issues.   | 20    |
| 2    | Distribution Channel System: Functions and types of channels; Wholesaling –nature and importance; Type of wholesales and their functions; Channel management.   | 20    |
| 3    | Retailing: Types and functions; Departmental stores, convenience stores, supermarkets, types markets, chain stores, specialty stores; Door-to-door selling; Direct marketing; Retail vending machines; Retail through electronics channels; Mail order houses; Retail cooperatives. | 20    |
| 4    | Channels Selection and Motivation: Factors affecting channels decision; Motivating channel members; Conflict resolution; Distribution audit and control.  | 20    |
| 5    | Distribution Location Decisions: Inventory control; Warehousing and transportation planning. Wholesaling and Retailing in India: Developments and issues.   | 20    |

**Reference / Text –Books / Additional Reading:**

1. Luiek, Ziegler, et.al: Sales Promotion and Modern Merchandising;
2. Stem, and Ansary, and Coughlan: Marketing Channels; Prentice Hall of India, New Delhi.
3. Wamer, David S.: Marketing and Distribution; McMillan, NY.
4. Pyle Joseph: Marketing Principles; McMillan, NY.
5. Doughlas L, et al: Fundamentals of Logistics and Distribution; Tata McGraw Hill, New Delhi..



T.Y. B.Com.

**OPTIONAL GROUP: BANKING & INSURANCE:**

Paper No: **05: BI-4 Fundamentals of Insurance**

**Total Marks 100**

**Objective:** This course enables the students to know the fundamentals of insurance.

| Unit | Course Content  | Marks |
|------|---|-------|
| 1    | An introduction to Insurance: definition and nature of insurance, evolution of insurance , purpose and need of insurance, types of insurance, principles of insurance   | 20    |
| 2    | Short details about various Insurance Institutions: insurance as a security tool economic and commercial significance of insurance, functions & characteristics of insurance, introduction to risk, risk management, measurement of risk and mortality tables, calculation of premium ,payment of bonus | 20    |
| 3    | Fundamentals of agency law: definition of an agent , agents regulations, agent's compensation, functions of the agent, medical underwriting-nomination-procedure for settlement of policy claims, over view on life marine/fire/general insurance, Life Insurance products/plans                        | 20    |
| 4    | Insurance contract: personal insurance, property insurance ,insurable interest utmost good faith, assignment and nomination, policy construction, classification of investment schemes, options and guarantees  | 20    |
| 5    | Institutes for Insurance Education and training, Insurance List of websites related to insurance industry, Postal Insurance, Health Insurance, Motor Insurance  | 20    |

**Reference / Text –Books / Additional Reading:**

1. Mishra M .N : Insurance Principles and Practises; S.Chand & Co; New Delhi
2. Insurance Regulatory Development Act 1999
3. Life Insurance Corporation Act 1956
4. Kshitij Patukale: Insurance for Every One; Macmillan India Ltd
5. I.C. -01 Principles of Insurance , Insurance Institute of India
6. McCarthy J.E. : Basic Marketing –A Managerial Approach :McGraw Hill ,New York.



T.Y. B.Com.

**OPTIONAL GROUP: BANKING & INSURANCE:**

Paper No: 06: BI-5 Insurance Management

**Total Marks 100**

**Objective:** The Objective of this course is to acquaint the students with the basics of financial and tax planning in the area of insurance

| Unit | Course Content   | Marks |
|------|--|-------|
| 1    | Comparison between different products offered vis -a -vis premium and coverage-tax benefits- pricing policies-channels of distribution-Endowment policies, application form for renewal of license for insurance agent, license renewal, matters to be stated in life insurance policy       | 20    |
| 2    | Insurance documents including proposal forms and other relevant forms, first premium receipt, renewal premium receipt, endorsement, renewal notice/bonus notice, policy documents, nature of loss, survey of losses procedure for preparing claim settlements, responsibilities of adjusters | 20    |
| 3    | Computation of premium and bonus, extra premium, surrender value and paid up value, maturity claim documents forms, premium payment- lapse short details about insurance companies in India  | 20    |
| 4    | Set-up of Life Insurance Organization, company profile, life cycle needs, matching of the customer's needs and requirement to available product, insurance abbreviations and terminology   | 20    |
| 5    | Insurance Marketing- ULIPs, code of conduct for insurance agents concept of Ombudsman and insurance claim  | 20    |

**Reference / Text –Books / Additional Reading:**

1. Insurance Regulatory Development Act 1999
2. IC-33 Life Insurance , Insurance Institute of India -Mumbai
3. Life Insurance Corporation Act 1956
4. Gupta OS : Life Insurance :Prank Brothers, New Delhi .
5. Mishra M .N : Life Insurance Corporation Of India Vols I,II &III Raj Books,Jaipur
6. McCarthy J.E. : Basic Marketing –A Managerial Approach :McGraw Hill ,New York.
7. Kshitij Patukale: Insurance for Every One; Macmillan India Ltd.





T.Y. B.Com.

**OPTIONAL GROUP: BANKING & INSURANCE:**

Paper No: 07: BI-6: **Legislative Insurance Framework**

**Total Marks 100**

**Objective:** This course acquaints the students with the Legislative Framework with regard to Insurance.

| Unit | Course Content   | Marks |
|------|--|-------|
| 1    | Insurance Act 1938-Agents Regulations -Rural Marketing importance, nature, and scope   | 20    |
| 2    | L I C Act 1956- Basic Marketing principles -Personal Selling - Sales Promotion:  | 20    |
| 3    | IRDA Act, 1999- code of conduct in advertisement and publicity areas, IRDA-rules & regulations to become an agent  | 20    |
| 4    | Consumer protection act, Ombudsman scheme, income tax act, married women property act and contract act as relevant to the conduct of Insurance business, health related insurance, Concept of marketing, insurance salesmanship, consumer behavior | 20    |
| 5    | Specimen of proposal/application form for Insurance agent, insurance terminology, rural insurance, code of conduct for insurance agents and consultants  | 20    |

**Reference / Text –Books / Additional Reading:**

1. Mishra M .N : Insurance Principles and Practises; S.Chand & Co; New Delhi
2. Insurance Regulatory Development Act 1999
3. Life Insurance Corporation Act 1956
4. IC-79 Liability & Engineering Insurance , Insurance Institute of India
5. Gupta OS : Life Insurance :Prank Brothers, New Delhi
6. Vinayakam N, Radhaswamy and Vasudevan SV; Insurance – Principles and Practice ,S. Chand and Co.,New Delhi.
7. Kshitij Patukale: Insurance for Every One; Macmillan India Ltd
8. Mishra M .N : Life Insurance Corporation Of India Vols I,II &III Raj Books,Jaipur
9. McCarthy J.E. : Basic Marketing –A Managerial Approach :McGraw Hill ,New York.



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**OPTIONAL GROUP: STATISTICS:**

Paper No: 05: ST-4: Applied Statistics

Total Marks 100

| Unit       | Detailed Syllabus   | Marks |
|------------|---|-------|
| Unit – I   | <b>Statistical Description of Data:</b><br>Introduction of Statistics, Collection of Data, Method of collection of data, Types of collection of data, Presentation of Data, Frequency Distribution, Graphical Representation of Frequency Distribution.   | 20    |
| Unit– II   | <b>Measures of Central Tendency &amp; Dispersion:</b><br>Definition of central tendency, Arithmetic Mean, Median, Mode, Geometric Mean & Harmonic Mean, Definition of Dispersion, Range, Mean Deviation, Standard Deviation, Quartile Deviation.  | 20    |
| Unit – III | <b>Moments</b><br>Moments, Definition of Central Moments, Raw Moments, Relation Between Raw Moments & Central Moments, Uses of moments for measuring Skewness & Kurtosis of a frequency Distribution  | 10    |
|            | <b>Association of Attributes:</b> For Two attributes Types of Association, Consistency of data, Proportion method, Comparison of Frequencies method, Yule’s method of coefficient of Association, Coefficient of colligation.   | 10    |
| Unit – IV  | <b>Vital Statistics:</b> Introduction, Definition of Vital Statistics, Uses of Vital Statistics, Measurement of Fertility, Reproduction Rates Measurement of Mortality (i) Crude Death Rate (ii) Specific Death Rate (iii) Standardize Death Rate (iv) Infant Mortality Rate Computation of Fertility rates: (i)SBR (ii)GFR (iii)Age SFR (iv)TFR Construction of life tables and examples | 10    |
|            | <b>Official Statistics:</b> Introduction, working of statistical organization in India, main sources of Statistical Data in India, Documents produced by Statistical Organizations in India, Census, registration system of deaths and births in India.   | 10    |
| Unit– V    | <b>Interpolation and Extrapolation:</b> Introduction, Significance of Interpolation and Extrapolation, Assumptions of Interpolation and Extrapolation, Methods of Interpolation (i) Newton forward difference method (ii) Newton Backward difference method (iii) Lagrange’s Method (iv) Binomial Distribution method   | 20    |

**Reference / Text –Books / Additional Reading:**

1. Fundamental of Applied Statistics: S. C. Gupta & V. K. Kapoor.
2. Business Statistics, B. S. Shah prakashan.
3. Fundamental of Statistics: S. C. Gupta, Himalaya Publishing House.



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**OPTIONAL GROUP: STATISTICS:**

Paper No: **06: ST-5: Operational Research**

**Total Marks 100**

| Unit       | Detailed Syllabus   | Marks |
|------------|---|-------|
| Unit – I   | Introduction of OR, History of OR, Application of OR, Linear Programming(concept), Structure of L.P, Assumption of L.P, Uses & Limitations of L.P, General & standard forms of LPP, Graphical method in solving LPP, Simplex method for maximum 3 variables & 3 constraints, Simple examples based on above methods. Duality of L.P.P, Relation between Dual and Primal problems, Formulation of Dual problem from primal problems. | 20    |
| Unit– II   | <b>Transportation problem:</b> Introduction, Mathematical formulation, Balanced and Unbalanced Transportation Problem, Initial Basic Feasible Solution: North-West corner method, Least Cost Method & Vogel’s Approximation Method. Optimum Solution: Modified Distribution Method. Special Cases in Transportation Problem: Maximization, Unbalanced Transportation problem  | 10    |
|            | <b>Assignment Problem:</b> Introduction of Assignment Problem, Mathematical Model, Hungarian method of solving A.P. Special cases in Assignment Problem: Maximization case of A.P, Unbalanced A.P & its examples.   | 10    |
| Unit – III | <b>Sequencing problem:</b> Notation – Terminology & Assumptions, Processing n – jobs through 2 machines problem, Processing n – jobs through 3 machines problem   | 10    |
|            | <b>Game Theory:</b> Introduction of Game Theory, Players, Strategy, Payoff Matrix, Maximin Principle, Minimax Principle, Saddle Point, Value of the game. Two person Zero-Sum game. Game with pure Strategies, Game with Mixed Strategies, Dominance Property.  | 10    |
| Unit – IV  | <b>Network analysis:</b> Introduction of PERT & CPM, Uess of PERT & CPM, Basic difference between PERT & CPM, Rules for constructing Network, Draw Network, CPM Method: Forward Pass Method, Backward Pass Method, Float of an Activity & Event.  | 20    |
| Unit– V    | <b>Decision Theory:</b> Introduction, Elements of Decision Theory, Types of Decision making Environment (i)Decision making under certainty (ii)decision making under uncertainty , expected Value of Perfect Information ,Decision Tree.  | 20    |

**Reference / Text –Books / Additional Reading:**

1. J.K.Sharma: O.R.: Theory & Application – Macmillan India Ltd
2. Kantiswaroop, Gupta and Manmohan: Operations Research- Sultan Chand & Sons
3. Hamdy A. Taha: Operations Research-Prentice Hall of India Private ltd.
4. R.Panneerselvam: Operations Research –Prentice Hall of India Private ltd.
5. V. K. Kapoor: Operations Research (Techniques for Management), Sultan Chand & Sons.



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**OPTIONAL GROUP: STATISTICS:**

Paper No: 07: ST-6: **Introduction to MS-Officer and Internet**

**Total Marks 100**

| Unit       | Detailed Syllabus   | Marks |
|------------|---|-------|
| Unit – I   | <b>Introduction to Computers:</b> Introduction, Characteristics of a Computer, History of Computers, Generation of Computers, Classification of Computers, Concepts of Hardware, Software, Operating System. Popular Operating Systems for PCs, Application Programs and Custom Software.<br><b>Input/Output Devices:</b> Floppy Disk & Hard Disk, Visual Display Unit, Keyboard, Mouse, CD & DVD ROM. Printers (Line, Dot Matrix, Inkjet, Laser) | 20    |
| Unit– II   | <b>Introduction to MS-WORD :</b> Concept of Word-Processing, Advantages of Word Processing, Basics in Ms-Word, Editing a Document, Formatting Text and Paragraph, Finding and Replacing Text and Checking Spelling, Columns, Tables and different features of Ms-Word.  | 20    |
| Unit – III | <b>Introduction to MS-EXCEL:</b> Electronic Worksheet, Advantages of using an Electronic Worksheet, Introduction to Ms-Excel, Different features of Ms-Excel: Creating Charts in Ms- Excel, Uses of Different Financial and Statistical functions in Ms-Excel.  | 20    |
| Unit – IV  | <b>Introduction to Power-Point:</b> Introduction to PowerPoint, Creating a Presentation, PowerPoint Views, Running a Slide Show, Printing a Presentation. Exercise of preparing a PowerPoint Presentation.  | 20    |
| Unit– V    | <b>Internet and Web features:</b> Introduction to Internet, Web Browsers and Browsing, Using a Browser, Electronic Mail, How Email works, Using Email from a personal Computer, Browsing the World Wide Web, What are Computer Viruses? Major types of Computer Viruses, prevention and cure.   | 20    |

**Reference / Text –Books / Additional Reading:**

PC Software made Simple : R.K. Taxali

The Internet Book: Douglas E. Comer



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**OPTIONAL GROUP: MANAGERIAL INFORMATION PROCESSING:**

Paper No: 05: MIP-4: Accounting & DTP Packages

Total Marks 100

| UNIT       | DETAIL SYLLABAS   | MARKS |
|------------|---|-------|
| Unit – I   | <b><u>Accounting Concepts</u></b><br>Introduction to Accounting.<br>Double entry System<br>Book Keeping System<br>Classification of Transaction<br>Types of Accounts<br>Laws of Debits & Credits<br>Introduction to Tally<br>Company info Menu<br>Creation & Selection of company<br>Gateway of Tally | 20    |
| Unit– II   | <b><u>Transaction &amp; Report</u></b><br>Capital Transaction<br>Cash & Debits, Purchase, Sale<br>Return of Sale & purchase<br>Depreciation on Assets<br>Liabilities & Assets Classification<br>Case & Bank Transaction<br>Reports  | 20    |
| Unit – III | <b><u>DTP an Overview</u></b><br>Introduction to DTP<br>DTP Software & it's Application<br>Features & Use of Corel Draw Compare to other DTP Software<br>Painting Tools<br>Starting of Corel Draw   | 20    |
| Unit – IV  | <b><u>Formatting Text &amp; Symbols</u></b><br>Corel Toolbox<br>Working with text<br>Shape & Curve<br>Page Layouts & Outline<br>Mixing files  | 20    |
| Unit– V    | <b><u>Image Designing</u></b><br>Working with images<br>Image effects: Perspective, Leans, Power clip, Blends<br>Visiting Cards, Letter Pad & Advertisement Designing<br>Photo formatting   | 20    |

**Reference / Text –Books / Additional Reading:**

Tally 5.4 Tech Media

Corel Draw 9 in 24 hour Tech Media



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**OPTIONAL GROUP: MANAGERIAL INFORMATION PROCESSING:**

Paper No: 06: MIP-5: **RDBMS**

Total Marks 100

| UNIT       | DETAIL SYLLABAS  | MARKS |
|------------|--|-------|
| Unit – I   | <b><u>Introduction</u></b><br>Key Words –Data, Information, Database Management System (DBMS),<br>Relational DBMS (RDBMS) ,Difference of DBMS v/s RDBMS<br>Entity, Attribute, Tuple Domain set<br>Normalization<br>Dr. E.F Codd’s Rules for RDBMS<br>Introduction to Oracle  | 20    |
| Unit– II   | <b><u>Structured Query Language (SQL*PLUS)</u></b><br>Introduction to SQL, Features of SQL & SQL*PLUS<br>Difference of SQL v/s SQL*PLUS<br>Rules for SQL ,SQL Delimiters<br>Oracle Data Types<br>Components of SQL<br>DDL:-Create, Alter, Truncate, Drop<br>DML:- Insert, Update, Delete,<br>DQL: select<br>Database Constraints - Primary key, Foreign key, Unique Key, Check   | 20    |
| Unit – III | <b><u>Database Objects &amp; Function</u></b><br>Arithmetic, Logical & Not operator<br>Pattern Matching ,Oracle table Dual<br>Oracle Functions - Types of Oracle Function, String & Numeric Function, Date &<br>Conversion Function<br>Grouping, Having Clause, Sub queries & Joins<br>Database index, View, Sequence<br>Transaction Control Language: Commit, Rollback, Savepoint<br>Data control language: Grant, Revoke | 20    |
| Unit – IV  | <b><u>Procedure Language with Data Manipulation</u></b><br>Introduction of PL/SQL, Advantages of PL/SQL<br>Generic PL/SQL Block<br>Writing PL/SQL Code: input/output statements<br>Conditional Control: Simple If, If ..Elsif<br>Iterative Control: Simple Loops, While & For loop   | 20    |
| Unit– V    | <b><u>Introduction to Advanced RDBMS Objects</u></b><br>Cursor<br>Functions<br>Procedures<br>Trigger   | 20    |

**Reference / Text –Books / Additional Reading:**

PL/SQL The Programming Language of Oracle by Ivan Bayross

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**OPTIONAL GROUP: MANAGERIAL INFORMATION PROCESSING:**

Paper No: **07: MIP-6: Practical**

**Total Marks 100**

Practical exercises of following theory papers are to be carried out by the students:

| <b>Title of the paper</b>         | <b>Marks</b> |
|-----------------------------------|--------------|
| Accounting & DTP Package (MIP-04) | 50           |
| RDBMS (MIP-05)                    | 50           |
| <b>Total</b>                      | <b>100</b>   |



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**OPTIONAL GROUP: TRANSPORT, TOURISM & HOTEL MANAGEMENT:**

Paper No: **05: TT&HM-4: Tourism Operations & Marketing – IV**

**Total Marks: 100**

**Objective:** The study of the paper will make students learn about operation of tour and travel agency and its marketing

| Unit       | Course Content   | Marks |
|------------|--|-------|
| Unit – I   | Travel Agency: departmentation of agency, managerial responsibilities, use of technology                             | 20    |
| Unit – II  | Dealing with travel providers, public relations, communication skills, personality development                       | 20    |
| Unit – III | Types of hotels, restaurants, guides and escorts   | 20    |
| Unit – IV  | Tourism Terminology, Understanding tourism market, elements in tourism operations, Introduction to the marketing mix | 20    |
| Unit – V   | Marketing, definition, concept, features of tourism marketing, selling & marketing                                   | 20    |

**Reference / Text –Books / Additional Reading:**

1. [Advertising and Hotel Management, 01 Edition](#) by [M. C. Metti](#) Publisher : Anmol Publisher
2. [Tourism and Hotel Management](#) by Pushpinder S Gill Publisher: Anmol Publisher
3. [Hotel Management And Tourism](#) by [Ravindra Verma](#) Publisher: Centrum Press
4. [Modern technology in hotel management and operations](#) by [Kochhar B K](#) Publisher: Cyber Tech Publications
5. [Fundamentals Of Hotel Management And Operations](#) by [S. K. Singh](#) Publisher: Centrum Press
6. Hotel Management and Catering by M.C.Metti Publishers : Anmol Publishers
7. Hotel Management & Hospitality Administrations – Experts compilation Publisher: Arihant Publications
8. [Hotel Operations Management](#) by [David K. Hayes, Jack D. Ninemeier](#) Publisher: Pearson





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**OPTIONAL GROUP: TRANSPORT, TOURISM & HOTEL MANAGEMENT:**

Paper No: **06: TT&HM-5: Front Office Management – V**

**Total Marks: 100**

**Objective:** The paper focuses on the front office management of the hotel, that is the most important part for the study on hotel management

| Unit       | Course Content  | Marks |
|------------|---|-------|
| Unit – I   | Managing front office operations, front office organisational structure, managing reservation, check in-check out process | 20    |
| Unit – II  | Office management, basics of computer application, human resource management, principles & practice of management         | 20    |
| Unit – III | Abbreviations used in hotel business, tour management and marketing   | 20    |
| Unit – IV  | Hygiene & sanitation, safety & security,  | 20    |
| Unit – V   | Business Communication-Definition-Types-Barriers  | 20    |

**Reference / Text –Books / Additional Reading:**

1. Front Office Management: S.K.Bhatnagar
2. Front Office Procedures-Michael L Kasavana
3. Hotel Front Office Management – James. A. Bardi [Hotel Front Office: Operations And Management](#) by [Jatashankar R Tewari](#) Publisher: Oxford University Press India
4. Maintenance and Engineering for lodging and food service Facilities by M R FrankDBorcnik –John Wiley and sons,New York.
5. Management Operations Research –M Satyanarayan & Lalitha Raman – Himalaya Publishing House, Bombay, 400004.
6. Food and beverage service-D.R.Lilicrap .
7. [Human Resource Management : Text and Cases](#) by [K. Aswathappa](#) Publisher: Tata McGraw - Hill
8. [Hotel Management And Security](#) by [Vinod Nair](#), Cyber Tech Publisher



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**OPTIONAL GROUP: TRANSPORT, TOURISM & HOTEL MANAGEMENT:**

Paper No: 07: TT&HM-6: Tourism in India – VI

**Total Marks: 100**

**Objective:** The paper covers the conceptual framework of tourism in India, tourist places, development, problems and challenges.

| Unit       | Course Content                               | Marks |
|------------|--|-------|
| Unit – I   | Religious places in India, heritage of India | 20    |
| Unit – II  | Tourism in J&K , Tourism in Himachal Pradesh | 20    |
| Unit – III | Tourism in Rajasthan                         | 20    |
| Unit – IV  | Tourism in Uttar Pradesh                     | 20    |
| Unit – V   | Tourism in Kerala                            | 20    |

**Reference / Text –Books / Additional Reading:**

1. India Guide: The Most Comprehensive Guide To India Author: [Outlook Group and Publishers](#)
2. [India Road Atlas \(Paperback\)](#) by [Eicher Goodearth](#)
3. India (Country Travel Guide): [Sarina Singh, Michael Benanav, Lindsay Brown](#) Publisher: Lonely Plane
4. [Ladakh: Driving Holidays in the Himalayas \(Paperback\)](#) by [Koko Singh](#)
5. [A Search In Secret India \(Paperback\)](#) by [Paul Brunton](#) Publisher: Ebury Press
6. [Driving Holidays Across India \(Paperback\)](#) Publisher: Outlook
7. [Portraits From Ayodhya: Living India's Contradictions \(Paperback\)](#) by [Scharada Dubey](#)
8. Short Escapes from Bengaluru by Supriya Sehgal, Bikram Ghos, Puneetinder Kaur Sidhu  
Publisher: Lonely Planet
9. [Outlook Traveller Kerala With Lakshadweep](#) by [Vinod Mehta](#) Publisher: Elsevier
10. Tourism in India [Vijay Kumar Gupta](#) Gyan Publishing House,