Shikshanmaharshi Dr. Bapuji Salunkhe

Shri Swami Vivekanand Shikshan Sanstha's

Vivekanand College, Kolhapur
(An Empowered Autonomous Institute)

कोल्हापूर
१९६४

DEPARTMENT OF COMMERCE

B. Com. Part – II

Semester-III&IV

Syllabus

Under Choice Based Credit System

Group- A (Major Accountancy Minor Business Administration)
(As Per NEP-2020 Guidelines)
NEP 2.0 2025-2026

To be implemented from Academic Year 2025- 2026

Second Year Semester-III & IV

Sr. No.	Course Abbr.	Course code	Course Name	Teaching Scheme Hours/week		Examination Scheme and Marks				Course Credits
				TH	PR	ESE	CIE	PR	Marks	
Semester-III										
1	DSC-1-V	2DSC02ACC31	Accountancy- V (Corporate.Accounting-I)	2	-	40	10	-	50	2
2	DSC-1-VI	2DSC02ACC32	Accountancy- VI (Corporate.Accounting-II)	2	-	40	10	-	50	2
3	DSC-2-I	2DSC02MFS31	Indian Financial system-I	2	-	40	10	-	50	2
4	DSC-2-II	2DSC02MFS32	Indian Financial system-II	2	-	40	10	-	50	2
5	MIN-I	2MIN02BAM31	Business Administration-V (Marketing Management -I	2	-	40	10	-	50	2
6	MIN-II	2MIN02BAM32	Business Administration -VI (Marketing Management -II)	2	-	40	10	-	50	2
7	OEC-V	2OEC02ECO31	Indian Business Environment-I	2	-	40	10	-	50	2
8	OEC-VI	2OEC02ECO32	Indian Business Environment-II	2	-	40	10	-	50	2
9	SEC-III	2SEC02STA31	Business Statistics- III	2		40	10	-	50	2
10	AEC-III	2AEC02ENG31	English for Business Communication- III	2	-	40	10	-	50	2
11	VEC-II	2VEC02EVS31	Environmental Studies-I	2		40	10	-	50	2
Total				22	-	440	110	-	550	22
Semester-IV										
1	DSC-1-VII	2DSC02ACC41	Accountancy- VII (Corporate.Accounting-III)	2	-	40	10	-	50	2
2	DSC-1-VIII	2DSC02ACC42	Accountancy- VIII (Corporate.Accounting-IV)	2	-	40	10	-	50	2
3	DSC-2-III	2DSC02MFS41	Money & Banking-I	2	-	40	10	-	50	2
4	DSC-2-IV	2DSC02MFS42	Money & Banking-II	2	-	40	10	-	50	2
5	MIN-III	2MIN02FUE41	Business Administration-VII (Fundamentals of Entreprenuership -I	2	-	40	10	-	50	2
6	MIN-IV	2MIN02FUE42	Business Administration -VIII (Fundamentals of Entreprenuership -II)	2	-	40	10	-	50	2
7	OEC-VII	2OEC02ECO41	Business Economics- V	2		40	10	-	50	2
8	OEC-VIII	2OEC02ECO42	Business Economics- VI	2		40	10	-	50	2

9	SEC-IV	2SEC02STA41	Business Statistics- IV	2	-	40	10	-	50	2
10	AEC- IV	2AEC02ENG41	English for Business Communication- IV	2	-	40	10	-	50	2
11	VEC-III	2VEC02EVS41	Environmental Studies-II	2	-	50	-	-	50	2
			Total	**22**		**440**	**110**	**-**	**550**	**22**

Abrr. TH-Theory, PR-Practical, ESE- End Semester Examination, CIE-Continuous Internal Examination

Note: Minimum Passing for 40 Marks Theory Paper = 14 marks

Minimum Passing for 20 Marks Theory Paper = 07marks

Minimum Passing for 10 Marks Internal Evaluation = 4 marks

Minimum Passing for 5 Marks Internal Evaluation = 02 marks

Vivekanand College, Kolhapur

(An Empowered Autonomous Institute)
B.Com Part -II, Semester -III (NEP-2.0)
Group –A (Major Accountancy minor Business Administration)
Marketing Management Paper –I
Theory: 40 Marks   Teaching Hours: 30   Credit: 2
w.e.f. June 2025

Course outcomes: After successful completion of this course, the students will be able to	
1.	Understand the concept of marketing
2.	Be familiar with the concept of marketing environment
3.	Identifies buying behavior of consumer
4.	Demonstrate the concept of market segmentation, market targeting, and positioning

Module	Content	Teaching Hrs
I	**A-Introduction of Marketing** Meaning & Definition of Marketing- Features of Marketing Importance of Marketing, Core Concepts of marketing, Scope of Marketing **B-Marketing Environment:** Meaning, Features, Types and Importance of Marketing Environment	(15)
II	**Consumer Behaviour:** Meaning, and Significance of Consumer Behaviour-Factors affecting Consumer Behaviour, Buying Decision process. **Segmentation, Targeting & Positioning:** Concept and importance and Bases of market segmentation, Concept of Targeting, Concept of Positioning,	(15)

Reference Books	1) S.A.Sherlekar, "Marketing Management", Himalaya Publishing House, Mumbai. 2) Philip Kotler : Marketing Management, Prentice Hall of India Ltd, New Delhi. 3) Marchannd&B.Vardharajan: An introduction to Marketing, Vikas Publishing House, Ansari Road,New Delhi. 4) Dr. C. N. Sontakki : Marketing Management Kalyani Publications New

Vivekanand College, Kolhapur.
(An Empowered Autonomous Institute)
B.Com Part -II, Semester -III (NEP-2.0)
Group - A (Major Accountancy minor Business Administration)
Marketing Management Paper –II
Theory: 40 Marks   Teaching Hours: 30   Credit: 2
w.e.f. June 2025

Course outcomes: After successful completion of this course, the students will be able to	
1.	Be familiar with the product Mix concept
2.	Identifies factors affecting price of a product/service.
3.	Acquire knowledge of place mix
4.	Demonstrate the elements of Promotion Mix

Module	Content	Teaching Hrs
I	**Marketing Mix-I** **A) Product** –Meaning, Types of Product, packaging - Role and functions of packaging, Product life-cycle **B) Price:** Meaning, Importance of price in the marketing mix, factors affecting price of a product/service.	(15)
II	**Marketing Mix-II** A) **Place:** Meaning, types of distribution channels, factors affecting choice of a distribution channel B) **Promotion:** Meaning, four elements of promotion mix	(15)

Reference Books	1. S.A.Sherlekar, "Marketing Management", Himalaya Publishing House, Mumbai. 2. Philip Kotler : Marketing Management, Prentice Hall of India Ltd, New Delhi. 3. Marchannd&B.Vardharajan: An introduction toMarketing, Vikas Publishing House, 5 Ansari Road,New Delhi. 4. Maurice & Mondell & larry Rosenberg - Marketing : Prentice Hall of India Ltd. New Delhi. 5. Mohammad Amanatuallh : Principles of Modern Marketing. Kalyani Publications New Delhi. 6. Dr. C. N. Sontakki : Marketing ManagementKalyani Publications New

Vivekanand College, Kolhapur
(An Empowered Autonomous Institute)
B.Com Part -II, Semester -III (NEP-2.0)
Group – A (Major Accountancy minor Business Administration)
Marketing Management Paper –I & II
w.e.f. June 2025
Marking Scheme

Nature	Marks	Minimum Marks for passing
ESE (End Semester Examination)	40 Marks	14 Marks
CIE (Continue Internal Examination) (Presentation / Oral / Group Discussion/ Role Play- 5 Marks)(Unit Test – 5 Marks)	10 Marks	4 Marks
Total	**50 Marks**	**18 Marks**

Written Examination- ESE (End Semester Examination)
Total Marks:-40   Duration: 2Hrs
Instructions:-
1. All Questions are compulsory

Question	Nature of Question	Marks
Question No.1	A) Choose Correct Alternatives (05 Marks) B) State True or False (05 Marks)	10
Question No.2	Long Answer Question OR Long Answer Question	10
Question No.3	Long Answer Question OR Long Answer Question	10
Question No.4	Write Short Notes (Any Two out of four)	10
	Total	**40**

Vivekanand College, Kolhapur
(An Empowered Autonomous Institute)
B.Com Part- II, Semester-III (NEP 2.0)
Group –A (Major Accountancy Minor Business Administration)
Business Statistics Paper III
Theory: 40 Marks   Teaching Hours: 30   Credit: 2
w.e.f. june 2025

	Course Outcomes:- At the end of this course students will be able to:
1.	Understand the concept of correlation and regression.
2.	AnalyzebivariatedatausingcorrelationandSpearman'srankcorrelation
3.	Understand the concept of fitting of regression lines.
4.	To solve real life problems using concept of correlation and regression.

Unit	Contents	Hours Allotted
1	**Correlation:** Introduction to bivariate data Concept and Definition of correlation Uses and types of correlation: (i)Positive correlation (ii Negative correlation (iii) Perfect correlation (iv)Zero or no correlation. Methods of studying correlation: Scatter diagram, Karl Pearson's correlation coefficient (r): computation of r for ungrouped data, Properties of correlation coefficient (r) (Without proof): (i) $-1 \leq r \leq 1$, interpretation of r=-1, r=0, r=+1. (ii) Effect of change of origin and scale Spearman's rank correlation coefficient (R): computation of R (with and without tie). Numerical problems.	15
2	**Regression:** Concept of regression, Meaning and need. Uses of regression analysis Lines of regression, regression equations, fitting of lines of regression by least square method (Without proof) Regression coefficient b_{xy} & b_{yx} Properties of regression coefficients: (i) The correlation coefficient (r) is the geometric mean of the two regression coefficients (b_{xy} & b_{yx}) . i.e. $r = \sqrt{b_{xy} * b_{yx}}$ (ii) If one of the regression coefficient is greater than one, Then the other must be less than one. (iii) Arithmetic mean of the regression coefficients is greater than or equal to the correlation coefficient. (iv) Regression coefficients are independent of the change	15

	of origin but not of scale. Difference between Correlation and Regression. Numerical problems.	

Reference Books:-

1) Statistical Methods, by Dr.S.P.Gupta, Sultan Chand and Sons Publication.
2) Introduction to Statistics, by C.B. Gupta.
3) Mathematical Statistics, by H. C. Saxena and J. N. Kapur.
4) Business Statistics, by S. S. Desai.
5) Business Statistics, by G. V. Kumbhojkar.
6) Fundamentals of Statistics, by S. C. Gupta.

Note: Use of non-programmable calculator is allowed.

Vivekanand College, Kolhapur
(An Empowered Autonomous Institute)
B.Com Part -II, Semester -III (NEP-2.0)
Group –A (Major Accountancy minor Business Administration)
Corporate Accounting Paper –I
Theory: 40 Marks   Teaching Hours: 30   Credit: 2
w.e.f. June 2025

Course Outcomes-After Successful Completion of this course students will be able to-	
1	Understand issue of shares.
2	Understand forfeiture of shares and reissue of forfeited shares.
3	Understand issue of debentures.
4	Understand the redemption of debentures.

Module	Content	Teaching hours
I	**Issue and forfeiture of shares, Re-issue of forfeited shares:** Meaning of Company, Types of Companies, Share- Meaning, Types of shares, Share Capital , Types of share Capital (Problems on issue of shares at par, Premium and Discount, Calls in arrears, calls in advance, prorata allotment, forfeiture of shares and reissue of forfeited shares.	15
II	**Issue and Redemption of Debentures (Sinking Fund Method only)** Debenture-Meaning, difference between shares and debenture, types of debenture, issue of debenture and redemption of debenture, methods of redemption of debentures (problem on sinking fund method only)	15
	Reference Books: 1. ChouguleRajan - Computerized Accounting 2. Gupta R. L. Radhaswamy M. - Company Account. Sultan Chand and Sons; New Delhi. 3. H. Chakraborty- Advanced Accountancy 4. Jain and Narang- Advanced Accountancy 5. Maheshwari S. N. - Corporate Accounting. Vikas Publication House, New Delhi. 6. Shukla M. C. - Grewal T.S. and Gupta S.C. - Advanced Accounts; S.Chand and Co. New Delhi. 7. S.P. Iyangar - Advanced Accountancy.	

Vivekanand College, Kolhapur

(An Empowered Autonomous Institute)
B.Com Part -II, Semester -III (NEP-2.0)
Group –A (Major Accountancy minor Business Administration)
Corporate Accounting Paper –II
Theory: 40 Marks   Teaching Hours: 30   Credit: 2
w.e.f. June 2025

Course Outcome- After Successful Completion of this course students will be able to-	
1	Know the company final account in vertical format.
2	Do the company final accounts as per schedule III.
3	Know the concept of profit prior to and after incorporation.
4	Apportion the profit/loss in prior and after incorporation period.

Module	Content	Teaching hours
I	**Company Final Account (As per Schedule III to the Indian Companies Act 2013)** Introduction, Schedule III and its features, Final Accounts of Companies in Vertical form only.(with the help of notes to accounts, advanced proforma of Final Accounts)	15
II	**Profit /Loss Prior to and After Incorporation:** Introduction, meaning, accounting treatment, calculation of various ratios- sales ratio, time ratio, special ratio and practical problems.	15
	Reference Books: 1. ChouguleRajan - Computerized Accounting 2. Gupta R. L. Radhaswamy M. - Company Account. Sultan Chand and Sons; New Delhi. 3. H. Chakraborty- Advanced Accountancy 4. Jain and Narang- Advanced Accountancy 5. Maheshwari S. N. - Corporate Accounting. Vikas Publication House, New Delhi. 6. Shukla M. C. - Grewal T.S. and Gupta S.C. - Advanced Accounts; S.Chand and Co. New Delhi. 7. S.P. Iyangar - Advanced Accountancy.	

Marking Scheme and Passing Criteria

B.Com Part -II, Semester –III & IV
Corporate Accounting Paper – I, II, III, IV

Examination	Maximum Marks	Passing Marks
Continuous Assessment (Written Examination)	40	14
Continuous Internal Evaluation (Internal Examination)	10	4
Total	**50**	**18**

I. Internal Assessment:20 Marks

Online Unit Test- 5 Marks	Skill Assessment- 5 Marks 1. Presentation/Assignment 2. Tally Practical(Sem-III)	Total Marks- 10

NATURE OF QUESTION PAPER

B. Com- II- Semester- III & IV
Corporate Accounting Paper – I, II, III IV

Instructions: - 1. All questions are Compulsory.

2.Figure to the right indicates full marks.

3. Use of Calculator is allowed.

Duration: 1.5 Hours   **Total Marks: 40**

Question	Nature of Question	Marks
Question No.1	A) Choose Correct Alternatives (5 Marks) B) State True or False (5 Marks)	10
Question No. 2	Short Notes (Any two out of four)	10
Question No. 3	A) Practical Problem OR B) Practical Problem	10
Question No. 4	A) Practical Problem OR B) Practical Problem	10
Total		**40**

Vivekanand College, Kolhapur
(An Empowered Autonomous Institute)
B.Com Part -II, Semester -IV (NEP-2.0)
Group –A (Major Accountancy minor Business Administration)
Fundamentals of Entrepreneurship Paper –I
Theory: 40 Marks   Teaching Hours: 30   Credit: 2
w.e.f. June 2025

Course Outcomes:	
1.	To familiarize students with the concept of entrepreneur and entrepreneurship.
2.	To enlighten students with entrepreneurship qualities and skills recent trends in Entrepreneurship.
3.	To familiarize students with different theories of Entrepreneurship.
4.	To aware students about Entrepreneurial opportunities.

Module	Syllabus
1	**Entrepreneur:** Concept- classification- functions- qualities of successful entrepreneurs- *concept of Sociopreneur, Edupreneur, Ecopreneur,* Intrapreneur and Netpreneur- Obstacles to become an entrepreneur- Challenges before an entrepreneur in modern era. *Practical: Group discussion on various types of entrepreneurs.*
2	**Entrepreneurship:** Concept- Importance- Theories of entrepreneurship- Joseph Schumpeter's Innovation theory, Knight's risk-taking theory - Entrepreneurship in service Industry- Role of service sector in national economy- opportunities in service sector. *Practical: Power point presentation onopportunities of service industry.*

Learning Resources :
1. Dynamics of Entrepreneurial Development & Management - By Vasant Desai.
2. Udyojakata - By Prabhakat Deshmukh
3. Entrepreneurship Development in India - By C.B. Gupta & N.P. Shrinivasan
4. Project preparation Appraisal, implementation - By Prasanna Chandra
5. Entrepreneurship and small Business management - By Shukla M. B.
6. Entrepreneurial Development - By Khanaka S. S.
7. Entrepreneurial Development - By Godron E. & Natarajan K.

Vivekanand College, Kolhapur
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B.Com Part -II, Semester -IV (NEP-2.0)
Group –A (Major Accountancy minor Business Administration)
Fundamentals of Entrepreneurship Paper –II
Theory: 40 Marks   Teaching Hours: 30   Credit: 2
w.e.f. June 2025

Course Outcomes:	
1.	To aware students with Institutional support for Entrepreneurship Development.
2.	To aware students regarding Government initiative for Entrepreneurship Development
3.	Make students realize the struggle of successful Entrepreneurs.
4.	To motivate students regarding Entrepreneurship through stories of Successful Entrepreneurs

Module	Syllabus
1	**Entrepreneurship Development:** Concept –Processof EDP in India - Institutional support for Entrepreneurship development - EDI, NIESBUD, MCED, DIC – Recent trends – Start up, Stand up, Skill India, Make in India- Incubation Centre- concept and importance. *Practical: Prepare wallpaper on any concept of recent trends or institutional support.*
2	**Stories of Successful Entrepreneurs:** **Male:** *Chitale Brothers (Chitale Dairy), Vijay Menon (Menon& Menon Ltd.),* Hanmantrao Gaikwad (BVG), Sachin Bansal & Binny Bansal (Flipkart). **Female:** Aditi Gupta (Whisper Girl), Veena Patil (Veena World), Vandana Luthra (VLCC), *Sima Shaha (Mohak Lassi center and dairy)*-their entrepreneurial sketch and qualities. *Practical: Take interview of local entrepreneur and write assignment on its entrepreneurial journey.*

Learning Resources :
1.Corporate Law - Bharat Law House Pvt. Ltd. New Delhi. 2. Desai T. R. Indian Contract Act, S. C. Sarkar and sons Pvt. Ltd.- 3. Singh Avtar - The Principles of Mercantile Law. Estem book company, Lukhnow. 4. Kuchal M. C. - Business Law, Vikas Publishing House, New Delhi. 5. Kapoor N. D. - Business Law, Sultan Chand and Sons., New Delhi. 6. Chandha P. R. - Business Law, Galgotia, New Delhi. 7. Gulshan S. S. - Mercantile Law, Excel Books - New Delhi. 8. Bhulchandani S. - Business Law, Himalaya Publishing House. 9. Business Law and Corporate Laws by Tulsian - Tata Mcgraw Hill Publishing.

NATURE OF QUESTION PAPER:

Fundamentals of Entrepreneurship - Paper- I & II

Written Examination
Total Marks = 40 Time=2 hours 30 min

Instructions-	i) All the questions are compulsory. ii) Figures to the right indicate full marks.		
Question	**Nature of Question**	**Marks**	
Question No1.	A. Select the correct alternatives B. State true or false	05 05	
Question No 2.	A. Long Answers a. OR B. Long Answers	10	
Question No 3.	A. Long Answers a. OR B. Long Answers	10	40
Question No 4.	Write Short Notes (Any Two out of Three)	10	
Internal Evaluation: Oral and Presentation			10
Grand Total			**50**

Vivekanand College, Kolhapur
(An Empowered Autonomous Institute)
B.Com Part -II, Semester -IV (NEP-2.0)
Group –A (Major Accountancy minor Business Administration)
Corporate Accounting Paper –III
Theory: 40 Marks   Teaching Hours: 30   Credit: 2
w.e.f. June 2025

Course Outcome- After Successful Completion of this course the student will be able to-	
1	Know the accounting procedure for business combinations.
2	Do the accounting for amalgamation and absorption of companies.
3	Know the computerized accounting.
4	Prepare accounting records by using tally.

Module	Content	Teaching hours
I	**Accounting for Business Combinations:-**Introduction, Meaning and definition of Amalgamation and Absorption of companies, Objectives of Business combinations, Purchase Consideration, Methods of calculation of purchase consideration, Accounting for Amalgamation and Absorption of Companies as per AS – 14. (Purchase Method only)	15
II	**Computer Application through Accounting Package Tally. (Latest Version) -** Preparation of following records on Tally (with inventory). A) Creation of company, Group of Accounts, Ledger Accounts, Feeding of Accounting data- Receipts, Payments. Purchase, Sale,Contra,Journal, Credit Note and Debit Note. B) Inventory Information - Groups, Items and Valuation. C) Generation of Various Accounting Reports. (with practical)	15
	Reference Books: 1. ChouguleRajan - Computerized Accounting 2. Gupta R. L. Radhaswamy M. - Company Account. Sultan Chand and Sons; New Delhi. 3. H. Chakraborty- Advanced Accountancy 4. Jain and Narang- Advanced Accountancy 5. Maheshwari S. N. - Corporate Accounting. Vikas Publication House, New Delhi. 6. Shukla M. C. - Grewal T.S. and Gupta S.C. - Advanced Accounts; S.Chand and Co. New Delhi. 7. S.P. Iyangar - Advanced Accountancy.	

Vivekanand College, Kolhapur
(An Empowered Autonomous Institute)
B.Com Part -II, Semester –IV (NEP-2.0)
Group –A (Major Accountancy minor Business Administration)
Corporate Accounting Paper –IV
Theory: 40 Marks   Teaching Hours: 30   Credit: 2
w.e.f. June 2025

Course Outcome- After Successful Completion of this course the student will be able to-	
1	Know the methods of valuation of shares.
2	Do the valuation of shares by using various methods.
3	Know the liquidation procedure of company.
4	Prepare liquidators final statement of accounts.

Module	Content	Teaching hours
I	**Valuation of shares:**Introduction, Methods of valuation of shares-Intrinsic value method, Market value Method (Capitalization of profit and dividend basis) Fair value method.	15
II	**Accounting for Liquidation of Companies:** Introduction, methods of winding up/liquidation, Appointment of liquidator, Priority or order of payment in liquidation, Preparation of Liquidators Final Statement of Account.	15
	Reference Books: 1. ChouguleRajan - Computerized Accounting 2. Gupta R. L. Radhaswamy M. - Company Account. Sultan Chand and Sons; New Delhi. 3. H. Chakraborty- Advanced Accountancy 4. Jain and Narang- Advanced Accountancy 5. Maheshwari S. N. - Corporate Accounting. Vikas Publication House, New Delhi. 6. Shukla M. C. - Grewal T.S. and Gupta S.C. - Advanced Accounts; S.Chand and Co. New Delhi. 7. S.P. Iyangar - Advanced Accountancy.	

Note: College should make a provision of necessary computers and accounting software for commerce department to train the students in Computerised Accounting as prescribed in the syllabus.

Marking Scheme and Passing Criteria

B.Com Part -II, Semester –III & IV
Corporate Accounting Paper – I, II, III, IV

Examination	Maximum Marks	Passing Marks
Continuous Assessment (Written Examination)	40	14
Continuous Internal Evaluation (Internal Examination)	10	4
Total	**50**	**18**

I. Internal Assessment:20 Marks

Online Unit Test- 5 Marks	Skill Assessment- 5 Marks 1. Presentation/Assignment 2. Tally Practical(Sem-III)	Total Marks- 10

NATURE OF QUESTION PAPER

B. Com- II- Semester- III & IV

Corporate Accounting Paper – I, II, III IV

Instructions: - 1. All questions are Compulsory.

2. Figure to the right indicates full marks.

3. Use of Calculator is allowed.

Duration: 1.5 Hours **Total Marks: 40**

Question	Nature of Question	Marks
Question No.1	A) Choose Correct Alternatives (5 Marks) B) State True or False (5 Marks)	10
Question No. 2	Short Notes (Any two out of four)	10
Question No. 3	A) Practical Problem OR B) Practical Problem	10
Question No. 4	A) Practical Problem OR B) Practical Problem	10
Total		**40**

Vivekanand College, Kolhapur
(An Empowered Autonomous Institute)
B.Com Part- II, Semester-IV (NEP 2.0)
Group –A (Major Accountancy Minor Business Administration)
Business Statistics Paper IV
Theory: 40 Marks   Teaching Hours: 30   Credit: 2
w.e.f. june 2025

Course Outcomes:- At the end of this course students will be able to:	
1.	Understand concept of Time series and Index number.
2.	Measure trend and seasonal indices in time series.
3.	Compute simple and weighted index numbers.
4.	Implement appropriate methods of construction of Index numbers to solve real life problems.

Unit	Contents	HoursAllotted

1	**Time Series:**
	Definition and uses of time series, components of time series.
	Additive and multiplicative models.
	    Methods of determination of trend: method of moving averages, method of progressive averages, method of least squares. (only for straight line)
	    Method of determination of seasonal variations: Simple average Method.
	    Numerical problems.
		15

2	**Index Number:**
	    Need and meaning of index number.
	    Problems involved in construction of index number.
	    Price, quantity and value index number.
	    Simple (unweighted) and weighted index number.
	      Weighted index numbers: Laspeyre's, Paasche's and Fisher's index numbers.
	Cost of living index number: Definition, construction by using family budget method and Expenditure method.
	    Uses of index numbers
	      Numerical problems.
		15

Reference Books:-
1) Statistical Methods, by Dr.S.P.Gupta, Sultan Chand and Sons Publication.

2) Introduction to Statistics, by C.B. Gupta.
3) Mathematical Statistics, by H. C. Saxena and J. N. Kapur.
4) Business Statistics, by S. S. Desai.
5) Business Statistics, by G. V. Kumbhojkar.
6) Fundamentals of Statistics, by S. C. Gupta.

Note: Use of non-programmable calculator is allowed.

Marking Scheme

1. **CA= 40 Marks** (Written Examination)
2. **CIE=10 Marks** (Assignment 5 Marks, Online test –5 Marks)

Nature of Question Paper for CA
Written Examination

Total Marks=40   Time=02 hours

Instructions:
      1.All questions are compulsory.

Question	NatureofQuestion	Marks
Question No. 1	Short answers (Any two out of three)	10
Question No. 2	A. Long answer/Problem OR B. Long answer/Problem	10
Question No. 3	A. Long answer/Problem OR B. Long answer/Problem	10
Question No.4	Short notes (Any two out of four)	10
Total Marks		**40**