

“Dissemination of Education for Knowledge, Science and Culture”

- Shikshanmaharshi Dr. Bapuji Salunkhe

Shri Swami Vivekanand Shikshan Sanstha's  
**Vivekanand College, Kolhapur**  
**(Autonomous)**



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**DEPARTMENT OF COMMERCE**

**B. Com. Part - II ( Group-B)**

**Semester-III&IV**

**SYLLABUS**

**Under Choice Based Credit System**

**To be implemented from Academic Year 2024 - 25**

## 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	
<b>Semester-III</b>										
1	DSC-V	DSC02BAM31	Fundamentals of Entrepreneurship-I	4	-	80	20	-	100	4
2	DSC-VI	DSC02BAM32	Business Economics-V	4	-	80	20	-	100	4
3	DSC-VII	DSC02BAM33	Financial Management-I	2	-	40	10	-	50	2
4	MIN-III	MIN02ACC31	Accountancy-III	4	-	80	20	-	100	4
5	OEC-III	OEC02ECO31	Business Economics-VI	2	-	40	10	-	50	2
6	SEC-III	SEC02STA31	Business Statistics-III	2	-	40	10	-	50	2
		SEC02ECO31	Business Economics-VII							
7	AEC-III	AEC02ENG31	English for Business Communication-III	2	-	40	10	-	50	2
8	VEC- II	VEC02ENV31	Environmental Studies-I	2	-	40	10	-	50	2
<b>Total</b>				<b>22</b>		<b>440</b>	<b>110</b>	<b>-</b>	<b>550</b>	<b>22</b>
<b>Semester-IV</b>										
1	DSC-VIII	DSC02BAM41	Fundamentals of Entrepreneurship-II	4	-	80	20	-	100	4
2	DSC-IX	DSC02BAM42	Business Economics-VIII	4	-	80	20	-	100	4
3	DSC-X	DSC02BAM43	Financial Management-II	2	-	40	10	-	50	2
4	MIN-IV	MIN02ACC41	Accountancy- IV	4	-	80	20	-	100	4
5	OEC-IV	OEC02ECO41	Business Economics-IX	2	-	40	10	-	50	2
6	SEC-IV	SEC02STA41	Business Statistics-IV	2	-	40	10	-	50	2
		SEC02ECO42	Business Economics-X							
7	AEC-IV	AEC02ENG41	English for Business Communication- IV	2	-	40	10	-	50	2
8	VEC- III	VEC02ENV41	Environmental Studies-II	2	-	40	10	-	50	2
<b>Total</b>				<b>22</b>		<b>440</b>	<b>110</b>	<b>-</b>	<b>550</b>	<b>22</b>



Vivekanand College, Kolhapur (Empowered Autonomous)

B.Com. Part-II Semester-III

NEP- Group B- Major: Business Administration &amp; Minor: Accountancy

Fundamentals of Entrepreneurship Paper –I (DSC02BAM31)

Marks: 100

Teaching Hours: 60

Credit:4

## Syllabus

<b>COURSE OUTCOMES:</b> After successful completion of this course student will be able to . <b>CO1: Define</b> the concept of entrepreneur and types of entrepreneurs. <b>CO2:</b> the concept entrepreneurship and entrepreneurship in service sector. <b>CO3:</b> institutional support for entrepreneurship development and recent trends in entrepreneurship. <b>CO4:</b> skills and qualities of successful entrepreneurs.			
Module	Title	Teaching hours	% of Changes
Module I	<b>Entrepreneur:</b> Concept- classification- functions- qualities of successful entrepreneurs- Types of an Entrepreneur- <b>Sociopreneur, Edupreneur, Ecopreneur, Netpreneur, Intrapreneur (Only concept and characteristics).</b> Obstacles to become an entrepreneur- Challenges before an entrepreneur in modern era. <i>Practical: Group discussion on various types of entrepreneurs.</i>	(15)	10
Module II	<b>Entrepreneurship:</b> 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. <i>Practical: Power point presentation on opportunities of service industry.</i>	(15)	-
Module III	<b>Entrepreneurship Development and Recent Trends in Entrepreneurship:</b> Institutional support for Entrepreneurship development - MCED. DIC – Recent trends – Start up, Stand up. Skill India, Make in India- Incubation Centre- concept and importance. <i>Practical: Prepare wallpaper on any concept of recent trends or institutional support.</i>	(15)	5



<b>Module IV</b>	<b>Stories of Successful Entrepreneurs:</b> <b>Male:</b> Chitale Brothers (Chitale Dairy). Vijay Menon (Menon & Menon Ltd.). Hanmantrao Gaikwad (BVG). Sachin Bansal & Binny Bansal (Flipkart). <b>Female:</b> Aditi Gupta (Whisper Girl). Veena Patil (Veena World). Vandana Luthra (VLCC). Sima Shaha (Mohak Lassi center and dairy) -their entrepreneurial sketch and qualities. <b>Practical:</b> Take interview of local entrepreneur and write assignment on its entrepreneurial journey.	(15)	10
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### REFERENCE BOOKS:

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.
8. Entrepreneurial Development - By Taneja satish & Gupta S. L.
9. Current Trends in Entrepreneurship - By Mohan S. Elangovan R.
10. Entrepreneurship - Robert D. Hisrich Michael, P. Peter
11. Entrepreneurial Development - Vasant Desai (3 volumes)
12. Development Banks and Entrepreneurship Promotion in India - P. K. Sharma.
13. Entrepreneurship Small Scale Industries - G. S. Batra and R. C. Dangal.
14. Entrepreneurship Development - By S. Anil Kumar, S. C. Poornima

Examination	Max. Marks	Passing Marks
College Assessment	80	32
College Internal Assessment	20	08
<b>Total</b>	<b>100</b>	<b>40</b>

**I. Internal Assessment: 20 Marks**

**II. College Assessment: 80 Marks**

**Nature of Question Paper**  
**B. Com- II- Sem. III & IV**  
**Fundamentals of Entrepreneurship - I & II**

**Instructions: - 1. All questions are compulsory.**

**Duration: 3 Hours**

**Total Marks: 80**

**Nature of Question Paper**

**Instructions:**

- 1. Q.1 & 2 are compulsory**
- 2. Attempt any three questions from Q no 3 to 6**

Question	Nature of Question	Marks
Question No1	a) Choose Correct Alternative	10 Marks
	b) State True Or False	6 Marks
Question No2	Short Answers ( Any Two out of three )	16
Question No3	Long Answer Question	16
Question No4	Long Answer Question	16
Question No5	Long Answer Question	16
Question No6	Long Answer Question	16
Total		80

**B.Com. Part- II CBCS (NEP)****Semester- III****Corporate Accounting Paper- I(DSC02ACC31) / (MIN02ACC31)****Subject Code-****Theory: 80 Marks****Teaching Hours: 60****Credit: 4**

**Course Outcome-** After Successful Completion of this course students will be able to-

1	Understand issue of shares and debenture and there redemption.
2	Know the Company Final Account (As per Schedule III to the Indian Companies Act 2013).
3	Know the concept of profit prior to and after incorporation.
4	Understand the concept of Human Resource Accounting, Social Responsibility Accounting, Green Accounting, Forensic Accounting.

Module	Content	Teaching hours
<b>I</b>	<p><b>A) Issue and forfeiture of shares, Re-issue of forfeited shares:</b>            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.</p> <p><b>B) Issue and Redemption of Debentures (Sinking Fund Method only)</b>            Debenture-Meaning, difference between shares and debenture. types of debenture. issue of debenture and redemption of debenture ( sinking fund method only)</p>	<b>15</b>
<b>II</b>	<b>Company Final Account (As per Schedule III to the Indian Companies Act 2013)</b> Final Accounts of Companies in Vertical form only.( with the help of notes to accounts, advanced proforma of Final Accounts)	<b>15</b>
<b>III</b>	<b>Profit /Loss Prior to Incorporation:</b> Introduction, meaning, calculation of various ratios- sales ratio, time ratio, special ratio and practical problems.	<b>15</b>
<b>IV</b>	Human Resource Accounting, Social Responsibility Accounting, Green Accounting, Forensic Accounting (Theory Only)	<b>15</b>

**Reference Books:**

1. Chougule Rajan - 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. Iyengar - Advanced Accountancy.

**Marking Scheme and Passing Criteria****Corporate Accounting Paper - I & II**

Examination	Maximum Marks	Passing Marks
Continuous Assessment (Written Examination)	80	32
Continuous Internal Evaluation (Internal Examination)	20	08
<b>Total</b>	<b>80</b>	<b>40</b>

**I. Internal Assessment: 20 Marks (For Sem- III)**

Online Unit Test- 10 Marks	Skill Assessment- 10 Marks	Total Marks- 20
	1. Presentation/Assignment 2. Role Play 3. Group Discussion	

**II. Internal Assessment: 20 Marks (For Sem- IV)**

Online Unit Test 10 Marks	Skill Assessment- 10 Marks	Total Marks- 20
	Computer Application through Accounting Package Tally (Practical)	

## NATURE OF QUESTION PAPER

B. Com- II- Semester- III & IV

Corporate Accounting Paper - I & II

- Instructions:** - 1. Question No 1 and 2 is Compulsory.  
2. Attempt any Three Questions form Question No 3 to 6.  
3. Use of Calculator is allowed.

**Duration: 3 Hours**

**Total Marks: 80**

Question	Nature of Question	Marks
Question No.1	A) Choose Correct Alternatives (10 Marks) B) State True or False (6 Marks)	16
Question No. 2	Short Answer Questions (Any Two out of Three)	16
Question No. 3	Practical Problem	16
Question No. 4	Practical Problem	16
Question No. 5	Practical Problem	16
Question No. 6	Practical Problem	16
<b>Total</b>		<b>80</b>



B.Com. Part- II CBCS (NEP)

Semester- III

Group-A & Group-B Financial Management Paper- I(DSC02BAM33)

Subject Code-

Theory: 40 Marks

Teaching Hours: 30

Credit: 2



**Course Outcome-** After Successful Completion of this course the students will be able to-

1	Understand the procedure of financial management and role of finance manager.
2	Analyse the capital structure of different companies.
3	Understand the concept and type of leverages.
4	Calculate Value of firm under different Capital structure.

Module	Content	Teaching hours
I	<b>Introduction to Financial Management and Capital Structure:</b> <b>A) Introduction to Financial Management:</b> Introduction, Meaning and Scope of financial Management, Finance Functions, Objectives of Financial Management, Role of Finance Manager. <b>B) Capital Structure:</b> Meaning of Capital Structure, Optimum Capital Structure, Features of Appropriate Capital Structure, determinants of Capital Structure, Computation of Optimum Capital Structure, Approaches to Determine Appropriate Capital Structure (EBIT-EPS Approach only)	15
II	<b>Capital Structure and Firms Valuation:</b> <b>A) Leverages-</b> Meaning of Leverage, Type of Leverages- Operating Leverage, Financial Leverage and Combined Leverage. (With Practical Problems) <b>B) Capital Structure and Firms Valuation-</b> Introduction to Capital Structure Theories, Assumptions of Capital Structure Theories, Capital Structure Theories- Net Income (NI) Approach, Net Operating Income (NOI) Approach, Modigliani-Miller Approach (MM Hypothesis) and Traditional Approach.	15

<b>Reference Books:</b>	
1. Introduction to Financial Management - I M Pandey	
2. Financial Management - Prasanna Chandra	
3. Financial Management - Khan and Jain	
4. Financial Management - Ravi M Kirhare	
5. Cost Accounting and Financial management - Tulsian	
6. Financial Management - P.V. Kulkarni	
7. Financial Management – S. C. Saxena	
8. Financial Management - Hogland.	
9. Financial Management- G. Sudarsana Reddy	

**Marking Scheme and Passing Criteria  
Financial Management Paper - I & II**

<b>Examination</b>	<b>Maximum Marks</b>	<b>Passing Marks</b>
Continuous Assessment (Written Examination)	40	16
Continuous Internal Evaluation (Internal Examination)	10	04
<b>Total</b>	<b>50</b>	<b>20</b>

**I. Internal Assessment: 10 Marks**

<b>Online Unit Test- 5 Marks</b>	<b>Skill Assessment- 5 Marks</b>	<b>Total Marks- 10</b>
	1. Presentation/Assignment 2. Role Play 3. Group Discussion	

**NATURE OF QUESTION PAPER**

**B. Com- II- Semester- III & IV**

**Financial Management Paper - I & II**

**Instructions:** - 1. Question No 1 and 2 is Compulsory.

2. Attempt any Two Questions form Question No 3 to 5.

3. Use of Calculator is allowed.

**Duration: 2 Hours**

**Total Marks: 40**

<b>Question</b>	<b>Nature of Question</b>	<b>Marks</b>
Question No. 1	A) Choose Correct Alternatives (6 Marks) B) State True or False (4 Marks)	10
Question No. 2	Short Notes (Any Two out of Three)	10
Question No. 3	Long Answer Question/ Practical Problem	10
Question No. 4	Long Answer Question/ Practical Problem	10
Question No. 5	Long Answer Question/ Practical Problem	10
<b>Total</b>		<b>40</b>



CBCS

Vivekanand College, Kolhapur (Empowered Autonomous)

B.Com. Part-II Semester-IV

NEP- Group B- Major: Business Administration & Minor: Accountancy

Fundamentals of Entrepreneurship Paper –II (DSC02BAM41)

Marks: 100

Teaching Hours: 60

Credit:4

Syllabus

**COURSE OUTCOMES:** After successful completion of this course students will be able to:

**CO1:** understand Micro, Small and Medium Enterprises Act, 2006 (MSME) and amendments.

**CO2:** understand family business and the concept of women entrepreneurship.

**CO3:** identify business opportunities in rural as well as agro area and take initiatives in starting new ventures.

**CO4:** understand key elements of business plan and different types of project reports.

Module	Title	Teaching Hours	% of Changes
Module I	<p><b>Micro, Small and Medium Enterprises (MSME) -</b> Definition -Importance - Problems &amp; remedies of MSME- Steps involved in the formation of small enterprises- location, clearances, permits required, formalities, licensing and registration procedure, E-commerce, Franchising - concept, characteristics &amp; importance.</p> <p><i>Practical: Group discussion on various concepts in this module.</i></p>	(15)	-
Module II	<p><b>Family Business-</b> Meaning, Types, Advantages and Disadvantages of Family Business, Challenges before family business in India, Business Succession Planning, Making family business more effective.</p> <p><b>Women Entrepreneurship -</b> definition, characteristics - causes of limited growth in India - remedies for women entrepreneurship development in India - Story of Chetana Gala-Sinha (Manadeshi Foundation)</p> <p><i>Practical: Visit any woman entrepreneur under family business and prepare assignment on her interview.</i></p>	(15)	10
Module III	<p><b>Rural &amp; Agro Entrepreneurship -</b> Concept - Problems of rural entrepreneurship in agricultural sector and village industry - Strategies for rural entrepreneurship</p>	(15)	-

	development. <b>Agro entrepreneurship-</b> meaning and concept. Importance. entrepreneurial opportunities in Agro sector. Challenges before Agro entrepreneurship.  <i>Practical: Prepare power point presentation on self-employment opportunities in rural and agro entrepreneurship.</i>		
<b>Module IV</b>	<b>Business Plan and Project Report</b> - Meaning and Concept of Business Plan. Key elements of Business Plan- Concept and classification of Project- Project Report- Project for Oil Mill, Retail stores, Beauty Parlor and Ecofriendly bag production.  <i>Practical: Visit any business entity and prepare project report.</i>	<b>(15)</b>	<b>05</b>

#### REFERENCE BOOKS:

15. Dynamics of Entrepreneurial Development & Management - By Vasant Desai.
16. Udyojakata - By Prabhakat Deshmukh
17. Entrepreneurship Development in India - By C.B. Gupta & N.P. Shrinivasan
18. Project preparation Appraisal, implementation - By Prasanna Chandra
19. Entrepreneurship and small Business management - By Shukla M. B.
20. Entrepreneurial Development - By Khanaka S. S.
21. Entrepreneurial Development - By Godron E. & Natarajan K.
22. Entrepreneurial Development - By Taneja satish & Gupta S. L.
23. Current Trends in Entrepreneurship - By Mohan S. Elangovan R.
24. Entrepreneurship - Robert D. Hisrich Michael, P. Peter
25. Entrepreneurial Development - Vasant Desai (3 volumes)
26. Development Banks and Entrepreneurship Promotion in India - P. K. Sharma.
27. Entrepreneurship Small Scale Industries - G. S. Batra and R. C. Dangal.
28. Entrepreneurship Development - By S. Anil Kumar, S. C. Poornima

#### B. Com- II- Sem. III & IV Fundamentals of Entrepreneurship - I & II

Examination	Max. Marks	Passing Marks
College Assessment	80	32
College Internal Assessment	20	08
<b>Total</b>	<b>100</b>	<b>40</b>

#### I. Internal Assessment: 20 Marks

## II. College Assessment: 80 Marks

Nature of Question Paper

B. Com- II- Sem. III & IV

Fundamentals of Entrepreneurship - I & II

Instructions: - 1. All questions are compulsory.

Duration: 3 Hours

Total Marks: 80

Nature of Question Paper

Instructions:

3. Q.1 & 2 are compulsory

4. Attempt any three questions from Q no 3 to 6

Question	Nature of Question	Marks
Question No1	c) Choose Correct Alternative d) State True Or False	10 Marks 6 Marks
Question No2	Short Answers ( Any Two out of three )	16
Question No3	Long Answer Question	16
Question No4	Long Answer Question	16
Question No5	Long Answer Question	16
Question No6	Long Answer Question	16
Total		80



**B.Com. Part- II CBCS (NEP)**

**Semester- IV**

**Corporate Accounting Paper- II(DSC02ACC41) /(MIN02ACC41)**

**Subject Code-**

**Theory: 80 Marks**

**Teaching Hours: 60**

**Credit: 4**

<b>Course Outcome-</b> After Successful Completion of this course the student will be able to-	
1	To understand the absorption & Internal reconstruction of companies.
2	To know the methods of valuation of shares.
3	To know the liquidation procedure of company.
4	To use computerized accounting.

<b>Module</b>	<b>Content</b>	<b>Teaching hours</b>
I	<b>Amalgamation and Absorption of Companies:-</b> Accounting for Amalgamation and Absorption of Companies. Calculation of purchase consideration as per AS – 14.	15
II	<b>Valuation of shares:</b> Intrinsic value method. Market value Method (Capitalization of profit and dividend basis) Fair value method.	15
III	<b>Accounting for Liquidation of Companies:</b> Preparation of Liquidators Final Statement of Account.	15
IV	<b>Computer Application through Accounting Package Tally. (Latest Version)</b> - 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
	<b>Reference Books:</b> 1. Chougule Rajan - 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. Iyengar - 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

#### Corporate Accounting Paper - I & II

Examination	Maximum Marks	Passing Marks
Continuous Assessment (Written Examination)	80	32
Continuous Internal Evaluation (Internal Examination)	20	08
<b>Total</b>	<b>80</b>	<b>40</b>

#### I. Internal Assessment: 20 Marks (For Sem- III)

Online Unit Test- 10 Marks	Skill Assessment- 10 Marks 1. Presentation/Assignment 2. Role Play 3. Group Discussion	Total Marks- 20

#### II. Internal Assessment: 20 Marks (For Sem- IV)

Online Unit Test 10 Marks	Skill Assessment- 10 Marks Computer Application through Accounting Package Tally (Practical)	Total Marks- 20



**NATURE OF QUESTION PAPER**  
**B. Com- II- Semester- III & IV**  
**Corporate Accounting Paper - I & II**

- Instructions:** - 1. Question No 1 and 2 is Compulsory.  
2. Attempt any Three Questions form Question No 3 to 6.  
3. Use of Calculator is allowed.

**Duration: 3 Hours**

**Total Marks: 80**

<b>Question</b>	<b>Nature of Question</b>	<b>Marks</b>
Question No.1	A) Choose Correct Alternatives (10 Marks) B) State True or False (6 Marks)	16
Question No. 2	Short Answer Questions (Any Two out of Three)	16
Question No. 3	Practical Problem	16
Question No. 4	Practical Problem	16
Question No. 5	Practical Problem	16
Question No. 6	Practical Problem	16
<b>Total</b>		<b>80</b>

## B.Com. Part- II CBCS

### Semester- IV



## Group-A & Group-B Financial Management Paper- II(DSC02ACC43)

### Subject Code-

Theory: 40 Marks

Teaching Hours: 30

Credit: 2

Course Outcome- After Successful Completion of this course the students will be able to-	
1	Identify the different cost of capital and take business decisions.
2	Compute the Weighted Average Cost of Capital by Assignment of Weights.
3	Know the Concept and Process of Capital Budgeting.
4	Able to take investment decisions by using capital budgeting technique.

Module	Content	Teaching hours
I	<b>Cost of Capital and Weighted Average Cost of Capital:</b> <b>A) Cost of Capital:</b> Meaning, definitions, Importance of cost of capital, Classification of Cost, Computation of Specific Cost of Capital- Cost of Equity, Cost of Retained Earnings, Cost of Preference Shares, Cost of Debt. <b>B) Weighted Average Cost of Capital (WACC)-</b> Meaning, Steps Involved in Computation of WACC, Assignment of Weights- Book Value Weights, Capital Structure Weight, Market Value Weight, Calculation of WACC, Factors affecting on WACC.	15
II	<b>Capital Budgeting and Techniques of Capital Budgeting:</b> <b>A) Capital Budgeting-</b> Meaning, importance and kinds of capital budgeting, Classification of Projects, Process of Capital Budgeting. <b>B) Techniques of Capital Budgeting-</b> Traditional Techniques- Pay Back Period (PBP) and Accounting Rate of Return (ARR) Modern Techniques- Net Present Value (NPV), Internal Rate of Return (IRR), and Profitability Index (PI)	15
	<b>Reference Books:</b> 1. Introduction to Financial Management - I M Pandey	

2. Financial Management - Prasanna Chandra	
3. Financial Management - Khan and Jain	
4. Financial Management - Ravi M Kirhare	
5. Cost Accounting and Financial management - Tulsian	
6. Financial Management - P.V. Kulkarni	
7. Financial Management – S. C. Saxena	
8. Financial Management - Hogland.	
9. Financial Management- G. Sudarsana Reddy	

### Marking Scheme and Passing Criteria

#### Financial Management Paper - I & II

Examination	Maximum Marks	Passing Marks
Continuous Assessment (Written Examination)	40	16
Continuous Internal Evaluation (Internal Examination)	10	04
<b>Total</b>	<b>50</b>	<b>20</b>

#### I. Internal Assessment: 10 Marks

<b>Online Unit Test- 5 Marks</b>	<b>Skill Assessment- 5 Marks</b> 1. Presentation/Assignment 2. Role Play 3. Group Discussion	<b>Total Marks- 10</b>
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#### NATURE OF QUESTION PAPER

#### B. Com- II- Semester- III & IV

#### Financial Management Paper - I & II

**Instructions:** - 1. Question No 1 and 2 is Compulsory.

2. Attempt any Two Questions form Question No 3 to 5.

3. Use of Calculator is allowed.

**Duration: 2 Hours**

**Total Marks: 40**

Question	Nature of Question	Marks
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Question No.1	A) Choose Correct Alternatives (6 Marks) B) State True or False (4 Marks)	10
Question No. 2	Short Notes (Any Two out of Three)	10
Question No. 3	Long Answer Question/ Practical Problem	10
Question No. 4	Long Answer Question/ Practical Problem	10
Question No. 5	Long Answer Question/ Practical Problem	10
<b>Total</b>		<b>40</b>