



ST. ALOYSIUS COLLEGE(AUTONOMOUS), JABALPUR

Reaccredited 'A+' Grade by NAAC(CGPA:3.68/4.00)

College with Potential for Excellence by UGC

DST-FIST Supported & STAR College Scheme by DBT

Session – 2024 - 2025

SUBJECT: COMMERCE/कॉमर्स

B.com-2nd Semester

Paper-Major

Business Regulatory Framework /व्यवसायिक सन्नियम

CO. No.	Course Outcomes	Cognitive Level
	After completing this course; the student will be able:	
CO1	To recognize the essential elements of a valid contract and describe the capacities of parties to contract.	U
CO 2	To evaluate the rights and duties of the parties at the time of breach, bailment, pledge, and contracts of indemnity & guarantee.	U & AP
CO 3	To distinguish between different kinds of Negotiated instruments.	U & AP
CO 4	To analyze the Consumer Protection Act, 1986 and 2018, and apply the process and procedure of filing a complaint under the act.	U & AP
CO 5	To explain the provisions of the Partnership Act 1932 and Limited Liability Partnership Act 2008.	U

Credit and Marking Scheme

	Credits	Marks		Total Marks
		Internal	External	
Theory	6	40	60	100
Total	6			

Evaluation Scheme

	Marks	
	Internal	External
Theory	3 Internal Exams of 20 Marks (During the Semester) (Best 2 will be taken)	1 External Exams (At the End of the Semester)



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Content of the Course

Theory

No. of Lectures (in hours per week): 9 lectures, per week

Total No. of Lectures: 90 Hrs.

Maximum Marks: 60

Units	Topics	No. of Lectures
I	Historical Background of Mercantile Law in India – Scope and Characteristics, Indian Contracts Act 1872- General Laws Definition and Nature of contract, Agreement: Offer and Acceptance, Consideration, Capacities of parties to contract, Free consent, expressly declared void agreements.	20
I	भारत में व्यापारिक कानून की ऐतिहासिक प्रष्ठभूमि- क्षेत्र और विशेषताएं, भारतीय अनुबंध अधिनियम 1872, सामान्य कानून अनुबंध की परिभाषा और प्रकृति, समझौता: प्रस्ताव और स्वीकृति, प्रतिफल, अनुबंध के लिए पक्षकारों की क्षमता, स्वतंत्र सहमति, स्पष्ट रूप से घोषित व्यर्थ समझौते।	
II	Performance and Breach of contract, Contract Relating to Indemnity and Guarantee, Bailment and Pledge, Agency	20
II	अनुबंध का समापन और उल्लंघन, क्षतिपूर्ति और गारंटी से सम्बंधित अनुबंध, गिरवी और निवेश, एजेंसी।	
III	Negotiable Instrument Act 1881–General Introduction, Negotiable Instrument (Amendment) Act 2002, Definition and features (Promissory Note, Bill of Exchange and Cheques), Crossing and Dishonor of Cheques, Dishonor of Negotiable Instruments	15
III	विनिमय साध्य लेख पत्र अधिनियम 1881-सामान्य परिचय, विनिमय साध्य लेख पत्र(संशोधन) अधिनियम 2002, परिभाषा और विशेषताएं (प्रतिज्ञापत्र, विनिमय बिल और चेक), चेक का रेखांकन और अनादरण, विनिमय साध्य का अनादरण।	
IV	General Introduction and features of Consumer Protection Act 1986 and 2018, Introduction and features, Redressal agencies, process, and procedure of filing a complaint under Consumer Protection Act, Penalties, Difference between Consumer Protection Act 1986 and 2018, FEMA- 2000, Introduction and salient features – Regulation and Management of foreign exchange; Authorized Person, Contravention and Penalties, Difference between FERA & FEMA	15



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IV	उपभोक्ता संरक्षण अधिनियम 1986 और 2018 का सामान्य परिचय और विशेषताएं, परिचय और विशेषताएं, निवारण एजेंसियां, उपभोक्ता संरक्षण अधिनियम के तहत शिकायत दर्ज करने की प्रक्रिया, दंड, उपभोक्ता संरक्षण अधिनियम 1986 और के बीच अंतर 2018, फेमा -2000, परिचय और मुख्य बातें विशेषताएं विदेशी मुद्रा का विनियमन और -प्रबंधन; अधिकृत व्यक्ति, उल्लंघन	
V	Indian Partnership Act 1932 – General Introduction, Elements and Features, Partnership Deed, Limited Liability Partnership Act, 2008.- Introduction, Registration process, Winding up	20
V	भारतीय भागीदारी अधिनियम 1932 - सामान्य परिचय, तत्व और विशेषताएं, पार्टनरशिप डीड, सीमित देयता भागीदारी अधिनियम, 2008.- परिचय, पंजीकरण प्रक्रिया, समापन	

References

Text Books:

- Business Regulatory Framework by Dr. O.P. Gupta, Sahitya Bhavan Publication.

Reference Books:

- “Business Regulatory Framework” by SBPD, Dr. B.K. Singh, Dr. A. Tiwari
- “Business Regulatory Framework” by Chand Books, Dr. K. G. C. Nair





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Session – 2024 - 2025

SUBJECT: COMMERCE/कॉमर्स

B.com-2nd Semester

Paper-Minor

Indian Taxation System / भारतीय कराधान प्रणाली

CO. No.	Course Outcomes	Cognitive Level
	After completing this course; the student will be able to -	U, A
CO1	Identify the various terms and definitions of different Taxes.	K
CO 2	Compare between Direct and Indirect taxes	U
CO 3	Calculate the Gross Total Income and Total Income.	U,
CO 4	Compute the Income from Salary	U
CO 5	Assess the Income from Business	

Credit and Marking Scheme

	Credits	Marks		Total Marks
		Internal	External	
Theory	6	40	60	100
Total	6			

Evaluation Scheme

	Marks	
	Internal	External
Theory	3 Internal Exams of 20 Marks (During the Semester) (Best 2 will be taken)	1 External Exams (At the End of the Semester)



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Content of the Course

Theory

No. of Lectures (in hours per week): 9 lectures, per week

Total No. of Lectures: 90 Hrs.

Maximum Marks: 60

Units	Topics	No. of Lectures
I	Indian Tax System: Introduction, Main Features, Merits and Demerits. Meaning and type of Taxes, Merits and Demerits of Direct and Indirect Taxes.	20
I	भारतीय कर प्रणाली: परिचय, मुख्य विशेषताएं, गुण और दोष। करों का अर्थ और प्रकार, प्रत्यक्ष और अप्रत्यक्ष करों के गुण और दोष।	
II	Brief History of Income Tax Act. Definition of Income, Assessment Year, Previous Year, Casual Income, Assessee, Person, Gross Total Income and Total Income.	20
II	आयकर अधिनियम का संक्षिप्त इतिहास। आय की परिभाषा, करनिर्धारण वर्ष, गत वर्ष, आकस्मिक आय, करदाता, व्यक्ति, सकल कुल आय और कुल आय।	
III	Exempted Income, Agricultural Income, Partial and Non-agricultural Income, and their tax liability. Residential Status of an Individual and Tax liability as per their residential status.	15
III	करमुक्त आय, कृषि आय, आंशिक और गैर-कृषि आय और उनकी कर देयता। किसी व्यक्ति का निवास स्थान और उनकी निवास स्थिति के अनुसार कर दायित्व।	
IV	Basic Knowledge of Heads of Income: Income from Salary, Income from House Property	15
IV	आय के शीर्षकों का मूलभूत ज्ञान: वेतन से आय, मकान संपत्ति से आय	
V	Basic Knowledge of Heads of Income: Income from Business and Profession, Income from Capital Gain, Income from Other Sources. Procedure for obtaining permanent account number (PAN), Filling and filing of application form no-49-A	20
V	आय के शीर्षकों का मूलभूत ज्ञान: व्यवसाय और पेशे से आय, पूंजीगत लाभ, अन्य स्रोतों से आय। स्थायी खाता संख्या (पैन) प्राप्त करने की प्रक्रिया, आवेदन पत्र संख्या-49-ए भरना और दाखिल करना	



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References

Text Books:

- "INDIAN TAX SYSTEM" by Singhania V.K, Taxmann Publication

Reference Books:

- "INDIAN TAX SYSTEM" by Shripal Saklecha, Satish Printers, Indore
- "INDIAN TAX SYSTEM" by Chand Books, Dr. K. G. C. Nair
- "भारतीय कर प्रणाली" महरोत्रा एवं गोयल, साहित्य भवन पब्लिकेशन
- "भारतीय कर प्रणाली" श्रीपाल सकलेचा, सतीश प्रिंटर्स |

Web Links:

- <https://www.cbic.gov.in/resources/htdocs>
- <https://www.bankbazaar.com/tax/custom-duty.html>
- <https://cbic-gst.gov.in/pdf/ovw-short.pdf>
- <https://www.recmindore.com/wp-content/uploads/2020/12/Goods-Seervice-Tax-Custom-duty1.pdf>
- <https://www.eshiksha.mp.gov.in>





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Session – 2024 - 2025

SUBJECT: COMMERCE/कॉमर्स

B.com-2nd Semester

Paper-Elective

Banking and Insurance / बैंकिंग और बीमा

CO. No.	Course Outcomes	Cognitive Level
	After completing of this course; the student will be able to -	
CO1	To sketch an understanding of the Insurance system.	R & U
CO 2	To analyze different functions of IRDAI.	R & U
CO 3	To develop an understanding of Life Insurance, its policies, and procedures	AP & AN
CO 4	To organize the knowledge of General Insurance, various policies and filing of claims.	R & U
CO 5	To distinguish between LIC and GICI.	EV

Credit and Marking Scheme

	Credits	Marks		Total Marks
		Internal	External	
Theory	6	40	60	100
Total	6			

Evaluation Scheme

	Marks	
	Internal	External
Theory	3 Internal Exams of 20 Marks (During the Semester) (Best 2 will be taken)	1 External Exams (At the End of the Semester)



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Content of the Course

Theory

No. of Lectures (in hours per week): 6 lectures, per week

Total No. of Lectures: 60 Hrs.

Maximum Marks: 60

Units	Topics	No. of Lectures
I	Insurance: Historical background of Insurance. Meaning, elements, basic principles and importance of insurance. Kinds of insurance. Regulation of insurance in India. IRDA: Functions and role to regulate insurance in India.	15
I	बीमा: बीमा की ऐतिहासिक पृष्ठभूमि। बीमा का अर्थ, तत्व, मूल सिद्धांत एवं महत्व। बीमा के प्रकार. भारत में बीमा का विनियमन। आईआरडीए: भारत में बीमा को विनियमित करने के कार्य और भूमिका।	
II	Life Insurance: Historical background, meaning, objectives, importance, essential elements. Life insurance policy and its types. 'Insurance proposal to policy' Procedure. Conditions of Life insurance policies. Claim filing procedure and settlement of claims. General Insurance: Meaning, objectives & importance. Kinds of general insurance and its features. Basic principles of general insurance. Procedure to apply general insurance policies. Claim filing procedure and settlement of claims.	20
II	जीवन बीमा: ऐतिहासिक पृष्ठभूमि, अर्थ, उद्देश्य, महत्व, आवश्यक तत्व। जीवन बीमा पॉलिसी और उसके प्रकार. 'पॉलिसी के लिए बीमा प्रस्ताव' प्रक्रिया। जीवन बीमा पॉलिसियों की शर्तें. दावा दायर करने की प्रक्रिया और दावों का निपटान। सामान्य बीमा: अर्थ, उद्देश्य और महत्व। सामान्य बीमा के प्रकार एवं इसकी विशेषताएं। सामान्य बीमा के मूल सिद्धांत. सामान्य बीमा पॉलिसियाँ लागू करने की प्रक्रिया. दावा दायर करने की प्रक्रिया और दावों का निपटान।	
III	Life Insurance Corporation of India: Functions, progress and Evaluation. General Insurance Corporation of India: Functions, progress and structure. Performance of private sector companies in the general insurance sector. Grievance Redressal Mechanism.	15



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IV	Insurance agent – procedure for becoming agent – prerequisites for obtaining a license – duration of license –suspension, revocation, and termination of agent – functions of agent – remuneration to agent – code of conduct and unfair practices.	10
IV	बीमा एजेंट - एजेंट बनने की प्रक्रिया - लाइसेंस प्राप्त करने के लिए आवश्यक शर्तें - लाइसेंस की अवधि - एजेंट का निलंबन, निरस्तीकरण और समाप्ति - एजेंट के कार्य - एजेंट को पारिश्रमिक - आचार संहिता और अनुचित व्यवहार।	

References

Text Books:

- “Fundamental principles of Insurance “by M. Eswari Karthikeyan, Himalaya Publication. Nagpur

Reference Books:

- “The fundamentals of Insurance” by Hargovind Dayal, Sahitya Bhawan Publication Agra
- “Principles and practice of Insurance” by Dr. A. Murthy, Modern Publisher New Delhi
- “Insurance – Principle and practice” by S. Chand , SBPD ,Publication Agra





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Session – 2024 - 2025

SUBJECT: COMMERCE/कॉमर्स

B.com-2nd Semester

Paper-Elective

Advertisement and Sales Promotion-II

CO. No.	Course Outcomes	Cognitive Level
	After completing of this course; the student will be able to -	
CO1	Explain the basic concept, meaning, and importance of sales promotion.	U
CO 2	Analyze sales promotion budget.	U & AP
CO 3	Explain the tools of sales promotion in marketing.	AN & EV
CO 4	Describe National and International promotion strategies of sales promotion.	U & AP
CO-5	Preparation of Sales promotion programme.	U & AP

Credit and Marking Scheme

	Credits	Marks		Total Marks
		Internal	External	
Theory	4	40	60	100
Total	4			

Evaluation Scheme

	Marks	
	Internal	External
Theory	3 Internal Exams of 20 Marks (During the Semester) (Best 2 will be taken)	1 External Exams (At the End of the Semester)



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Content of the Course

Theory

No. of Lectures (in hours per week): 6 lectures, per week

Total No. of Lectures: 60 Hrs.

Maximum Marks: 60

Units	Topics	No. of Lectures
I	<p>Historical Background of Sales Promotion in India. Nature and importance of sales promotion - Definition, Functions and limitations, Objectives, Sales Promotion Budget, Role in marketing.</p> <p>Salesmanship: Skills and qualities required to enhance the personality of a salesman, Ethics, and Integrity in salesmanship.</p> <p>Forms of sales promotion are Consumer-oriented, trade-oriented, and sales force-oriented. Major tools of sales promotion - Sample displays and Demonstrations, Fashion Shows, Digital Marketing, Sales contests, lotteries, gift offers, rebates, and rewards.</p>	15
I	<p>भारत में बिक्री संवर्धन की ऐतिहासिक पृष्ठभूमि। बिक्री संवर्धन की प्रकृति और महत्व - परिभाषा, कार्य और सीमाएँ, उद्देश्य, बिक्री संवर्धन बजट, विपणन में भूमिका।</p> <p>सेल्समैनशिप: एक सेल्समैन के व्यक्तित्व को निखारने के लिए आवश्यक कौशल और गुण, सेल्समैनशिप में नैतिकता और ईमानदारी।</p> <p>बिक्री संवर्धन के रूप - उपभोक्ता उन्मुख, व्यापार उन्मुख, बिक्री बल उन्मुखी। बिक्री संवर्धन के प्रमुख उपकरण - नमूने प्रदर्शन और प्रदर्शन, फैशन शो, डिजिटल मार्केटिंग, बिक्री प्रतियोगिताएं, लॉटरी, उपहार प्रस्ताव, छूट, पुरस्कार।</p>	15
II	<p>Sales promotion. Requirement identification, designing of sales promotion campaign, Involvement of salesmen and dealers, Outsourcing sales promotion, National and International promotion strategies, and Coordination within the various promotion techniques.</p> <p>Developing sales promotional programme, pre- testing implementing, evaluation of results and making necessary modifications.</p>	15
II	<p>बिक्री संवर्धन। आवश्यकता की पहचान, बिक्री संवर्धन अभियान की डिजाइनिंग, सेल्समैन और डीलरों की भागीदारी, आउटसोर्सिंग बिक्री संवर्धन, राष्ट्रीय और अंतर्राष्ट्रीय प्रचार रणनीतियाँ, विभिन्न प्रचार तकनीकों के भीतर समन्वय। बिक्री प्रचार कार्यक्रम विकसित करना, पूर्व-परीक्षण कार्यान्वयन, परिणामों का मूल्यांकन और आवश्यक संशोधन करना।</p>	



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III	Sales Force Management: Estimating man power requirements for sales department; Planning for manpower recruitment and selection, training and development, placement and induction, Motivating and leading the sales force, Compensation and promotion policies, Sales meetings and contests. Control Process: Analysis of Sales Volume, costs and profitability, Managing expenses of Sales personnel, Evaluating sales force performance.	20
III	बिक्री बल प्रबंधन: बिक्री विभाग के लिए मानव शक्ति आवश्यकताओं का अनुमान लगाना; जनशक्ति भर्ती और चयन, प्रशिक्षण और विकास, प्लेसमेंट और प्रेरण के लिए योजना, बिक्री बल को प्रेरित करना और नेतृत्व करना, मुआवजा और पदोन्नति नीतियां, बिक्री बैठकें और प्रतियोगिताएं। नियंत्रण प्रक्रिया: बिक्री की मात्रा, लागत और लाभप्रदता का विश्लेषण, बिक्री कर्मियों के खर्चों का प्रबंधन, बिक्री बल के प्रदर्शन का मूल्यांकन।	
IV	Sales Organization: Setting up a sales organization, Principles of determining sales organization.	10
IV	विक्रय संगठनविक्रय संगठन की स्थापना :, विक्रय संगठन के निर्धारण के सिद्धांत।	

References

Text Books:

“Advertising And Sales Promotion “by S H H Kazmi, McGraw Hill

Reference Books:

- “Advertising & Promotion -” by Belch & Belch, Tata Mc Graw Hill
- “Advertising And Sales Promotion” by Sanjay, SBDP AGRA
- “विक्रय एवं विज्ञापन ” डा.ए.सी जयेंवीर सिंह एसबीपीडी पब्लिकेशन आगरा

Web Links:

<https://raventools.com/blog/8-link-marketing-techniques-for-smbs/>





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Session – 2024 - 2025

SUBJECT: COMMERCE/कॉमर्स

B.com-2nd Semester

Paper-Elective

Business Economics

CO. No.	Course Outcomes	Cognitive Level
	After completing of this course; the student will be able to -	
CO1	Identify the factors of production and production possibilities.	U
CO 2	learn the population theory and equilibrium and to know the applications of the theory of population.	U & AP
CO 3	Understand the basics of the production function, to identify and differentiate various market structures.	U & AN
CO 4	Understand the concept of Pricing,	U
CO 5	Comprehend theories of rent, profit and wages	EV

Credit and Marking Scheme

	Credits	Marks		Total Marks
		Internal	External	
Theory	4	40	60	100
Total	4	200		

Evaluation Scheme

	Marks	
	Internal	External
Theory	3 Internal Exams of 20 Marks (During the Semester) (Best 2 will be taken)	1 External Exams (At the End of the Semester)



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Content of the Course

Theory

No. of Lectures (in hours per week): 6 lectures, per week

Total No. of Lectures: 60 Hrs.

Maximum Marks: 60

Units	Topics	No. of Lectures
I	Production Function - Short Run and Long Run - Single variable-average and marginal product - Law of Variable Proportions – Two variables, Return to scale. ISO-Quant Curve.	15
I	उत्पादन फलन - अल्पावधि और दीर्घावधि - एकल चर - औसत और सीमांत उत्पाद - परिवर्तनीय अनुपात का नियम - दो चर, पैमाने पर लौटें। आईएसओ-क्वांट वक्र	
II	Market and their classification. Price determination under perfect competition and Equilibrium of the firm, Monopoly-price and output determination and monopoly control, Price determination under monopoly, Imperfect and monopolistic competition- price determination. Pricing practices: methods of price determination in practice, pricing of multiple products, price discrimination.	20
II	बाज़ार और उनका वर्गीकरण. पूर्ण प्रतिस्पर्धा के तहत मूल्य निर्धारण और फर्म का संतुलन, एकाधिकार-मूल्य और उत्पादन निर्धारण और एकाधिकार नियंत्रण, एकाधिकार के तहत मूल्य निर्धारण, अपूर्ण और एकाधिकार प्रतियोगिता- मूल्य निर्धारण। मूल्य निर्धारण प्रथाएँ: व्यवहार में मूल्य निर्धारण के तरीके, कई उत्पादों का मूल्य निर्धारण, मूल्य भेदभाव।	
III	Rent-Concept, Ricardian and modern theories of Rent, Quasi Rent, Wages- concept, nominal and real wages, theories of wage determination; Profit- Nature, concept and Theories of profit.	10
III	किराया-अवधारणा, रिकार्डियन और किराए के आधुनिक सिद्धांत, अर्ध किराया, मजदूरी-अवधारणा, नाममात्र और वास्तविक मजदूरी, मजदूरी निर्धारण के सिद्धांत; लाभ- प्रकृति, अवधारणा और लाभ के सिद्धांत।	



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IV	Business cycles: nature and phases of a business cycle, theories of business cycles- psychological, profit, monetary, innovation, Cobweb, Samuelson and Hicks theories. Inflation: definition, characteristics and types, inflation in terms of demand-pull and cost-push factors, effects of inflation.	15
IV	व्यापार चक्र: व्यापार चक्र की प्रकृति और चरण, व्यापार चक्र के सिद्धांत- मनोवैज्ञानिक, लाभ, मौद्रिक, नवाचार, कॉबवेब, सैमुएलसन और हिक्स सिद्धांत। मुद्रास्फीति: परिभाषा, विशेषताएं और प्रकार, मांग-कर्षण और लागत-प्रेरित कारकों के संदर्भ में मुद्रास्फीति, मुद्रास्फीति के प्रभाव।	

References

Text Books:

"Business Economics "by Sinha Dr. V.C.& Dr. Pushpa, SBPD Publication Agra

Reference Books:

- "मिश्र डा जे.पी" व्यवसायिक अर्थशास्त्र साहित्य भवन पब्लिकेशन |





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Session – 2024 - 2025

SUBJECT: COMMERCE/कॉमर्स

B.com-2nd Semester

Paper-Elective

Business Mathematics

CO. No.	Course Outcomes	Cognitive Level
	After completing of this course; the student will be able -	
CO1	To apply the concept of Ratio and Proportion in business through word Problems.	U & AP
CO 2	To calculate Average, Percentage, Matrix, and Discount in business deals.	AP & AN
CO 3	To describe various types and methods of interest.	U & AN
CO 4	To understand the concept of Vedic mathematics to enhance the speed of calculations.	AP

Credit and Marking Scheme

	Credits	Marks		Total Marks
		Internal	External	
Theory	4	40	60	100
Total	4			

Evaluation Scheme

	Marks	
	Internal	External
Theory	3 Internal Exams of 20 Marks (During the Semester) (Best 2 will be taken)	1 External Exams (At the End of the Semester)



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Content of the Course

Theory

No. of Lectures (in hours per week): 6 lectures, per week

Total No. of Lectures: 60 Hrs.

Maximum Marks: 60

Units	Topics	No. of Lectures
I	Ratio, Partnership - gaining and sacrificing ratios, Proportion	15
I	अनुपात, साझेदारी- त्याग एवं लाभालाभ अनुपात, समानुपात	
II	Average, Percentage, Discount, Elementary Matrices – Definition and Calculations, Types of Matrices.	15
II	औसत , प्रतिशत , अपहार,(बट्टा), प्राथमिक आव्यूह – परिभाषा और गणना, आव्यूह के प्रकार।	
III	Simple interest, Compound interest.	15
III	साधारण ब्याज, चक्रवृद्धि ब्याज	
IV	A brief history of Vedic mathematics in Indian knowledge tradition, methods and practice of quick calculation of addition, multiplication, division, square and square root of numbers through Vedic mathematics, method of a quick verification of answers from Digit Sum..	15
IV	भारतीय ज्ञान परंपरा में वैदिक गणित का संक्षिप्त इतिहास, वैदिक गणित के माध्यम से, संख्याओं के जोड़, गुणा, भाग, वर्ग और वर्गमूल की त्वरित गणना की विधियाँ एवं भाग अभ्यास, योगांक से उत्तर के त्वरित सत्यापन की विधि।	



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References

Text Books:

- “Business Mathematics “by Shukla Dr. S.M. .& Sahitya Bhawan Publications

Reference Books:

- “Business Mathematics -” by Magar Dr. Abhilasha, Himalaya publication, Mumbai
- “Business Mathematics” by Sancheti& Kapoor, Sultan Chand and sons, New Delhi
- Business Mathematics by Kumar Mrityunjay, S. Chand Publishing, New Delhi
- Business Mathematics by Agrawal Dr Mahesh , Agrawal Dr Mahesh
- Maths Sutra by Gourav Tekriwal, Penguin Books, Gudgao.
- “व्यवसायिक गणित” गुप्ता डआलोक एसबीपीडी पब्लिकेशन आगरा
- “व्यवसायिक गणित”मंगल डा रमेश,यूनिवर्सल पुब्लिकिओन इंदौर
- “व्यवसायिक गणित” अग्रवाल डा महेश रामप्रसाद एंड संस,भोपाल |

Web Links

1. <https://www.geeksforgeeks.org/ratio-and-proportion-gq/>
2. <https://www.geeksforgeeks.org/program-to-find-the-discount-percentage/>
3. <https://www.faceprep.in/quantitative-aptitude/simple-interest-and-compound-interest/>
4. <https://www.saralstudy.com/blog/vedic-maths/>

