Shivaji University, Kolhapur
B.Com. II - Sem-III & IV
Year of Implementation From June 2014

Sr. No.	Semester III	Sr. No.	Semester IV
1	Fundamentals of Entrepreneurship Paper-I	6	Fundamentals of Entrepreneurship Paper-II
2	Business Statistics Paper – I	7	Business Statistics Paper – II
3	Business Economics Paper-III	8	Business Economics Paper-IV
4	Money and Financial System Paper-I	9	Money and Financial System Paper-II
5	Corporate Accounting Paper - I	10	Corporate Accounting Paper - II

B.Com. II - Sem-III
Fundamentals of Entrepreneurship
Paper - I

Objectives :

1) To impart theoretical knowledge of Entrepreneurship.
2) To develop Entrepreneurship qualities and skills
3) To acquaint students with the state policy on entrepreneurship development.

Unit I : Entrepreneur - Concept - Classification -Functions- Qualities of Successful Entrepreneur - Concept of Intrapreneur and Net preneur - Challenges before entrepreneurs in modern Era.   (15 Periods)

Unit II : Entrepreneurship - Concept - importance -

Theories of Entrepreneurship - Joseph Schumpeter's Innovation Theory, McClelland's Theory of need achievement, Hagen's Theory of status withdrawal - Entrepreneurship in service Industry. - Factors stimulating Entrepreneurship - obstacles in Entrepreneurial growth.   (15 Periods)

Unit III : Entrepreneurship development - Concept - Objectives – process- problems and measures of EDP in India - Institutional support for Entrepreneurship development - EDI, NIESBUD, NISIET, SIDO, SIDBI, TCO (Technical consultancy organisation) DIC.
(15 Periods)

Unit IV : Micro, Small and medium Enterprises (MSME) - Definition - importance - MSME Policy in India after 1991.- problems & remedies of MSME. - Franchising - concept, Characteristics & importance.

(15 Periods)

References 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 Khanak 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. ऐसे बोलले गुरु – चारी एस. एन
12. बिझनेस महाराजे – गीता पीरामूळ
13. इडली, मी आणि ऑर्किड – विठ्ठल कामत.

BUSINESS STATISTICS PAPER – I

Unit- I   :   Introduction to Statistics :   **(14 Lectures)**

        1.1 Meaning and scope of statistics.
        1.2 Primary and secondary data, Qualitative and Quantitative data
        1.3 Discrete and continuous variables , Frequency and Frequency. distribution ,
               Illustrative Examples .

        Sampling Techniques :

        1.4 Need and meaning , Definitions of population , sample. sampling and census.
        1.5 Advantages of sampling method over census method.
       1.6 Methods of sampling : Simple random sampling with and without replacement,
            Stratified random sampling (Numerical example).

Unit- II   : Measures of Central Tendency (Averages) :   **(15 Lectures)**

        2.1 Concept of central tendency, Requirements of good statistical average.
        2.2. Arithmetic Mean : Definition , Properties of A.M. (without proof), Combined mean .
        2.3 Positional averages : Median, Quartiles and Mode. Merits and Demerits of mean,
            median and mode.
        2.4 Empirical relation between mean, median and mode.
        2.5 Numerical Examples.

Unit- III   : Measures of Dispersion (Variations) :   **(15 Lectures)**

        3.1 Concept of dispersion, Requirements of good measures of dispersion.
        3.2 Absolute measures of dispersion : Range , Quartile Deviation (Q.D), Mean
            Deviation (M.D) about mean and median, Standard Deviation (S.D.), Variance ,
            Combined S.D for two groups
        3.3 Relative measures of dispersion : Coefficient of Range, Coefficient of Q.D.,
            Coefficient of M.D. , Coefficient of S.D., Coefficient of Variation (C.V.) and its use,
            Coefficient of combined S.D., Combined C.V.
        3.4 Merits and Demerits of M.D. and S.D.
        3.5 Numerical Examples .

Unit 4 : Analysis of Bivariate Data :   **(16 Lectures)**

        Correlation :

       4.1 Concept and types of correlation, Methods of studying correlation: Scatter Diagram ,
            Karl Pearson's correlation coefficient (r) , Spearman's Rank correlation coefficient (R)
       4.2 Computation of r for ungrouped data , computation of R (with and without tie)
       4.3 Interpretation of $r = -1$, $r = 0$, $r = +1$

        Regression :
       4.4 Concept of regression , Lines of regression , Regression coefficients
       4.5 Relation between Correlation coefficient and Regression coefficients.
       4.6 Numerical Examples

Note : Use of nonprogrammable calculator is allowed

Reference Books :

1. Statistical Methods by Dr.S.P.Gupta ,
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
7. Business Statistics –SIM-Shivaji University , Kolhapur

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Semester - III
Business Economics
Paper - III

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Objectives-
1) To study the basic concepts and theories in macro economics.
2) To create awareness about changing macro economic policies and theories.

Unit -1 : Macro Economics : Meaning, Nature, - Scope, - Significance and limitations.
(15 Lectures)

Unit -2 : National Income :   **(15 Lectures)**
        A) Meaning and Concepts - GDP, GNP NNP, Personal Income, Disposable
          Income, Per Capita Income, National Income at current and constant prices.
        B) Methods of computing National Income and it's difficulties:-
          1) Production Method
          2) Income Method
          3) Expenditure Method
        C) Application of National Income data

Unit -3 : Value of Money   **(15 Lectures)**
        A) Concept of value of money-Quantity theory of money-Transaction Approach-Cash
        Balance Approach
        B) Inflation: Causes, Effects, Control
        C) Index Number : Meaning and construction of simple and weighted index
          number
        D) Monetary Policy -- Meaning-Objectives.

Unit -4 : Output and Employment   **(15 Lectures)**
        A) J.B. Say's law of market
        B) Keynesian theory of employment
        C) Consumption Function- Average and marginal propensity to consume, factors
          influencing consumption function.
        D) The investment multiplier.
        E) Investment Function : Marginal Efficiency of capital, Importance of investment
          function.

Reference Books:-
1) Monetary Theory- Vaish M.C.
2) Principles of Economics- Agarwal H.S.
3) Advanced Economics Theory -hingam M.L.
4) Economics- Benkam
5) Theory of International Trade -Haberler
6) Economics of J.M. Keynes, Dillard Dudley
7) Economics, 114 Ed by P.A/ Samuelson and Willam D. Nordhan (McGraw Hill International)
8) An Introduction to Positive Economics, R.G. Lipsey and K.A. Criyatal (8th ed) ELBS, Oxford University Press.
9) Monetary Theory- K.K. Dewett
10) Modern Economic Theory -D. M. Mithani.

Objectives :-
1) To explain the nature, functions and issues related to money, banking and non banking financial intermediaries.

2) To acquaint the students with changing role of banking and financial intermediaries in the process of growth & development.

Unit- I: Money (15 Lecture)
Evolution, Concept and Functions of Money - Constituents of Money Supply in India - Measurement of Money Supply (M1,M2,M3,M4) - High Powered Money.

Unit- II: Financial System (15 Lecture)
Nature and Role of Financial System in the Economy - Kinds of Finance- Structure of Financial System - Functions of Financial Markets.

Unit -III: Commercial Banking (15 Lecture)
Definition, Functions and Importance of Commercial Banks - Balance sheet of Commercial Banks - Process of Credit Creation - Types and causes of Non-performing Assets.

Unit -IV: Financial Services of Commercial Banks (15 Lecture)
Housing Loans - Micro Finance - Agricultural Finance - No Frills Account - Know Your Customer (KYC)

References Books:-
1. Tannans, Banking Law and Practice in India
2. Sayers, Modern Banking
3. S.S.M. Desai, Rural Banking in India
4. K.C. Shekhar, Banking Theory and Practice
5. Crowther, An Outline of Money
6. S.K. Basu, Current Banking Theory and Practice
7. D.M. Mithani, Money Banking:- International Trade and Public Finance
8. M.C. Vaish, Modern Banking Trade and Public Finance
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11. ¤êü¿Ö¯ÖÖÓ›êü ÁÖß. †Ö. †×¬ÖdÖêÂÖ †Ö×.Ö ¯ÖÖ.Öê²ÖÖ•ÖÖ¸ü
12. S.G. Panandikar, Banking in India
13. B.H. Beckhart, Banking System
14. S.B. Gupta, (1995) Monetary Economics - Institutions, Theory and Policy
15. R.B.I. (2000) Report on Trend and Progress of Banking in India (Annual)
16. L.V. Chandlar & S.M. Goldteld, (1977) The Economies of Money and Banking - Harper & Row, New York
17. S. Mitra, Money and Banking, Random - House, New York
18. C. Rangarajan, (1999)Indian Economics - Essay on Money and Finance
19. P.F. Smith, Economics of Financial Institutions and Markets
20. R.B.I. Report of the Committee to Review the working of the Monetary System (Chakravarty Committee)
21. Y. V. Reddy, (2000)Review of Monetary and Financial Sector Reforms in India - A Central Bankers Perspective
22. S.B. Gupta, Monetary Planning of India : S. Chand, New Delhi.
23. M.Y. Khan, Indian Financial System:- Theory and Practice - Tata McGraw Hill, New Delhi.24.Reserve Bank of India Functions and Workings
25. Banking Commission Reports
26. Reserve Bank of India Annual Report(s)
27. Report on Currency Finance
28. A.K. Sengupta and M.K. Agarwal, Money Market Operations in India - Skylark Publications, New Delhi
29. N. Vinayakan, Banking 2000, A.D. Kanishka Publishing, Delhi
30. V.R. Panchamukhi, K.M. Raipuria R.Tondon, Money and Finance in World Economic Order - Indus Publishing Co., New Delhi.
31. Merrill, Financial Planning in the Bank - Mcmillan India Ltd., New Delhi.
32. Google Search.

Corporate Accounting Paper - I

Objectives-
1) To develop awareness of students and train them in Corporate Accounting in conformity with the provisions of Indian Companies Act 1956 and Indian Accounting Standards.
2) It aims at training the students in the practical aspects and computerized accounting.

Unit I : Issue and forfeiture of shares, Re-issue of forfeited shares.
(15 Periods)
Unit II : Issue and Redemption of Debentures (Sinking Fund Method only)
(10 Periods)
Unit III : Profit /Loss Prior to Incorporation.
(15 Periods)
Unit IV : Preparation of Final Accounts of Companies in Vertical form only.
(20 Periods)

Reference Books:-
1) Gupta R. L. Radhaswamy M. - Company Account. Sultan Chand and Sons; New Delhi.
2) Maheshwari S. N. - Corporate Accounting. Vikas Publication House, New Delhi.
3) Shukla M. C. ; Grewal T.S. and Gupta S.C. - Advanced Accounts; S.Chand and Co. New Delhi.
4) Jain and Narang- Advanced Accountancy
5) S.P. Iyangar - Advanced Accountancy
6) H. Chakraborty- Advanced Accountancy
7) Chougule Rajan - Computerized Accounting

Nature of Question Paper
B.Com. II
Sem –III Paper –I
Sem-IV Paper –II
&
Business Economics Sem –III Paper –III
Business Economics Sem –III Paper –IV

Subject- All Commerce paper [Except Corporate Accounting, and

Compulsory English]

Marks 50

Instructions:-

1) All Questions carry equal marks.

2) Attempt any five Questions out of seven.

Q.No.1	Write Short Answers (Attempt Two out of Three) (Five marks each)	10 Marks
Q.No.2	Long Answer	10 Marks
Q.No.3	Long Answer	10 Marks
Q.No.4	Long Answer	10 Marks
Q.No.5	Long Answer	10 Marks
Q.No.6	Long Answer	10 Marks
Q.No.7	Write Short Notes (Attempt Two out of Three) (Five marks each)	10 Marks

B.Com. Part-I

Under Semester System

Subject:- Corporate Accounting Paper-I (Sem-III)

Corporate Accounting Paper-II (Sem-IV)

Instructions:- 1- All questions are compulsory.

2-Figures to the right indicate marks.

Total Marks- 50

Q.No.1	a) Problem 10 Marks ⎤	
	b) Problem 10 Marks ⎦	20 Marks
	Note: Common data/Problem be given for (a) & (b) above.	
Q.No.2	Attempt any Two out of Three	20 Marks
	a) Separate Problem 10 Marks	
	b) Separate Problem 10 Marks	
	c) Separate Problem 10 Marks	
Q.No.3	Short Notes [Any Two out of Four]	10 Marks

Semester - IV
Fundamentals of Entrepreneurship
Paper - II
Year of Implementation - From June 2014

Objectives :
1) To acquaint students with the concept of rural and women entrepreneurship.
2) To impart conceptual knowledge of project management.
3) To encourage the students through successful stories of Entrepreneurs.

 Unit - I : Women Entrepreneurship - definition, characteristics - causes of limited growth in India - remedies for women Entrepreneurship development in India. - Role of Self Help Groups (SHGs) in women Entrepreneurship development. Story of Shri Mahila Gruhuddyog (Lijjat papad)

(15 Periods)

Unit - II : Rural Entrepreneurship - Concept - Problems of rural entrepreneurship in agricultural sector and village industry - strategies for rural entrepreneurship development - Industrial Estate and Special Economic zones (SEZ) - Concepts, importance,   present   position.

(15 Periods)

Unit - III : Project Management - Concept of project, Classification of project - stages of project management - Reasons for failure of project - Project for Dairy, Retail stores, Hotel, Hospital and Beauty Parlor.

(15 Periods)

Unit - IV : Stories of successful Entrepreneurs - JRD Tata, Steve Jobbs, walt Disney, Dhirubai Ambani, Kurean Wargias, Vitthal Kamat. Their entrepreneurial sketch and qualities.

(15 Periods)

References books: Paper-I & II
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 Khanak 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. ऐसे बोलले गुरू – चारी एस. एन
12. बिझनेस महाराजे – गीता पीरामूल
13. इडली, मी आणि ऑर्किड – विठ्ठल कामत.

SEM -IV

PAPER – II

BUSINESS STATISTICS

Unit 1 : Probability and Probability Distributions: **(18** Periods**)**
     Probability:
1.1 Definition of Trial, Sample Space, Events, Classical definition of probability.
1.2 Addition and Multiplication laws of probability (Without proof).
1.3 Examples without use of permutation and combination.
     Binomial Distribution:
1.4 p.m.f , Mean and Variance (without proof).
1.5 Simple examples to find probabilities and parameters.
     Normal Distribution:
1.6 p.d.f, Mean and variance (without proof).
1.7 Defi. of Standard Normal Variate and its p.d.f., properties of normal curve.
1.8 Examples to find Probabilities for given area under standard normal curve

Unit 2 : Times Series: **(12** Periods**)**
 2.1 Definition and uses of Time series , Components of time series .
 2.2 Methods of determination of trend by (i) Method of Moving Averages,
    (ii) Method of Progressive Averages, (iii) Method of Least Squares (only for straight line)
 2.3 Numerical Examples

Unit 3 : Index Numbers :   **(15** Periods**)**
 3.1 Need, Meaning and uses of index numbers.
 3.2 Problems involved in construction of index numbers.
 3.3 Price , Quantity and Value based index numbers.
 3.4 Unweighted (Simple) index numbers by (i) Simples Aggregate Method
    (ii) Simple Average of Relatives Method (A.M., Median)
 3.5 Weighted index numbers by (i) Laspeyre's, Paasche's and Fisher's
 3.6 Numerical Examples.

Unit 4 : Statistical Quality Control (S.Q.C.)   **(15** Periods**)**
 4.1 Concept and Need of S.Q.C. , Advantages of S.Q.C.
 4.2 Chance and Assignable causes , Process control and Product control
 4.3 Control Chart and its construction.
 4.4 Control charts for variables : Mean and Range Charts
 4.5 Control charts for Attributes : Control chart for number of defectives
   (np-chart) for fixed sample size , Control chart for number of defects per
    unit (C-Chart).
 4.7 Numerical Examples.

Note: Use of nonprogrammable calculator is allowed.

Reference Books:

1. Elements of Statistics by D.N. Elance
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
7. Business Statistics –SIM-Shivaji University , Kolhapur
8. Mathematical Statistics by D.C. Sanchety and V.K.Kapur

Semester - IV
Business Economics
Paper - IV

Unit - 1 : Business Cycles   (15 Lectures)
     A) Meaning and Phases
     B) Theories of Trade cycles : Haw trey, Schumpeter, and Keynes.
     C) Control of Trade Cycles.

Unit -2 : Public Finance   (15 Lectures)
     A) Meaning, Nature, and scope of public finance, The Principal of Maximum   Social Advantage.
     B) Direct and Indirect taxes, Concept of value added tax (VAT)
     C) Public Expenditure-Causes of growth in public expenditure, Effects of public expenditure.
     D) Public Debt-Causes and Effects of public debt
     E) Deficit Financing-Meaning, Objectives and Limitations.

Unit -3 : International Trade   (15 Lectures)
     A) Advantage and Disadvantages, Ricardian theory of international trade-Terms of trade, Factors influencing terms of trade.
     B) Balance of Payment- Disequilibrium Cause, and Remedies.
     C) Arguments for and against protectionism.

Unit -4 : Foreign Exchange :   (15 Lectures)
     A) Exchange rates-Fixed and Floating - Spot and Future.
     B) Devaluation and Depreciation of currency-meaning.

Reference Books:-
1) Monetary Theory- Vaish M.C.
2) Principles of Economics- Agarwal H.S.
3) Advanced Economics Theory -hingam M.L.
4) Economics- Benkam
5) Theory of International Trade -Haberler
6) Economics of J.M. Keynes, Dillard Dudley
7) Economics, 114 Ed by P.A/ Samuelson and Willam D. Nordhan (McGraw Hill International)
8) An Introduction to Positive Economics, R.G. Lipsey and K.A. Criyatal (8th ed)   ELBS, Oxford University Press.
9) Monetary Theory- K.K. Dewett
10) Modern Economic Theory -D. M. Mithani.

Semester –IV
"Money and Financial System"
Paper-II

Objectives :-

1) To explain the nature, functions and issues related to money, banking and non banking financial intermediaries in India.

2) To acquaint the students with changing role of banking and financial intermediaries in the process of growth & development.

Unit I: Development Banks and Non Banking Finical Intermediaries :- (15 Lectures)

Role, Features and Functions of Development Banks- Definition, Types and Features of Non banking Financial Intermediaries – Growth and Impact of NBFIs on Economic Development.

Unit II: Reserve Bank of India (15 Lectures)

Functions of RBI - Instruments of Credit Control – Objectives and Instruments of Monetary Policy.

Unit III: Practical Banking (15 Lectures)

Types of Bank Customer - Banker Customer Relationship - Opening, Operating and Closing of an Account - Discounting of Negotiable Instruments.

Unit IV: Changing Paradigms in Indian Banking (15 Lectures)

Technology (E- Banking, Mobile Banking Tele Banking) - Concept of Core Banking – Retail Banking - ATM, Credit Card and Debit card, Kisan card.

References Books:-
1. Tannans, Banking Law and Practice in India
2. Sayers, Modern Banking
3. S.S.M. Desai, Rural Banking in India
4. K.C. Shekhar, Banking Theory and Practice
5. Crowther, An Outline of Money
6. S.K. Basu, Current Banking Theory and Practice
7. D.M. Mithani, Money Banking:- International Trade and Public Finance
8. M.C. Vaish, Modern Banking Trade and Public Finance
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12. S.G. Panandikar, Banking in India
13. B.H. Beckhart, Banking System
14. S.B. Gupta, (1995) Monetary Economics - Institutions, Theory and Policy
15. R.B.I. (2000) Report on Trend and Progress of Banking in India (Annual)
16. L.V. Chandlar & S.M. Goldteld, (1977) The Economies of Money and Banking - Harper & Row, New York
17. S. Mitra, Money and Banking, Random - House, New York
18. C. Rangarajan, (1999)Indian Economics - Essay on Money and Finance
19. P.F. Smith, Economics of Financial Institutions and Markets
20. R.B.I. Report of the Committee to Review the working of the Monetary System (Chakravarty Committee)
21. Y. V. Reddy, (2000)Review of Monetary and Financial Sector Reforms in India - A Central Bankers Perspective
22. S.B. Gupta, Monetary Planning of India : S. Chand, New Delhi.
23. M.Y. Khan, Indian Financial System:- Theory and Practice - Tata McGraw Hill, New Delhi.24.Reserve Bank of India Functions and Workings
25. Banking Commission Reports
26. Reserve Bank of India Annual Report(s)
27. Report on Currency Finance
28. A.K. Sengupta and M.K. Agarwal, Money Market Operations in India - Skylark Publications, New Delhi
29. N. Vinayakan, Banking 2000, A.D. Kanishka Publishing, Delhi
30. V.R. Panchamukhi, K.M. Raipuria R.Tondon, Money and Finance in World Economic Order - Indus Publishing Co., New Delhi.
31. Merrill, Financial Planning in the Bank - Mcmillan India Ltd., New Delhi.
32. Google Search.

Semester - IV
Corporate Accounting Paper – II

Unit -I : Accounting for Amalgamation and Absorption of Companies. Calculation of purchase consideration as per AS – 14. (Purchase Method only) **(20 Periods)**

Unit-II :Valuation of shares : Intrinsic value method, Market value Method (Capitalization of profit and dividend basis) Fair value. **(10 Periods)**

Unit-III : Accounting for Liquidation of companies - Preparation of Liquidators Final Statement of Account**. (15 Periods)**

Unit-IV: Computer Application through Accounting Package Tally. (Latest Version) - Preparation of following records on Tally (with inventory).   **(15 Periods)**
        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.

Note :
1) College should make a provision of necessary computers for commerce department to train the students in Computer Accounting as prescribed in the syllabus.
2) A study tour may be arranged for increasing awareness of students regarding Corporate Accounting.

Reference Books:-
1) Gupta R. L. Radhaswamy M. - Company Account. Sultan Chand and Sons; New Delhi.
2) Maheshwari S. N. - Corporate Accounting. Vikas Publication House, New Delhi.
3) Shukla M. C. ; Grewal T.S. and Gupta S.C. - Advanced Accounts; S.Chand and Co. New Delhi.
4) Jain and Narang- Advanced Accountancy
5) S.P. Iyangar - Advanced Accountancy
6) H. Chakraborty- Advanced Accountancy
7) Chougule Rajan - Computerized Accounting

EQUIVALENCE

Sr. No.	Title of Old Paper	Title of New paper
1	Fundamentals of Entrepreneurship Paper - I Semester - III	Fundamentals of Entrepreneurship Paper – I Semester - III
2	Fundamentals of Entrepreneurship Paper – II Semester - IV	Fundamentals of Entrepreneurship Paper – II Semester - IV
3	BUSINESS STATISTICS Paper – I Semester - III	BUSINESS STATISTICS Paper – I Semester - III
4	BUSINESS STATISTICS Paper – II Semester - I	BUSINESS STATISTICS Paper – II Semester - IV
5	Business Economics Paper – III Semester - III	Business Economics Paper – III Semester - III
6	Business Economics Paper – IV Semester - IV	Business Economics Paper – IV Semester - IV
7	Money and Financial System Paper-I Semester -III	Money and Financial System Paper-I Semester -III
8	Money and Financial System Paper –II Semester-IV	Money and Financial System Paper –II Semester-IV
9	Sem. III Corporate Accounting Paper- I	Sem. III Corporate Accounting Paper - I
10	Sem. IV Corporate Accounting Paper - II	Sem. IV Corporate Accounting Paper - II