

DR. BABASAHEB AMBEDKAR MARATHWADA UNIVERSITY
Chhatrapati Sambhajinagar.



CIRCULAR /SU/CM/Revised B.Com./NEP/111/2024

It is hereby inform to all concerned that, in continuation Circular No/SU/CM/NEP-UG/50/2023/-18935-44 Date:13-12-2023 has prepared by the Board of Studies & on the recommendation of the Dean, Faculty of Commerce & Management; **the Academic Council at its meeting held on 08.04.2024 has accepted the "Revised Syllabus of B.Com. (Hons with Research) Programme" as per direction by the state government letter dated on 13 March 2024 and Norms of National Education Policy-2020 under the Faculty of Commerce & Management run at the all concerned Affiliated Colleges, Dr. Babasaheb Ambedkar Marathwada University as per appended herewith.**

This is retrospective effect from the Academic Year 2024-25 and Onwards as per appended herewith.

All concerned are requested to note the contents of this circular and bring notice to the students, teachers and staff for their information and necessary action.

University Campus,
 Aurangabad-431 004.

REF.NO. SU/COM/2024-25/ 223-32

Date:- 01-06-2024.

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*Deputy Registrar,
 Academic Section
 Syllabus unit.*

Copy forwarded with compliments to :-

- 1] **The Principal all concerned affiliated colleges, Dr. Babasaheb Ambedkar Marathwada University.**
- 2] **The Director, University Network & Information Centre, UNIC, with a request to upload this Circular on University Website.**

Copy to :-

- 1] The Director, Board of Examination & Evaluation,
- 2] **The Section Officer, [B.Com. Unit] Examination Branch,**
- 3] The Section officer, [Eligibility Unit],
- 4] **The Programmer [Computer Unit-1] Examinations,**
- 5] **The Programmer [Computer Unit-2] Examinations,**
- 6] The In-charge, [E-Suvidha Kendra], Rajarshi Shahu Maharaj Pariksha Bhavan, Dr. Babasaheb Ambekar Marathwada University.
- 7] The Public Relation Officer,
- 8] The Record Keeper.

Dr. Babasaheb Ambedkar Marathwada University
Chhatrapati Sambhajnagar- 431001



Three Years B. Com.
Four Years B. Com. (Hons)
And
Four Years B. Com. (Hons with Research)
Degree Programme

Course Structure

(Revised)

(AS PER NEP-2020)

Subject: Commerce

..... Effective

from 2024-25

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B.Com. First Year (1st and 2nd Semester)

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Sr. No.	Course Type	First Semester			Total Credits
		Course Code		Credits	
1	Major 1 (Core) M1 <u>Accounting and Finance</u> Mandatory	DSC-1	Financial Accounting – I	4	12
	Major 2 (Core) M2 <u>Business Administration & Management</u> Mandatory	DSC-2	Principles of Management – I	4	
	Major 3 (Core) M3 <u>Entrepreneurship Development</u> Mandatory	DSC-3	Entrepreneurship Development -I	4	
2	Major Electives (Choose any one from pool of courses)	---		---	---
3	Minor (Choose any one from pool of courses) It is from different discipline of the same faculty	---		---	---
4	GE/OE (Generic / Open Elective) (Choose any one from pool of courses) It should be chosen compulsorily from the faculty other than that of Major	GE/OE -1	1. Basics of Accounting 2. Basics of Finance 3. Basic of Entrepreneurship	2	2
5	VSC (Vocational Skill Courses) (Choose any one from pool of courses)	----	---	---	2
6	SEC (Skill Enhancement Courses) (Choose any one from pool of courses)	SEC-1	1. Office Automation Tools – I 2. Personal Finance & Planning 3. Basic Banking Operations	2	
7	AEC (Ability Enhancement Courses) (Common for all faculty)	AEC-1	English	2	4
8	VEC (Value Education Courses) (Common for all faculty)	-----	----	---	
9	IKS (Indian Knowledge System) Courses (Common for all faculty)	IKS-1	To be offered by University	2	
10	OJT (On Job Training)	-----		---	2
11	FP (Field Project)	-----		---	
12	CEP (Community Engagement Project) (Common for all faculty)	----		---	
13	CC (Co-curricular Courses) (Common for all faculty)	CC-1	Health & Wellness (To be offered by University)	2	
14	RM (Research Methodology) Course	----	----	---	
15	RP (Research Project)	-----	----	---	
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Note: GE/OE-I - For other faculty

1. Basics of Accounting
2. Basics of Finance
3. Basic of Entrepreneurship



Sr. No.	Course Type	Second Semester		Credits	Total Credits
		Course Code			
1	Major 1 (Core) M1 <u>Accounting and Finance</u> Mandatory	DSC-4	Financial Accounting – II	4	12
	Major 2 (Core) M2 <u>Business Administration & Management</u> Mandatory	DSC-5	Principles of Management – II	4	
	Major 3 (Core) M3 <u>Entrepreneurship Development</u> Mandatory	DSC-6	Entrepreneurship Development –II	4	
2	Major Electives (Choose any one from pool of courses)	---	---	---	---
3	Minor (Choose any one from pool of courses) It is from different discipline of the same faculty	---	---	---	---
4	GE/OE (Generic / Open Elective) (Choose any one from pool of courses) It should be chosen compulsorily from the faculty other than that of Major	GE/OE-2	1. Basics of Marketing 2. Fundamentals of Stock Market 3. Functions of Business Management	2	2
5	VSC (Vocational Skill Courses) (Choose any one from pool of courses)	VSC-1		2	2
6	SEC (Skill Enhancement Courses) (Choose any one from pool of courses)	-----	1. Application Spreadsheet Software 2. Business Presentation 3. Business Documents	-----	
7	AEC (Ability Enhancement Courses) (Common for all faculty) (Modern Language)	AEC-2	Hindi / Marathi /Pali /Urdu/Sanskrit	2	
8	VEC (Value Education Courses) (Common for all faculty)	VEC-1	Constitution of India To be Provided by the University	2	4
9	IKS (Indian Knowledge System) Courses (Common for all faculty)	---		---	
10	OJT (On Job Training)	---		---	
11	FP (Field Project)	---		---	
12	CEP (Community Engagement Project) (Common for all faculty)	---		---	2
13	CC (Co-curricular Courses) (Common for all faculty)	C C-2 ()	Yoga education / Sports & Fitness To be provided by the university	2	
14	RM (Research Methodology) Course				
15	RP (Research Project)				
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Note: GE/OE-II - For other faculty

1. Basics of Marketing
2. Fundamentals of Stock Market
3. Functions of Business Management

B. Com. Second Year (3rd and 4th Semester)

Sr. No.	Course Type	Third Semester		Total Credits	Fourth Semester		Total Credits
		Course Code	Credits		Course Code	Credits	
1	Major (Core) Mandatory (Student will be choosing one subject as a major out of 3 major subjects and one subject as a minor)	DSC-7	4	8	DSC-9	4	8
		DSC-8	4		DSC-10	4	
2	Major Electives (Choose any one from pool of courses)	---	---	---	---	---	---
3	Minor (Choose any two from pool of courses) It is from different discipline of the same faculty	M-1	2	4	M-3	2	4
		M-2	2		M-4	2	
4	GE/OE (Generic / Open Elective) (Choose any one from pool of courses) It should be chosen compulsorily from the faculty other than that of Major	GE/OE-3	2	2	GE/OE-4	2	2
5	VSC (Vocational Skill Courses) (Choose any one from pool of courses)	VSC-2	2	2	----	----	2
6	SEC (Skill Enhancement Courses) (Choose any one from pool of courses)	-----	---		SEC-2	2	
7	AEC (Ability Enhancement Courses) (Choose any one from pool of language courses)	AEC-3 (English)	2	4	AEC-4* (MIL-2)	2	2
8	VEC (Value Education Courses) (Common for all faculty)	VEC-2 Environme ntal Studies	2		-----	---	
9	IKS (Indian Knowledge System) Courses (Common for all faculty)	-----	---		---	---	
10	OJT (On Job Training)	-----	---	2	---	---	4
11	FP (Field Project)	-----	---		---	---	
12	CEP (Community Engagement Project) (Common for all faculty)	----	---		FP-1	2	
13	CC (Co-curricular Courses) (Common for all faculty)	CC-3	2		CC-4	2	
14	RM (Research Methodology) Course	----	---		----	----	
15	RP (Research Project)	-----	---		----	----	
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Exit Option : Award of UG Diploma in Major and Minor with 88 credits and an additional 4 credits of core NSQF course / Internship OR continue with Major and Minor							

*AEC-4 : (MIL-2) : Hindi/ Marathi/ Pali & Buddhism/ Sanskrit/ Urdu

Sr. No.	Course Type	Third Semester			Total Credits
		Course Code		Credits	
1	Major 1 (Core) M1 <u>Accounting and Finance</u>	DSC-7	Corporate Accounting-I	4	8
		DSC-8	Cost Accounting -I	4	
	Major 2 (Core) M2 <u>Business Administration & Management</u>	DSC-7	Corporate Accounting-I	4	8
		DSC-8	Marketing Management -I	4	
	Major 3 (Core) M3 <u>Entrepreneurship Development</u>	DSC-7	Corporate Accounting-I	4	8
		DSC-8	MSME Management -I	4	
2	Major Electives (Choose any one from pool of courses)	---		---	---
3	Minor 1 (Core) M1 <u>Accounting and Finance</u>	M-1	Business Mathematics & Statistics-I	2	4
		M-2	Fundamentals of Cost Accounting-I	2	
	Minor 2 (Core) M2 <u>Business Administration & Management</u>	M-1	Business Mathematics & Statistics-I	2	4
		M-2	Fundamentals of Marketing-I	2	
	Minor 3 (Core) M3 <u>Entrepreneurship Development</u>	M-1	Business Mathematics & Statistics-I	2	4
		M-2	Business Environment-I	2	
4	GE/OE (Generic / Open Elective) (Choose any one from pool of courses) It should be chosen compulsorily from the faculty other than that of Major	GE/OE-3	1. Fundamentals of Taxation 2. Fundamentals of Banking	2	2
5	VSC (Vocational Skill Courses) (Choose any one from pool of courses)	VSC-2	1. I.T. Applications in Business 2. E-Commerce	2	2
6	SEC (Skill Enhancement Courses) (Choose any one from pool of courses)	-----		---	
7	AEC (Ability Enhancement Courses) (Choose any one from pool of language courses)	AEC-3 (English)		2	4
8	VEC (Value Education Courses) (Common for all faculty)	VEC-2 Environmental Studies		2	
9	IKS (Indian Knowledge System) Courses (Common for all faculty)	-----		---	
10	OJT (On Job Training)	-----		---	2
11	FP (Field Project)	-----		---	
12	CEP (Community Engagement Project) (Common for all faculty)	----		---	
13	CC (Co-curricular Courses) (Common for all faculty)	CC-3		2	
14	RM (Research Methodology) Course	----		---	
15	RP (Research Project)	-----		---	
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Note: GE/OE-III - For other faculty

1. Fundamentals of Taxation
2. Fundamentals of Banking

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Sr. No.	Course Type	Fourth Semester			Total Credits
		Course Code		Credits	
1	Major 1 (Core) M1 <u>Accounting and Finance</u>	DSC-9	Corporate Accounting-II	4	8
		DSC-10	Cost Accounting –II	4	
	Major 2 (Core) M2 <u>Business Administration & Management</u>	DSC-9	Corporate Accounting-II	4	8
		DSC-10	Marketing Management –II	4	
	Major 3 (Core) M3 <u>Entrepreneurship Development</u>	DSC-9	Corporate Accounting-II	4	8
		DSC-10	MSME Management –II	4	
2	Major Electives (Choose any one from pool of courses)	---		---	---
3	Minor 1 (Core) M1 <u>Accounting and Finance</u>	M-3	Business Mathematics & Statistics-II	2	4
		M-4	Fundamentals of Cost Accounting-II	2	
	Minor 2 (Core) M2 <u>Business Administration & Management</u>	M-3	Business Mathematics & Statistics-II	2	4
		M-4	Fundamentals of Marketing-II	2	
	Minor 3 (Core) M3 <u>Entrepreneurship Development</u>	M-3	Business Mathematics & Statistics-II	2	4
		M-4	Business Environment-II	2	
4	GE/OE (Generic / Open Elective) (Choose any one from pool of courses) It should be chosen compulsorily from the faculty other than that of Major	GE/OE-4	1. Fundamentals of Insurance 2. Digital Marketing	2	2
5	VSC (Vocational Skill Courses) (Choose any one from pool of courses)	----		----	2
6	SEC (Skill Enhancement Courses) (Choose any one from pool of courses)	SEC-2	1. Basic Banking Operations 2. Business Presentation	2	
7	AEC (Ability Enhancement Courses) (Choose any one from pool of language courses)	AEC-4* (MIL-2)		2	2
8	VEC (Value Education Courses) (Common for all faculty)	-----		---	
9	IKS (Indian Knowledge System) Courses (Common for all faculty)	---		---	
10	OJT (On Job Training)	---		---	4
11	FP (Field Project)	---		---	
12	CEP (Community Engagement Project) (Common for all faculty)	FP-I		2	
13	CC (Co-curricular Courses) (Common for all faculty)	CC-4		2	
14	RM (Research Methodology) Course	----		----	
15	RP (Research Project)	----		----	
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Note: GE/OE-IV - For other faculty

1. Fundamentals of Insurance
2. Digital Marketing

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B. Com. Third Year (5th and 6th Semester)

Sr. No.	Course Type	Fifth Semester		Total Credits	Sixth Semester		Total Credits
		Course Code	Credits		Course Code	Credits	
1	Major (Core) Mandatory	DSC-11	4	8	DSC-13	4	10
		DSC-12	4		DSC-14	4	
					DSC-15	2	
2	Major Electives (Choose any two from pool of courses)	DSE-1	2	4	DSE-3	2	4
		DSE-2	2		DSE-4	2	
3	Minor (Choose any two from pool of courses) It is from different discipline of the same faculty	M-5	2	4	M-7	2	4
		M-6	2		M-8	2	
4	GE/OE (Generic / Open Elective) (Choose any one from pool of courses) It should be chosen compulsorily from the faculty other than that of Major	---	---	---	----	---	---
5	VSC (Vocational Skill Courses) (Choose any one from pool of courses)	VSC-3	2	4	----	----	---
		VSC-4	2		----	---	
6	SEC (Skill Enhancement Courses) (Choose any one from pool of courses)	-----	---		---	---	
7	AEC (Ability Enhancement Courses) (Common for all faculty)	-----	---	---	----	---	---
8	VEC (Value Education Courses) (Common for all faculty)	-----	---		-----	---	
9	IKS (Indian Knowledge System) Courses (Common for all faculty)	-----	---		---	---	
10	OJT (On Job Training)	-----	---	2 (FP-2 / CEP-2)	OJT-1	4	4
11	FP (Field Project)	FP-2	2		---	---	
12	CEP (Community Engagement Project) (Common for all faculty)	CEP-2	2		----	----	
13	CC (Co-curricular Courses) (Common for all faculty)	----	---		----	---	
14	RM (Research Methodology) Course	----	---		----	----	
15	RP (Research Project)	-----	---		----	----	
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Exit Option : Award of UG Degree in Major with 132 credits OR continue with Major and Minor							

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Sr. No.	Course Type	Fifth Semester			Total Credits
		Course Code		Credits	
1	Major 1 (Core) M1 <u>Accounting and Finance</u>	DSC-11	Management Accounting-I	4	8
		DSC-12	Advanced Financial Accounting-I	4	
	Major 2 (Core) M2 <u>Business Administration & Management</u>	DSC-11	Management Accounting-I	4	8
		DSC-12	Business Regulatory Framework-I	4	
	Major 3 (Core) M3 <u>Entrepreneurship Development</u>	DSC-11	Management Accounting-I	4	8
		DSC-12	Logistics & Supply Chain Management-I	4	
2	Major Electives DSE (Choose any two ^{one} from pool of courses)	DSE-1	Goods & Services Tax-I	2	4
		DSE-2	Direct Tax-I	2	
3	Minor 1 (Core) M1 <u>Accounting and Finance</u>	M-5	Business Economics-I	2	4
		M-6	Working Capital Management	2	
	Minor 2 (Core) M2 <u>Business Administration & Management</u>	M-5	Business Economics-I	2	4
		M-6	Human Resource Management-I	2	
	Minor 3 (Core) M3 <u>Entrepreneurship Development</u>	M-5	Business Economics-I	2	4
		M-6	Rural Entrepreneurship-I	2	
4	GE/OE (Generic / Open Elective) (Choose any one from pool of courses) It should be chosen compulsorily from the faculty other than that of Major	---		---	---
5	VSC (Vocational Skill Courses) (Choose any one from pool of courses)	VSC-3	Computerized Accounting-I	2	4
		VSC-4	Computerized Accounting-II	2	
6	SEC (Skill Enhancement Courses) (Choose any one from pool of courses)	-----		---	
7	AEC (Ability Enhancement Courses) (Common for all faculty)	----		---	---
8	VEC (Value Education Courses) (Common for all faculty)	----		---	
9	IKS (Indian Knowledge System) Courses (Common for all faculty)	-----		---	
10	OJT (On Job Training)	-----		---	2
11	FP (Field Project)	FP-2		2	
12	CEP (Community Engagement Project)	CEP-2		2	

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	(Common for all faculty)				(FP-2 / CEP-2)
13	CC (Co-curricular Courses) (Common for all faculty)	----		---	
14	RM (Research Methodology) Course	----		---	
15	RP (Research Project)	-----		---	
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Sr. No.	Course Type	Sixth Semester			Total Credits
		Course Code		Credits	
1	Major 1 (Core) M1 <u>Accounting and Finance</u>	DSC-13	Management Accounting-II	4	10
		DSC-14	Advanced Financial Accounting-II	4	
		DSC-15	Auditing	2	
	Major 2 (Core) M2 <u>Business Administration & Management</u>	DSC-13	Management Accounting-II	4	
		DSC-14	Business Regulatory Framework-II	4	
		DSC-15	Auditing	2	
	Major 3 (Core) M3 <u>Entrepreneurship Development</u>	DSC-13	Management Accounting-II	4	
		DSC-14	Logistics & Supply Chain Management-II	4	
		DSC-15	Auditing	2	
2	Major Electives (Choose any two from pool of courses)	DSE-3	Goods & Services Tax-II	2	4
		DSE-4	Direct Tax-II	2	
3	Minor 1 (Core) M1 <u>Accounting and Finance</u>	M-7	Business Economics-II	2	4
		M-8	Capital Market	2	
	Minor 2 (Core) M2 <u>Business Administration & Management</u>	M-7	Business Economics-II	2	4
		M-8	Human Resource Management-II	2	
	Minor 3 (Core) M3 <u>Entrepreneurship Development</u>	M-7	Business Economics-II	2	4
		M-8	Rural Entrepreneurship-II	2	
4	GE/OE (Generic / Open Elective) (Choose any one from pool of courses) It should be chosen compulsorily from the faculty other than that of Major	----		---	---
5	VSC (Vocational Skill Courses) (Choose any one from pool of courses)	----		----	---
		----		---	
6	SEC (Skill Enhancement Courses) (Choose any one from pool of courses)	---		---	---
7	AEC (Ability Enhancement Courses) (Common for all faculty)	----		---	---
8	VEC (Value Education Courses) (Common for all faculty)	-----		---	
9	IKS (Indian Knowledge System) Courses (Common for all faculty)	---		---	
10	OJT (On Job Training)	OJT-1		4	4
11	FP (Field Project)	---		---	
12	CEP (Community Engagement Project) (Common for all faculty)	----		----	
13	CC (Co-curricular Courses) (Common for all faculty)	----		---	
14	RM (Research Methodology) Course	----		----	
15	RP (Research Project)	----		----	
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B. Com. Fourth Year: UG Honours Degree (7th and 8th Semester)

Sr. No.	Course Type	Seventh Semester		Total Credits	Eighth Semester		Total Credits
		Course Code	Credits		Course Code	Credits	
1	Major (Core) Mandatory	DSC-16	4	14	DSC-20	4	14
		DSC-17	4		DSC-21	4	
		DSC-18	4		DSC-22	4	
		DSC-19	2		DSC-23	2	
2	Major Electives (Choose any two from pool of courses)	DSE-5	2	4	DSE-7	2	4
		DSE-6	2		DSE-8	2	
3	Minor (Choose any one from pool of courses) It is from different discipline of the same faculty	----	--	-	---	-	---
		----	-		---	-	
4	GE/OE (Generic / Open Elective) (Choose any one from pool of courses) It should be chosen compulsorily from the faculty other than that of Major	---	---	---	---	---	---
5	VSC (Vocational Skill Courses) (Choose any one from pool of courses)	----	----	----	----	----	----
		----	----		----	----	
6	SEC (Skill Enhancement Courses) (Choose any one from pool of courses)	----	---	----	---	---	----
7	AEC (Ability Enhancement Courses) (Common for all faculty)	----	---	---	----	---	---
8	VEC (Value Education Courses) (Common for all faculty)	----	---		----	---	
9	IKS (Indian Knowledge System) Courses (Common for all faculty)	----	---		---	---	
10	OJT (On Job Training)	----	---	4	OJT-2	4	4
11	FP (Field Project)	----	-		---	---	
12	CEP (Community Engagement Project) (Common for all faculty)	----	-		----	----	
13	CC (Co-curricular Courses) (Common for all faculty)	----	---		----	---	
14	RM (Research Methodology) Course	RM-1	4		----	----	
15	RP (Research Project)	-----	---		----	----	
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Award of Four Year UG Honours Degree in Major and Minor with 176 credits							

B.COM

Programme Educational Objectives (PEOs):

Programme Educational Objectives (PEOs) for the Bachelor of Commerce Curriculum under the National Education Policy 2020:

- 1. Professional Competence:** Graduates of the Bachelor of Commerce program will demonstrate comprehensive knowledge and understanding of core concepts, fundamental principles, theories and practices in various fields of Commerce including Accounting, Finance, Economics, Management and Marketing.
- 2. Critical Thinking and Analytical Skills:** Graduates will develop strong critical thinking abilities, enabling them to evaluate information rigorously, analyze data effectively, and make informed decisions based on evidence. They will demonstrate proficiency in applying logical reasoning to solve complex business problems and generate new knowledge.
- 3. Effective Communication:** Graduates will possess effective communication skills, both verbal and written, enabling them to convey ideas, present information, and interact professionally in diverse business environments.
- 4. Leadership and Teamwork:** Graduates will demonstrate leadership qualities and the ability to work effectively in teams, collaborating with diverse stakeholders to achieve common goals and drive organizational success.
- 5. Entrepreneurial mindset:** Graduates will possess an entrepreneurial mindset, capable of identifying opportunities, taking calculated risks, and innovating solutions to create value in business ventures or within existing organizations.
- 6. Ethical and Social Responsibility:** Graduates will understand the ethical principles and values governing business conduct and demonstrate a commitment to responsible and sustainable business practices, contributing positively to society and the community.
- 7. Global Citizenship and Cultural Sensitivity:** Graduates will possess a global perspective and cultural sensitivity, recognizing the interconnectedness of diverse communities and the importance of collaboration across borders. They will engage in cross-cultural dialogue, embrace diversity, and contribute to the advancement of knowledge and understanding on a global scale.

These Programme Educational objectives provide a framework for designing curriculum, instructional methods, and assessment strategies to ensure that graduates of the Bachelor of Commerce program are well-prepared to meet the demands of the dynamic and competitive business landscape.

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Programme Outcomes (POs):

The National Education Policy (NEP) 2020 for India emphasizes several key aspects for Bachelor of Commerce (B.Com.) programs, aiming to produce graduates who are not only well-versed in their respective disciplines but also equipped with skills necessary for holistic development and employability. While specific program outcomes may vary between institutions and disciplines within B.Com. programs, here are some common outcomes aligned with NEP 2020:

- **PO1. Contribution to the Economy and Society:** Make significant contributions to the economy and society through their roles as business leaders, entrepreneurs, professionals, and responsible citizens, fostering economic growth, innovation, and social welfare.
- **PO2. Ethics, Environment and Sustainability:** Ability to develop sustainable practical solutions for complex business-related problems within positive professional and ethical boundaries. Develop understanding for social and sustainable business issues and demonstrate the knowledge of and need for sustainable development.
- **PO3. Entrepreneurial Mindset and Innovation:** Cultivate an entrepreneurial mindset, fostering creativity, innovation, and a willingness to take calculated risks to identify and pursue opportunities for value creation and business innovation.
- **PO4. Individual and team work:** Work effectively in diverse teams, demonstrating leadership, interpersonal skills, and the ability to collaborate with others to achieve common goals and solve complex problems.
- **PO5. Communication:** Communicate effectively on complex business-related activities and issues with business counterparts in particular and with the society at large, such as, being able to comprehend and write effective reports and design documentation. To make effective presentations, and give and receive clear instructions.
- **PO6. Digital Literacy and Technological Proficiency:** Demonstrate proficiency in using digital tools, technologies, and information systems relevant to the field of commerce, enabling them to analyze data, automate processes, and adapt to technological advancements.
- **PO7. Continuous Learning and Adaptability:** Embrace lifelong learning, proactively seeking opportunities for professional development, acquiring new skills, and adapting to changing business trends, technologies, and regulatory environments.

These program outcomes align with the broader goals of NEP 2020 to transform higher education in India and prepare students for the challenges and opportunities of the 21st century. Board of Studies designing B.Com curricula are encouraged to incorporate the outcomes into their program objectives and learning outcomes.

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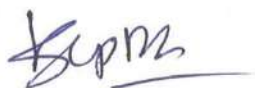
B.COM

Programme Specific Outcomes (PSOs):

(Programme specific outcomes are discipline/major specific. Different major will have different PSOs. Following is the example of PSOs for Accounting & Finance Major. Respective BoS is expected to draft PSOs related to their Major)

- **PSO1 Financial Reporting and Analysis:** Graduates will demonstrate proficiency in preparing, analyzing, and interpreting financial statements in accordance with accounting standards and regulations, enabling them to provide accurate and reliable financial information for decision-making.
- **PSO2 Managerial Accounting and Cost Management:** Graduates will apply managerial accounting techniques to analyze costs, budgets, and performance metrics, enabling them to support strategic decision-making and optimize resource allocation within organizations.
- **PSO3 Taxation and Compliance:** Graduates will possess a comprehensive understanding of tax laws and regulations, enabling them to prepare tax returns, advise on tax planning strategies, and ensure compliance with tax obligations for individuals and businesses.
- **PSO4 Auditing and Assurance Services:** Graduates will understand the principles and practices of auditing, internal controls, and assurance services, enabling them to conduct audits, assess risks, and provide assurance on the reliability and integrity of financial information.
- **PSO5 Financial Management and Investment Analysis:** Graduates will analyze financial markets, evaluate investment opportunities, and make informed decisions regarding capital structure, capital budgeting, financing, dividends and risk management to maximize shareholder value and wealth creation.
- **PSO6 Financial Markets and Institutions:** Graduates will demonstrate knowledge of financial markets, instruments, and institutions, including banking, securities, and derivatives markets, enabling them to analyze market trends, evaluate investment options, and manage financial assets.
- **PSO7 Ethics and Professional Standards:** Graduates will adhere to ethical principles and professional standards in their practice of accounting and finance, demonstrating integrity, objectivity, and professional skepticism in their decision-making and conduct.

These Program Specific Outcomes provide a focused framework for students pursuing a major in Accounting and Finance within the B.Com program, equipping them with the specialized knowledge, skills, and competencies required to excel in professional roles within the accounting, finance, and related fields.



Syllabus (2024 Pattern as per NEP-2020)**B.Com. First Year (I- Semester)****DSC-1:****Course:-Financial Accounting-I****Total Credits: 04****Maximum Marks: 60****Total Contact Hours: 04 Hrs. per week****Learning Objectives of the Course:**

The course acquainting the students with the emerging issues in business, Trade and commerce regarding recording, maintaining and presenting the accounting and financial facts.

Course Outcomes (COs):

After completion of the course, students will be able to-

1. To prepare and analyse the financial statements.
2. Acquire the basic concept of accounting terms.
3. Record the different financial activities & Practices

Module No.	Topics/actual contents of the syllabus	Contact Hours
I	Book-Keeping and Accountancy: - (Theory) Meaning, Definitions, Concepts, Objectives, Need, Scope, Classification, and Rules of Accounts, Accounting Cycle, Journal, Ledger, Balancing of Account.	10
II	Depreciation: Meaning, need & importance of depreciation, Methods of charging depreciation- Straight Line method, Reducing Balance Method, Annuity Method, Sinking Fund Method.	12
III	Final Account of Sole Trader: - (Numerical) Meaning and Importance, Preparation of Manufacturing Account, Trading Account, Profit and Loss Account and balance sheet, Adjustment.	14
IV	Hire Purchase System & Instalment System: (Theory on Hire Purchase System & Numerical on Installment) Meaning, Calculation of Interest, Accounting for hire Purchase transactions by asset purchase method based on full cash price, Journal Entries, Ledger accounts and Disclosure in Balance Sheet for hire and Vendor	12
V	Royalty Accounts: (Numerical) Meaning & Definitions, Minimum rent, Short working, Surplus, Sublease, Journal entries in the books of lessee & Landlord	12

Internal Assessment: (Committee may include Test, Tutorial, Seminar, Group Discussion etc.)

Text Books:

1. Narayanaswamy R. Financial Accounting: A Managerial Perspective. PHI Learning Pvt. Ltd., Delhi
2. Robert N. Anthony, David F. Hawkins, Kenneth A. Merchant. Accountancy- text and cases. McGraw Hill Education (India) Private Limited, New Delhi.
3. Garg CA Kamal, and Sehrawat Neeraj Kumar. Beginner's Guide to Ind AS & IFRS. Bharat Law House Pvt. Ltd., New Delhi
4. Maheshwari S. N., Maheshwari Sunil K., and Maheshwari Sharad K, An Introduction to

Accountancy, Vikas Publishing House Pvt. Ltd.

Reference Books:

1. Advanced Accounting- M.C. Shukla. & S.P. Grewal (S. Chand & Co. Ltd.New Delh.)
2. Advanced Accounting- S.M. Shukla. (Sahityabhavan, Agra.)
3. Accountancy- Mahurkar&Deshpande.
4. New Approach to Accountancy-H.R. Kotalwar.
5. Financial Accounting –S.N. Maheshwari& S. K. Maheshwari (Vikas Publication House Pvt.Ltd.)

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DSC-2: PRINCIPLES OF MANAGEMENT-I

Course Code:

Total Credits: 04

Total Contact Hours: 60 Hrs

Maximum Marks: 100

UA: 60 CA: 40

Learning Objectives of the Course:

- i) To acquaint students with fundamentals of business management.
- ii) To explain concepts, principles and theories of management.
- iii) To develop understanding about functions of management and their importance in business.
- iii) To explain the application of the principles of management in an organizational setup

Course Outcomes (COs):

After completion of the course, students will be able to-

- i) Demonstrate understanding of the role of managers in modern business organizations
- ii) Absorb various management concepts, principles and theories
- iii) Examine the managerial functions having an impact on the business effectiveness

Module No.	Topics/actual contents of the syllabus	Contact Hours
I	Introduction to Management Concepts, Objectives, Nature, Scope and Significance of Management; Evolution of Management Thought – Traditional Vs.Modern Approaches, Management as a Science or Art, Management as a profession, Administration and Management, Functional Areas of Management, Social Responsibility of business, Business ethics	15 Hrs
II	Planning and Decision making Planning- Concept, Objectives, Nature, significance, Types of Plans, Steps in Planning, Making Effective Plans, MBO, MBE, Policy and Strategy, Limitations of Planning; Forecasting and Decision making- Concepts, Nature of decision making, Types of decisions and Process of Decision Making.	15 Hrs
III	Organizing	15 Hrs

Dr. G. Govindarajan *Dr. P. R. Srinivasan* *Dr. V. R. Srinivasan*

	Concept, nature and purpose, Principles of Organization, Organisational structure and design, Departmentation, Span of control, Delegation of Authority; Authority and Responsibilities; Centralization and Decentralization; Factors determining decentralization of authority	
IV	Staffing - Meaning, Nature, Importance, Staffing Process, Manpower Planning, Recruitment, Selection, Orientation and Placement, Training, Remuneration, Performance Appraisal, Promotion and Transfer.	15 Hrs
Text Books: 1. Stoner, Freeman, Gilbert Jr. (2014). Management (6th edition), New Delhi: Prentice Hall India. 2. S.C.Saksena, (2023), Principles of Business Management, Sahityabhawan Publications 3. Daft, R. L. (2009). Principles of Management (1st edition), Cengage Learning. 4. Gupta, R.S., Sharma, B.D., & Bhalla. N.S. (2011). Principles & Practices of Management (11th edition). New Delhi: Kalyani Publishers. 5. John R. Schermerhorn. Management, Wiley-India 6. Koontz, H., & Weihrich, H. Essentials of Management, McGraw Hill Publishers. 7. L M Prasad, (2007). Principles and Practices of Management, Himalaya Publishing House 8. Rao, P.S. (2009). Principles of Management, Himalaya Publishing House. 8. Moshal, B.S. Principles of Management, Ane Books.		
Teaching Pedagogy: This course uses multiple pedagogies like interactive lecture, students' discussions and PPTs, case studies, quizzes, role plays, and other forms of experiential learning.		
College Assessment: As per University guidelines		

B.Com First Year Semester I
Syllabus as per NEP 2020 w.e.f. Academic Year 2024-25

DSC- 3: Entrepreneurship Development-I

No. of Credits	No. of Teaching Hours	No. of Lectures per Week
4	60 Hours	4
CO 1: To Create Awareness Amongst students about Entrepreneurship. CO 2: To Understand Theories while applying in the Business. CO 3: To know about Foundation of Entrepreneurship and its theories. CO 4: To identify the type of entrepreneur and the steps involved in an entrepreneurial Venture.		
Unit No.	Contents	No. of Hours
I	Entrepreneur: Concept of Entrepreneur Definition, Characteristics, Functions, Entrepreneurs and Intrapreneur. Role of an Entrepreneur in Economic Development.	12
II	Entrepreneurship: Concept, Meaning, Definition, Characteristics, Importance of Entrepreneurship, Challenges, Issues & Barriers of Entrepreneurship.	12
III	Originating Theories of Entrepreneurship: - Economic Theory, Sociological Theory, Psychological Theory 1. Innovative Theory of Entrepreneurship By Joseph Schumpeter 2. Theory of Achievement Motivation by McClelland – The Kakinada Experiment 3. Hoselitz Sociological Theory	12
IV	Types of Entrepreneurship: Recent Trends- Sociopreneur, Endupreneur, Ecopreneur and Agropreneur. Women Entrepreneurs, Rural Entrepreneurship, Self Help Groups.	12
V	Identification of Business Opportunities: - Environmental Scanning – Meaning and Benefits - Factors Considered for Environmental Scanning -Socio-Cultural, Economic, Technical, Demographic, Legal and Political, Geographical and International Factors - Source and Steps involved in Identification of Business Opportunities.	12
Total Weightage : 100 Marks Semester End Examination (S.E.E.) : 60 Marks Continuous Internal Evaluation (C.I.E.) : 40 Marks		
Suggested Readings: 1. Entrepreneurship Development: S.S Khanka, Sultan Chand & Co. Ltd. 2. Fundamentals of Entrepreneurship: G.S. Sudha, Ramesh Book Depot. 3. Entrepreneurship Development: E. Gordon & K. Natarajan, Himalaya Publishing House. 3. Entrepreneurship Development: Colombo Plan Staff College for Technician Education, Manila, TaTa McGraw Hill 4. Small Scale Industries and Entrepreneurship: Vasant Desai, Himalaya Publishing House. 5. Project Planning & Control: N. P. Agarwal & Dr. B. K. Mishra, Indus Valley Publications, New Delhi.		

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Learning Outcomes: Students will be able :

1. To Understand entrepreneurship concept as a whole.
2. To understand the role of the small and medium sized enterprises in the economy.
3. To Apply the various concepts to an understanding of new business creation and growth.

Dr. L. C. Kurpatwar



Dr. G. N. Kathar



Total Credit : 02
Maximum Marks : 50

Total Contact Hours : 30 Hrs

GE/OE-04 : Basics of Accounting

Total Credit : 02
Maximum Marks : 50

Total Contact Hours : 30 Hrs

Learning Objectives of the Course

- 1) Give the basic subject knowledge to the students about Basics of Accounting.
- 2) To acquaint the students with Basic Accounting concepts, and its application in the company.
- 3) To make the students aware about Accounting job opportunities in the corporate sector.

Course Outcomes (COs):

- 1) Students understand concept of Basic Accounting and apply the knowledge in own business.
- 2) Students get the job opportunities in the company due to the knowledge of Basics of Accounting.
- 3) Students demonstrate ability to work at all sectors and stand in the professional life.

Module No.	Topics / Actual contents of the Syllabus	Contact Hours
I	Introduction: Basic Accounting concepts, Accounting rules, kinds of Accounts, double entry systems, keeping the all books.	10 Hrs
II	Recording of Transactions. Billing, Vouching, preparation of Journal entries, ledger posting, and balance of ledger for trial balance for final accounting process, and preparation of financial statements and Final Accounts.	10 Hrs
II	Maintaining the subsidiary Books: Cash Book,, Purchase Book, Sales Book, Inventory records, Tax Excise and other statutory financial liabilities, Filing the various returns etc.	10 Hrs
Total Weightage : : 50 Marks		
Semester End Examination (S.E.E.) : 30 Marks		
Continuous Internal Evaluation (C.I.E.) : 20 Marks		

REFERENCE BOOKS:

- 1) Grewal, T.S. : Double Entry Book Keeping,
- 2) Gupta and Radhaswamy : Advanced Accountancy,
- 3) Gupta R.L. Advanced Accountancy,
- 4) Jain & Narang : Advanced Accountancy,
- 5) Shukla & Grewal : Advanced Accountancy

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B.Com First Year Semester I
Syllabus as per NEP 2020 w.e.f. Academic Year 2024-25

GE/OE-1: Basics of Finance

No. of Credits	No. of Teaching Hours	No. of Lectures per Week
2	30 Hours	2
CO 1: To understand the Fundamental Concepts and Principles of Finance.		
CO 2: To Develop Basic Financial Management Skills for Personal and Business Purpose		
Unit No.	Contents	No. of Hours
I	Introduction to Finance: Definition, Nature and Scope of Finance, Role of Finance in Business & Personal Life, Goals of Financial Management, Time Value of Money: Future Value and Present Value Concept, Calculation of Compound Interest.	10
II	Investment Decision-Making: Evaluating Investment Opportunities, NPV, IRR, Risk and its Types. Relationship Between Risk and Return	10
III	Financial Management: Cost of Capital. Capital Structure. Working Capital Management, Understanding Financial Statements, Financial Markets and Institutions.	10
Total Weightage : 50 Marks		
Semester End Examination (S.E.E.) : 30 Marks		
Continuous Internal Evaluation (C.I.E.) : 20 Marks		
Suggested Readings:		
1. Imran, Ahsan Jamil, Azharuddin. Basic Finance, Shabdadan Publication.		
2. Amit Kumar Singh, Rohit Kumar Shrivastav. Finance for Everyone. Taxmann Publication		
3. Vanita Tripathi. Basic Financial Management. Taxmann Publication		

Dr. Ubaid Memon

Dr. L. D. Puri
DR. V. S. Puri

Dr. G. N. Kathar

GE/OE-1©: Basics of Entrepreneurship

Total Credits: 2
Maximum Marks: 50

Total Contact Hours: 30 Hrs

Learning Objectives of the Course:

- i) To Create Awareness Amongst Students about Entrepreneurship**
- ii) To provide knowledge about setting up an enterprise.**
- iii) To provide information about institutional support for entrepreneurship development.**

Course Outcomes (COs):

After completion of the course, students will be able to-

- i) To select a business idea**
- ii) To prepare a project report**
- iii) To register a unit (Udyog Aadhar Number)**

Module No.	Topics/actual contents of the syllabus	Contact Hours
I	Concept of Entrepreneur Definition, Characteristics and functions of entrepreneur. Concept of Entrepreneurship Definition, importance, challenges, and barriers of entrepreneurship	Hrs
II	Setting up a Venture: Business idea generation, Selection of business idea, preparation of project report, Registration of a unit (Udyog Aadhar Number)	Hrs
III	Institutional Support for entrepreneurship Development: Central Level: NISESBUD, SIDBI, EDII, KVIC, State Level :DIC, MIDC, MCED, Role of Commercial Banks, Incubation Centers.	Hrs

Internal Assessment: Case Studies of Successful entrepreneurs, Preparation of Project report,

Reference Books:

1. Dr. S.S. Khanka, "Entrepreneurship Development" S. Chand Publication, 2016.
2. E. Gorden K. Natarajan, "Entrepreneurship Development", Himalaya Publishing House, 2016.
3. G.S. Sudha, "Fundamentals of Entrepreneurship" Ramesh Book Depot.
4. Entrepreneurship Management: Vasant Desai, Himalaya Publications, 2011
5. Makarand Upadhyaya and Saveeta Pawar, "Entrepreneurship" New Century Publications, New Delhi, 2022

G. S. Sudha

V. S. Desai

VP

Saveeta Pawar

B.Com First Year Semester I
Syllabus as per NEP 2020 w.e.f. Academic Year 2024-25

SEC-1: Office Automation Tools

No. of Credits	No. of Teaching Hours	No. of Lectures per Week
2	30 Hours	2
CO 1: To give Basic Hands on Knowledge of Word Processing using MS Word CO 2: To provide Basic Hands on Knowledge of Spreadsheet Processing using MS Excel CO 3: To deliver the fundamental Knowledge of presentations using MS PowerPoint. CO 4: To make students familiar with e-mail account.		
Unit No.	Contents	No. of Hours
I	Elements of MS-Word : Create, Save and Open a Document , Editing text, Find and replace text, Formatting a Document, Paragraph Formatting, Page Formatting, Header & Footer, Tables, Print a Document	08
II	Elements MS-Excel: Managing worksheets; Entering data, Editing & Formatting data, Printing a worksheet; Generally used Excel formulas, Charts.	08
III	Elements of MS PowerPoint : Slides, Fonts, Drawing, Editing; Inserting: Tables, Images, texts, Symbols, Media; Design; Transition; Animation; and Slideshow	08
IV	Electronic Communication: Basics of E-mail, Creating E-mail Account, Using E-mails, Attachments, Types of E-mails.	06
Total Weightage : 50 Marks Semester End Examination (S.E.E.) : 30 Marks Continuous Internal Evaluation (C.I.E.) : 20 Marks		
Suggested Readings: 1. Ritu Arora, Mastering Advanced Excel, BPB Publications 2. CA Manmeet Singh Mehta, Microsoft Excel Professional 2021 Guide 3. Denies Sheila S. "Microsoft Office Professional for Windows 95", BPB Publications		
Learning Outcomes: Students will be able : 1. To prepare documents, letters and do necessary formatting of the document. 2. To Manage and Apply basic formulas and functions. 3. To prepare presentations, run a slide show with various transitions. 4. To handle e-mail account.		

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Dr. L. D. Puri

Dr. G. N. Kathar

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SEC-1: (B) PERSONAL FINANCE & PLANNING

Total Credits: 02

Total Contact Hours: Th- 30 Hrs

Maximum Marks: 50

Learning Objectives of the Course:

1. To acquaint students with principles of personal finance and planning.
2. To develop skills in budgeting, saving, investment and managing debt.

Course Outcomes (COs):

After completion of the course, students will be able to-

1. Understand the need and relevance of planning of personal finances
2. Orient students with basic concepts of saving, investment,
3. Effectively use modern office automation tools,

Module No.	Topics/actual contents of the syllabus	Contact Hours
I	Introduction Definition and importance of personal finance Financial goal setting and decision making Assessing personal financial health	6 Hrs
II	Budgeting and Expense Management Creating a personal budget Tracking expenses and identifying spending patterns Strategies for reducing expenses and increasing savings	8Hrs
III	Saving, Investment and Emergency Funds Importance of saving for emergencies and future goals Types of savings accounts and investment avenues Establishing and maintaining an emergency fund Tax relief giving investment avenues	8 Hrs
IV	Debt Management Understanding different types of debt (e.g., credit card debt, student loans) Debt repayment strategies and consolidation options Avoiding and managing debt effectively	8 Hrs

Text Books:

1. Sinha M. Financial Planning
2. Madura J., Personal Finance



Restructured Syllabus (2024 Pattern as per NEP-2020)**B.Com. First Year (II -Semester)****DSC-II:****Course:-Financial Accounting-II****Maximum Marks: 60****Total Credits: 04****Total Contact Hours: 04 Hrs. per week****Learning Objectives of the Course:**

To familiarize students with the mechanics of preparation of financial statements, and their analysis and interpretation, Understand the principles of accounting standards, and the concept of management quality analysis and wealth creation.

Course Outcomes (COs):

After completion of the course, students will be able to-

1. Understand the process of recording and classifying the business transactions and events
2. Understand the financial statements, viz., Profit and Loss Account, Balance Sheet, and cash flow statement of a sole proprietor.
3. Abridge the ability to prepare and analyse the branch account.
4. Acquire concept of departmental accounting.

Module No.	Topics/actual contents of the syllabus	Contact Hours
I	Accounting Principles and Accounting Standards (Theory) GAAP, As-I, AS-2, AS-7, AS-9, As-10, As-17	12
II	Final Account of Non-trading Concerns (Numerical) Meaning of Non-trading concerns, features, Capital and Revenue Receipts and Expenditure, Difference between Receipts and Payment Account, Income and Expenditure Account, Preparation of Final Account	12
III	Branch Account (Numerical) Meaning of Branch and Branch Account, Objectives of Branch Account, Classification of Branches, Accounting for dependent Branches-Methods of Accounting for Branch accounting Debtors System- Meaning, Cost Price and Invoice Price method, Accounting Entries in the books of Head Office and ledger Accounts. Stock and Debtors System- Meaning, Accounting Entries in the books of Head Office and Ledger Accounts	12
IV	Departmental Accounts (Numerical) Meaning, Objectives, Advantages of Department Accounting Procedure- Unitary method and Tabular or Columnar Method, Allocation of Expenses and Incomes, inter-departmental Transfers, Preparation departmental Trading Profit and Loss Accounts and balance Sheet	12
V	Consignment Accounting (Numerical) Meaning of consignment account, Distinction between Consignment and sale, Valuation of Inventories, Goods Invoiced above Cost, Normal Loss, Abnormal Loss, Accounting Entries in the books of Consignor and Consignee, Ledger account, Inventories on Consignment Account, Inventory Reserve Account	12

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	Consignee's account, Consignor's account	
Internal Assessment: (Committee may include Test, Tutorial, Seminar, Group Discussion etc.)		

Text Books:

1. Advance Account- MC Shukla, T.S Grewal & S.S.Gupta
2. Financial Accounting- V.K. Goyal & Ruchi Goyal
3. A New Approach to Accountancy- H.R.Kotalwar
4. Financial Accounting- A. Mukherjee & M. Hanif
5. An Introduction to Accountancy- Dr. S.N. Maheshwari & S.K. Maheshwari
6. Financial Accounting A Simplified Approach- Naseem Ahmed
7. Students guide to Accounting Standards- D.S. Rawat & Deepti Maheshwari
8. Financial Accounting- S.N.Patil & Ashok Patil

Reference Books:

1. Narayanaswamy R. Financial Accounting: A Managerial Perspective. PHI Learning Pvt. Ltd., Delhi
2. Robert N. Anthony, David F. Hawkins, Kenneth A. Merchant. Accountancy- text and cases. McGraw Hill Education (India) Private Limited, New Delhi.
3. Garg CA Kamal, and Sehrawat Neeraj Kumar. Beginner's Guide to Ind AS & IFRS. Bharat Law House Pvt. Ltd., New Delhi
4. Maheshwari S. N., Maheshwari Sunil K., and Maheshwari Sharad K, An Introduction to Accountancy, Vikas Publishing House Pvt. Ltd.

DSC-5: PRINCIPLES OF MANAGEMENT-II

Course Code:

Total Credits: 04

Total Contact Hours: 60 Hrs

Maximum Marks: 100

UA: 60 CA: 40

Learning Objectives of the Course:

- i) To acquaint students with fundamentals of business management.
- ii) To explain concepts, principles and theories of management.
- iii) To develop understanding about functions of management and their importance in business.
- iii) To explain the application of the principles of management in an organizational setup

Course Outcomes (COs):

After completion of the course, students will be able to-

- i) Demonstrate understanding of the role of effective direction in modern business organizations
- ii) Design motivation strategies for business effectiveness
- iii) Learners will diagnose various styles and qualities of efficient leadership, Coordination and Controlling
- iv) Identify the contemporary issues and challenges in business management

Module No.	Topics/actual contents of the syllabus	Contact Hours
I	Direction Concept, nature, Principles and Techniques of Direction ; Concept of Leadership-Meaning, Importance and Styles; Supervision,	15 Hrs
II	Motivation Meaning and Definition of Motivation, Need of Motivation, Types of Motivation, Motivation Theories- Maslow's theory, Theory X & Theory Y, Herzberg's Two Factor Theory, Vroom's Expectancy Theory	15 Hrs
III	Coordination and Control Concept, nature , significance of coordination, Coordination as essence of management, types and techniques	15 Hrs

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	Concept, Principles, Process and Techniques of Controlling; Requirements of effective control system, Relationship between Planning and Controlling.	
IV	Contemporary Issues and Challenges in Business Management Kaizen philosophy, TQM, Workforce diversity, Globalisation & Innovation, Green management, Managing virtual teams, Creating ethical workplace	15 Hrs
Text Books: 1. Stoner, Freeman, Gilbert Jr. (2014). Management (6th edition), New Delhi: Prentice Hall India. 2. S.C.Saksena, (2023), Principles of Business Management, Sahityabhawan Publications 3. Daft, R. L. (2009). Principles of Management (1st edition), Cengage Learning. 4. Gupta, R.S., Sharma, B.D., & Bhalla. N.S. (2011). Principles & Practices of Management (11th edition). New Delhi: Kalyani Publishers. 5. John R. Schermerhorn. Management, Wiley-India 6. Koontz, H., & Weihrich, H. Essentials of Management, McGraw Hill Publishers. 7. L M Prasad, (2007). Principles and Practices of Management, Himalaya Publishing House 8. Rao, P.S. (2009). Principles of Management, Himalaya Publishing House. 8. Moshal, B.S. Principles of Management, Ane Books.		
Teaching Pedagogy: This course uses multiple pedagogies like interactive lecture, students' discussions and PPTs, case studies, quizzes, role plays, and other forms of experiential learning.		
College Assessment: As per University guidelines		

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B.Com First Year Semester II
Syllabus as per NEP 2020 w.e.f. Academic Year 2024-25

DSC- 6 : Entrepreneurship Development-II

No. of Credits	No. of Teaching Hours	No. of Lectures per Week
4	60 Hours	4
CO 1: To provide knowledge and information about Entrepreneurship Development. CO 2: To provide knowledge and create ability for setting up an enterprise within given Environment.		
Unit No.	Contents	No. of Hours
I	Market Research: - Meaning, Need and Importance of Market Research. - Techniques in Marketing Research- Field Survey Technique, Test Marketing, Delphi Technique, Desk Research, Observation Method and Experiment.	12
II	Innovation in Entrepreneurship: - Purposeful Innovation- Concept, Need, Process, Principles of Purposeful Innovation. - Incubation Centers – Meaning, Services and Role of Incubation Centers. Study of Incubation Centers in Maharashtra.	12
III	Entrepreneurship in 21st Century: Essential of 21 st Century Entrepreneurship, Importance of Entrepreneurship in 21 st Century. Start-up Schemes, Start-up India, Stand up India, Pradhan Mantri Kaushal Vikas Yojana, Skill India.	12
IV	New Trends in Entrepreneurship: Startup Accelerators, Student Sandbox and Business Labs, Crowd Funding, Venture Capital, Co-Working Spaces, Boot Camps, Entrepreneurship Development Program, Online Entrepreneurship Degree.	12
V	Project Management: Meaning, Definition, Classification, Project Life Cycle, Project Formulation & Feasibility, Project Finance , Project Report and Presentation, Information Centers in India.	12
Total Weightage : 100 Marks Semester End Examination (S.E.E.) : 60 Marks Continuous Internal Evaluation (C.I.E.) : 40 Marks		
Suggested Readings: 1 Entrepreneurship Development, S.S.Khanka, Sultan Chand & Co.Ltd. 2 Fundamentals of Entrepreneurship, G.S.Sudha, Ramesh Books Depot. 3 Entrepreneurship Development: E.Gordan & K Natarajan,Himalaya Publishing House. 4 Entrepreneurship Development, Colombo Plan Staff College for Technician Edn.Manila, TaTa McGraw Hill. 5 Small Scale Industries & Entrepreneurship, Vasant Desai, Himalaya Publishing House. 6 Project Planning & Control: N.P.Agarwal & Dr.B.K.Mishra, Indus Valley Publication, New Delhi.		
Learning Outcomes: Students will be able to :		

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1. To Understand business planning concept as a whole.
2. To Conduct project feasibility study.
3. To evaluate a business plan to determine if it is complete and of investment grade.

Dr. L. C. Kurpatwar



Dr. G. N. Kathar



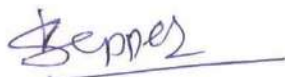
Total Credit : 02
Maximum Marks : 50

Total Contact Hours : 30 Hrs

GE/OE-02 : Basic Marketing		
Total Credit : 02 Maximum Marks : 50		Total Contact Hours : 30 Hrs
Learning Objectives of the Course 1) Give the basic subject knowledge among the students about marketing 2) To acquaint the students with marketing concepts, consumer behavior and marketing information systems 3) To make the students aware marketing opportunities in the market. Course Outcomes (COs): 1) Students understand fundamental concept of marketing and develop the plan for own business 2) Students gets the job opportunities due to the knowledge of marketing management. 3) Students demonstrate ability to work well with others communication skill		
Module No.	Topics / Actual contents of the Syllabus	Contact Hours
I	Introduction; Concept, Nature, Scope and importance, Marketing Evolution Marketing mix, Strategic marketing.	10 Hrs
II	Consumer Market & buying behavior. Factors influencing buyer's behaviors. Buying motives, buying decision process. Indian consumer, profile and classification. Business buyer and its buying motives, buying decision process. Institutional and Government markets.	10 Hrs
II	Marketing information systems. Internal record system. Marketing Intelligence system. Marketing Decision Support Systems, Market Records in India.	10 Hrs
Total Weightage : : 50 Marks		
Semester End Examination (S.E.E.) : 30 Marks		
Continuous Internal Evaluation (C.I.E.) : 20 Marks		

REFERENCE BOOKS:

1. Enis, BM Marketing Classics: A Selection of Influential Articles, New York, McGraw Hill 1991
2. Kotler, Philip and Marketing Management, Planning, Implementation and Control, New Delhi, Prentice Hall of India 1994.
3. Ramaswamy, V S and Namakumari, S. Marketing Management, Planning Control, New Delhi, macmillan 1990.
4. Station William, J. Fundamentals of Marketing, New York, McGraw Hill 1994.
5. Nelamegham, S. Marketing in India: Cases and Readings, New Delhi, Vikas, 1988.
6. Fundamental of Marketing, Station William j. New York, McGraw Hill 1994.



**B. Com Frist Year
Fundamentals of Stock Market
II Semester
Syllabus**

Course Outcome :

- 1. To develop the student's ability to deal with Practical Approach towards Stock Market Operations.**
 - 2. To enable the use of Study Chart Plans & Candlestick Patterns.**
 - 3. To have a proper understanding of Future & Options Trading**
-

Unit -1 Introduction to Stock Market

- 1.1 Introduction to Different Market Platforms-Primary & Secondary Market
- 1.2 IPO, FPO, Bonus & Buy Back of Shares
- 1.3 Mutual Fund Investment-SIP, ETFs
- 1.4 BSE, NSE

Unit -2 Procedure of Opening De-mat Account

- 2.1 Depository Participant's- CDSL, NSDL
- 2.2 Part Time Brokers, Full Time Brokers
- 2.3 Meaning Of De-mat Account & Trading Account
- 2.4 Procedure to open De-mat Account

Unit-3 Trading in Equity, Commodity & Forward Market

- 3.1 Trading & Investment in Equity Market
- 3.2 Trading in Future & Option
- 3.3 Trading in Commodities
- 3.4 Forward Market

Unit-4 Practical Approach to Stock Market

- 4.1 Intra Day Trading Strategy

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4.2 Delivery & Settlement Procedure

4.3 Study Chart Plans

4.4 Candlestick Patterns

4.5 Other Technical Tools for Analysis of Stock Market Operations

References:

1. <http://www.youtube.com/c/pranjalkamra>
2. <http://www.youtube.com/c/SIDDHARTHBH>
3. <http://www.tradingview.com/chart>
4. <http://bit.ly/2FH6b7z>

B.Com First Year Semester II
Syllabus as per NEP 2020 w.e.f. Academic Year 2024-25

VSC-1: Application of Spreadsheet Software

No. of Credits	No. of Teaching Hours	No. of Lectures per Week
2	30 Hours	2
CO 1: To prepare students to Construct a professionally designed and formatted spreadsheet. CO 2: To Create various types of charts and enhance charts with drawing tools CO 3: To Use named ranges, create a database and perform sort, filter and extract. CO 4: To use advanced formulas and functions from each category of functions provided by Excel.		
Unit No.	Contents	No. of Hours
I	Formulas and Functions in MS-EXCEL : Insert references, Perform calculations by using the SUM, MIN & MAX, COUNT, AVERAGE function.	06
II	Decision Making Support Tools: Logical Functions – Practical applications of IF function, Nested IF, AND, OR, NOT functions. What if analysis – Goal Seek, Scenario analysis, Data Tables. Compliance using VLookup & HLookup Function, Pivot Table, Finding Duplicate Entries	06
III	Charts, Components of Charts and its Types Create a new chart, Switch between rows and columns in source data, Analyze data by using Quick Analysis Format Charts, Resize charts, Add and modify chart elements , Apply chart layouts and styles, Move charts to a chart sheet	06
IV	Case Studies : 1. Preparation of Financial Statements 2. Preparation of Monthly Sales Register 3. Sales Performance using Charts 4. Comparative Analysis of Financial Performance	12
Total Weightage : 50 Marks Semester End Examination (S.E.E.) : 30 Marks Continuous Internal Evaluation (C.I.E.) : 20 Marks or		
Suggested Readings: 1. Ritu Arora, Mastering Advanced Excel, BPB Publications 2. CA Manmeet Singh Mehta, Microsoft Excel Professional 2021 Guide 3. Denies Sheila S. "Microsoft Office Professional for Windows 95", BPB Publications		
Learning Outcomes: Students will be able : 1. Demonstrate proficiency in using Microsoft Excel for developing spreadsheets 2. Chart multiple data series and edit the charts 3. Use different functions to analyze, calculate data. 4. Format worksheet cells		

Dr. Ubed Memon

Dr. E. D. Puri

Dr. G. N. Kathar

B.Com First Year Semester II
Syllabus as per NEP 2020 w.e.f. Academic Year 2024-25

VSC-1: Business Documentation

No. of Credits	No. of Teaching Hours	No. of Lectures per Week
2	30 Hours	2
CO 1: To make students familiar with business correspondence documents. CO 2: To train students with advanced MS Word Functions. CO 3: To make ready students to make professional documents.		
Unit No.	Contents	No. of Hours
I	Advanced Word Functions: Detailed Understanding of Word Tabs. Formatting a Document: Spell check, Autocorrect, Auto text; Bullets and numbering, Tabs, Paragraph Formatting, Indent, Page Formatting, Header and footer, Integrate Pictures and Text, Adjust Image Appearance, And Insert Other Media Elements. Create Text Boxes; Add WordArt and Other Text Effects, Draw Shapes. Creating Tables in Word - Inserting Tables - Editing Tables - Formatting Tables - Working with Table Data. Mail Merge.	15
II	Business Document Case Studies: 1.Preparation of Business Letters, Bills, Creating Reports, Letterheads, Business Cards 2.Creating & Updating Resume 3. Brochures, Flyers, Promotional Materials 4. Financial Reports, Employee Reports & Other Business Reports	15
Total Weightage : 50 Marks Semester End Examination (S.E.E.) : 30 Marks Continuous Internal Evaluation (C.I.E.) : 20 Marks		
Suggested Readings: 1. Yogesh Patel, Ms Office, V&S Publishers. 2. Indrajeet Singh, Learn to use computer, MS Word, PowerPoint and Excel 3. Scott Basham, Microsoft Word In Easy Steps, In Easy Steps Limited. 4. Kevin Wilson, Using Word 2019: The Step-by-step Guide to Using Microsoft Word 2019, Elluminet Press.		
Learning Outcomes: Students will be able : 1. To Prepare a Professional Document. 2. To Communicate using advanced business reports prepared using MS Word.		

Dr. Ubaid Memon

Dr. L. D. Puri

Dr. G. N. Kathar