

**DR. BABASAHEB AMBEDKAR MARATHWADA UNIVERSITY**  
**Chhatrapati Sambhajinagar.**



NAAC- 'A' Grade

**CIRCULAR /SU/CM/Revised Syllabus/NEP/88/2025**

It is hereby inform to all concerned that, on the recommendation of the Dean, Faculty of Commerce & Management; the Academic Council at its meeting held on 09<sup>th</sup> May, 2025 has been accepted the following **"Revised Subject/Degree Wise Syllabus of Under Graduate Level as per the National Education Policy-2020** under the Faculty of Commerce & Management run at all Affiliated Colleges, Dr. Babasaheb Ambedkar Marathwada University.

Sr.No.	Courses	Semester
1.	B.Com	IIIrd & IV
2.	B.Com (E-Commerce)	IIIrd & IV
3.	B.B.A	IIIrd & IV
4.	B.C.A	IIIrd & IV
5.	B.C.M	IIIrd & IV

**This is effective from the Academic Year 2025-26 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,  
Chhatrapati Sambhajinagar  
-431 004.  
REF.NO. SU/COM/2025-26 | 11/51-98  
Date:- 05/ 07 /2025.

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*Deputy Registrar  
Syllabus Section.*

**Copy forwarded with to Information and Necessary Action:-**

- 1] The Head, concerned Department,
- 2] The Director, Board of Examination & Evaluation,
- 3] The Director, University Network & Information Centre, UNIC, with a request to upload this Circular on University Website.  
Dr. Babasaheb Ambedkar Marathwada University Chhatrapati Sambhajinagar.

**DR. BABASAHEB AMBEDKAR  
MARATHWADA UNIVERSITY,  
CHHATRAPATI SAMBHAJINAGAR**



The  
Curriculum of  
**B. Com. Second Year**  
**(Hons with Research)**

**Semester- III & IV**

‘under National Education Policy [NEP]-2020’

For  
**“All Affiliated College level”**

[ effective from the Academic Year 2025-26 & Onwards]

### **General Guidelines for Course Selection for B.Com (NEP)**

- 1) The Major subject is the discipline or course of main focus, bachelor's degree shall be awarded in that discipline/subject.
- 2) Students will have three subjects of equal credits viz: Major 1, Major 2, Major 3, for the First year.
- 3) **In the beginning of second year**, students will have to select/declare choice of one Major subject /Group and one Minor subject/ Group from three major options M1, M2 and M3 (which were opted in the first year)

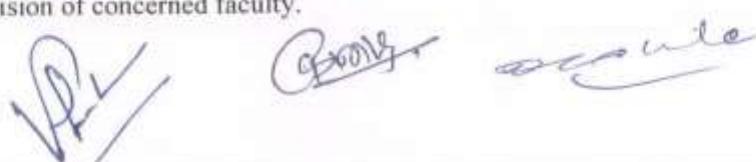
**Following is the list of Groups of Major & Minor Subjects Combinations for B.Com:**

<b>Major /Minor Options</b>	<b>Major</b>	<b>Minor</b>
<b>Group 1</b>	Accounting & Finance	Business Administration & Management
<b>Group 2</b>	Accounting & Finance	Entrepreneurship Development
<b>Group 3</b>	Business Administration & Management	Accounting & Finance
<b>Group 4</b>	Business Administration & Management	Entrepreneurship Development
<b>Group 5</b>	Entrepreneurship Development	Accounting & Finance
<b>Group 6</b>	Entrepreneurship Development	Business Administration & Management

- 4) Once the students finalize their Major Subject and Minor Subject in the beginning of the second year of the programme, they shall pursue their further education in that particular subject as their Major and Minor subjects. Therefore, from second year onwards curriculum of the Major and Minor subjects shall be different.
- 5) Students are required to select Minor subject from other discipline (Group) of the same faculty.
- 6) Students are required to select Generic /Open Elective (vertical 3 in the credit framework) compulsorily from the faculty different than that of their Major / Minor subjects.
- 7) Vocational Skill Courses and Skill Enhancement Courses (VSC and SEC) shall be related to the Major subject and shall be completely practical based.

*Note: For B.Com Programme all VSC and SEC Courses are commonly related to all major groups/subjects.*

- 8) Curriculum of Ability Enhancement Courses (AEC), Value Education Courses (VEC), Indian Knowledge System (IKS), and Co-curricular Courses (CC) will be provided by the University separately.
- 9) **Field Project:** Students have to complete a Field Project in the fourth semester pertaining to the Major subject under the supervision of concerned faculty.



**Syllabus as per NEP - 2020  
w. e. f. 2025 – 26**

**B.com Second Year**

**Semester – III**

**Group – I**

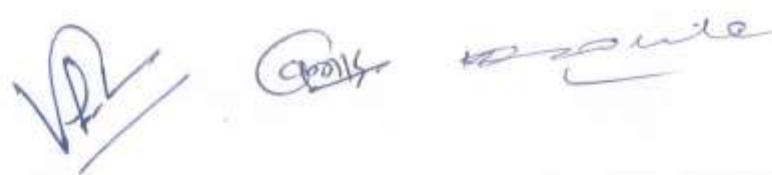
**Major : Accounting and Finance**

**Minor : Business Administration and  
Management**

**B.Com Second Year- Third Semester**  
**Major: Accounting & Finance**

Major	Minor	Vocational Skill Course	GE/OE	Ability Enhancement Course	Value Education Course	Co-Curricular Course
DSC	M1 & M2	VSC-2	GE/OE-3	AEC-3	VEC-2	CC-3
<b>DSC-7</b> Corporate Accounting-I <b>(4 Credits)</b>	1. Minor Group: <i>Business Administration &amp; Management</i>	1. I.T. Application in Business 2. E-Commerce <b>(2 Credits)</b>  <b>(Choose any one)</b>	To be Selected from the Open Elective Basket of Faculty of Humanities or Faculty of Science & Technology <b>(2 Credits)</b>	English  <b>(2 Credits)</b>	Environmental Studies  <b>(2 Credits)</b>	To be provided by University  <b>(2 Credits)</b>
<b>DSC-8</b> Cost Accounting-I <b>(4 Credits)</b>	M1: Business Mathematics & Statistics-I <b>(2 Credits)</b>  M2: Fundamentals of Marketing-I <b>(2 Credits)</b>					

**Total Credits: 22**





**UG Syllabus as per NEP Pattern - B.Com. Second year Sem III**

**Major Group 1: Accounting & Finance**

**DSC 7: Corporate Accounting- I**

No. of Credits	No. of Teaching Hours	No. of Lectures per Week
4	60	4

**Objectives:**

The course aims to help learners to acquire conceptual knowledge of corporate accounting systems and to learn the techniques of preparing the financial statements of companies.

**Learning Outcomes:** After completion of the course, learners will be able to:

1. Analyse the matters related to issues of share capital and debentures.
2. Prepare financial statements of companies

Unit No.	Contents	No. of Hours
I	<b>Profit Prior to Incorporation:</b> Introduction - Meaning – calculation of sales & time ratio –Ascertainment of pre-incorporation and post- incorporation profits by preparing statement of Profit and Loss (Vertical Format) as per schedule III of Companies Act, 2013.	15
II	<b>Accounting for Shares:</b> Meaning of Share Capital, Types of Shares – Issue of Shares at Par, Discount, Premium, Book Building Method & ASBA Method - Forfeiture and Reissue of Shares, Pro-rata Allotment of Shares.	15
III	<b>Accounting for Debentures:</b> Accounting Treatment for Debentures Issued at Par at a Discount and at a Premium and repayable at a par and at premium, Debenture Redemption Reserve, Sinking Fund Method	15
IV	<b>Company Final Accounts:</b> Provisions of the Companies Act, 2013 - Preparation of Final Accounts – Adjustments Relating to Preparation of Final Accounts – Profit and Loss Account and Balance Sheet	15
<b>Total Weightage</b>		<b>: 100 Marks</b>
<b>Semester End Examination (S. E. E.)</b>		<b>: 60 Marks</b>
<b>Continuous Internal Assessment (C. I. A.)</b>		<b>: 40 Marks</b>
<b>University Examination Pattern:</b>		
Q.1 Objective type question (10 questions * 2 marks = 20 marks)		
Q.2 to Q.7 Solve any four (Each of 10 marks) (Three questions to be numerical and three theory)		
<b>Note:</b> Paper setters should keep in mind the limitation of two hours while designing the papers.		

*[Handwritten signatures/initials]*

**Suggested Readings:**

1. Jain, S. P., & Narang, K. L. (2015). Corporate Accounting. New Delhi: Kalyani Publishers.
2. Kumar, A. (2021). Corporate Accounting. (7th Ed.). New Delhi: Singhal Publications.
3. Maheshwari, S. N., Maheshwari, S. K., & Maheshwari, S. K. (2018). Corporate Accounting. (6th Ed.). New Delhi: Vikas Publishing House.
4. Kotalwar H. R.: New Approach to Accountancy
5. Bhosale & Ahirrao : Corporate Accounting

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V. *Govt. of India*



**UG Syllabus as per NEP Pattern - B.Com. Second year Sem III**

**Major Group 1: Accounting & Finance**

**DSC 8: Cost Accounting- I**

No. of Credits	No. of Teaching Hours	No. of Lectures per Week
4	60	4

**Objectives:**

1. Understand the fundamental concepts and objectives of cost accounting and role in decision-making.
2. Introduce students to the emerging domain of digital costing and its impact on cost management practices.
3. Develop knowledge of material costing methods and inventory control techniques.
4. Gain proficiency in accounting for employee costs and applying various wage and incentive schemes.
5. Analyze and apply overhead cost allocation, apportionment, and absorption techniques.

**Course Outcomes:**

1. Learner will be able to explain the need and functions of cost accounting and its application areas.
2. Learner can classify costs under various categories based on distinct parameters.
3. Learner can apply various methods of material pricing and inventory control.
4. Learner can demonstrate the accounting treatment of employee cost under various wage systems.
5. Learner will be able to compute and allocate overhead costs using suitable methods.

Unit No.	Contents	No. of Hours
I	<b>Introduction to Cost Accounting: (Theory)</b> Cost Accounting- Meaning of Cost, Costing & Cost Accounting, Objectives, scope, Functions, Advantages & Limitations of Cost Accounting, Cost centre, Cost Unit, Cost classification, Techniques of Costing, Role of Cost Accountant in an Organisation, Essentials of Good Cost Accounting system, Use of IT in Costing, Cost Accounting Standards	12
II	<b>Material Cost: (Theory &amp; Numerical)</b> Meaning & Importance of Materials, Material Control- Concept, need, objectives, Accounting and control of purchases, storage and issue of materials. Methods of pricing of materials issues — FIFO, LIFO, Simple Average and Weighted Average price method, (Numerical) Techniques of inventory control- Levels of stock, ABC analysis, EOQ Periodic and perpetual systems of maintaining inventory records, JIT Valuation of materials as per CAS – 6 on Material Cost, Accounting treatment of losses— Wastage, scrap, spoilage and defectives	16

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III	<p><b>Employee Cost: (Theory &amp; Numerical)</b>            Accounting and control of employee cost.            Time-keeping- Meaning, importance, manual and automated methods            Time-booking- Meaning, Importance, Job cards            Employee turnover: meaning, methods of measurement- Replacement, Separation &amp; Flux method,            Concept and treatment of idle time and overtime.            Methods of wage payment and Incentive schemes- Time rate, Piece rate, Halsey, Rowan, Taylor's differential piece wage (Numericals)</p>	16
IV	<p><b>Overhead Costs: (Theory &amp; Numerical)</b>            Meaning and classification of overheads- Functional &amp; Behavioural Allocation, apportionment, and absorption of overheads            Primary &amp; Secondary Distribution of Overheads- Repeated Distribution method (Numericals)            Machine hour Rate (Numericals)</p>	16
<b>Total Weightage</b>		<b>: 100 Marks</b>
<b>Semester End Examination (S. E. E.)</b>		<b>: 60 Marks</b>
<b>Continuous Internal Assessment (C. I. A.)</b>		<b>: 40 Marks</b>
<b>University Examination Pattern:</b> Q.1 Objective type question (10 questions * 2 marks = 20 marks) Q.2 to Q.7 Solve any four (Each of 10 marks) (Three questions to be numerical and three theory) <b>Note:</b> Paper setters should keep in mind the limitation of two hours while designing the papers.		
<b>Suggested Readings:</b> <ol style="list-style-type: none"> <li>1. Cost Accounting- S.P.Iyengar</li> <li>2. Cost Accounting- Principles &amp; Practice- M.N.Arora, Vikas Publishing House Pvt. Ltd.</li> <li>3. Cost Accounting- Khan and Jain</li> <li>4. Principles &amp; Practice of Cost Accounting- Dr. Ashish K. Bhattacharyya</li> <li>5. Cost Accounting- A managerial emphasis by Horngren, Charles, Foster and Datar, Prentice Hall</li> <li>6. Practical Costing by P C Tulsian, Vikas New Delhi</li> <li>7. Advanced problems and solutions in cost Accounting by S N Maheshwari, Sultan Chand New Delhi</li> <li>8. Cost Accounting (For B. Com 4th Sem, Delhi Univ) by Arora M N, Vikas Publishing House Pvt. Ltd.</li> <li>9. Principles and Practices of Cost Accounting by N.K. Prasad, Book Syndicate Pvt. Ltd., Calcutta</li> <li>10. Cost Accounting Theory and Practice by B.K. Bhar, Tata Mc. Grow Hill and Co. Ltd., Mumbai</li> </ol>		

*K. 90% accurate*



**UG Syllabus as per NEP Pattern - B.Com. Second year Sem III**

**Minor Group: Business Administration & Management**

**Minor 1: Business Mathematics & Statistics-I**

No. of Credits	No. of Teaching Hours	No. of Lectures per Week
2	30	2

**Objectives/Course Outcomes:**

1. To understand the fundamental concepts of math and statistics.
2. To learn how to apply math and statistics to business problems
3. The Objective of this paper is to impart knowledge to students in order to improve their Logical Reasoning, Ability and Interpretation
4. Application of various statistical and Mathematical Tools and Techniques in making logical and scientific decisions in Business Operations

Unit No.	Contents	No. of Hours
I	<b>Introduction to Statistics:</b> - (Theory) Meaning, Definition, Importance and Limitations of Statistics, Primary and Secondary Data, Methods of collecting primary data, sources of secondary data. Difference between Primary and Secondary data. Ways of collection of data: a) Complete enumeration b) Sample Method, seriation and Tabulation of statistical data	10
II	<b>Measures of Central Tendency (Numerical)</b> Meaning of central tendency, uses and type of average, calculation of mean, median & mode (Individual series, discrete series and continuous series)	10
III	<b>Determinants:</b> - (Numerical) Definition, Cramer's Rule Determinant of second order, Determinant of Third Order. Properties of Determinants. Computation of Area of Triangle with the help of determinant. SARRU'S Rule for evaluating the determinant	10
<b>Total Weightage</b> : 50 Marks		
<b>Semester End Examination (S. E. E.)</b> : 30 Marks		
<b>Continuous Internal Assessment (C. I. A.)</b> : 20 Marks		
<b>University Examination Pattern:</b> Q.1 Objective type question (05 questions * 2 marks = 20 marks) Q.2 to Q.7 Solve any four (Each of 05 marks) (Four questions to be Numerical and two Theory) Paper setters should keep in mind the limitation of two hours while designing the papers.		
<b>Suggested Readings:</b> 1) Statistical Methods (Dr. S. P. Gupta) - Sultan Chand and Sons, New Delhi 2) Fundamentals of Statistics (D. N. Elhance) - Kitab Mahal Publishers, New Delhi 3) Business Mathematics and Statistics -Dr. Kurpatwar L.C. KD Publication, Pune. Business Mathematics and Statistics (Dr. L. B. Bahir & Dr. M. A. Lokhande) - Educational Publisher, Chhatrapati Sambhajinagar		

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**UG Syllabus as per NEP Pattern - B.Com. Second year Sem III**

**Minor Group: Business Administration & Management**

**Minor 2: Fundamentals of Marketing-I**

No. of Credits	No. of Teaching Hours	No. of Lectures per Week
2	30	2
<b>Objectives:</b> To acquaint about the principles and practices as followed in Marketing of the products and services at the National and International level.		
<b>Course Outcomes:</b> On successful completion of the course, students will be able to		
1.	Acquaint with the concept of marketing and its functions in the present context.	
2.	Gain knowledge about marketing strategies.	
3.	Know the different aspects of marketing mix and develop the skill to promote the new product in the market.	
Unit No.	Contents	No. of Hours
I	<b>Fundamentals of Marketing:</b> Meaning, Concept, Importance, Functions of Marketing, Marketing and Selling, Modern Marketing Concept, Relationship Management.	10
II	<b>Market Segmentation:</b> Meaning, Objectives and Importance of Market Segmentation, Basis of Market Segmentation, Market strategy-segmentation, Targeting and Positioning.	10
III	<b>Marketing Environment:</b> Meaning, Importance of Marketing Environment, Factors affecting Marketing Environment, Micro and Macro environment and their types	10
<b>Total Weightage</b>		<b>: 50 Marks</b>
<b>Semester End Examination (S. E. E.)</b>		<b>: 30 Marks</b>
<b>Continuous Internal Assessment (C. I. A.)</b>		<b>: 20 Marks</b>
<b>University Examination Pattern:</b>		
Q.1 Objective type question (05 questions * 2 marks = 20 marks)		
Q.2 to Q.7 Solve any four (Each of 05 marks) (Four questions to be Numerical and two Theory)		
Paper setters should keep in mind the limitation of two hours while designing the papers.		
<b>Suggested Readings:</b>		
1. Philip Kotler: Marketing Management, Prentice Hall, New Delhi. 2. RSN Pillai: Modern Marketing- Chand Publication, New Delhi 3. Ramaswami: Marketing Management- McGraw Hill 4. C.N.Sontakki: Marketing Management- Kalyani Publications 5. Arun Kumar: Marketing Management- Vikas Publications		

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**UG Syllabus as per NEP Pattern - B.Com. Second year Sem III**  
**Vocational Skill Course-2**  
**VSC-2: I.T. Application in Business**

No. of Credits	No. of Teaching Hours	No. of Practical Hours per Week
02	60 Practical Hours	04
<b>Objectives:</b>		
1) To provide assistance in understanding how Internet Workspace makes business enterprise work easier. 2) To help students to acquire Internet & Cloud Skills.		
<b>Course Outcomes:</b>		
1. After successfully studying this subject, students will be able to secure, share, collaborate and customize workflows to meet work elegance. 2. Students will possess required skills to be employed at a various offices and administrative level jobs using technology.		
Unit No.	Contents	No. of Hours (Pr.)
I	<b>Working with E-Mails:</b> Creating & E-mail Account, Compose, Attachments, Send and Reply to Messages, Customizing Inbox, Email Settings	20
II	<b>Working with Internet Workspace (e.g. Google):</b> Google Workspace Tools: Calendar, Drive, Docs, Sheets, Slides, Google Meet & Google Chat, Classrooms.	20
III	<b>Survey Forms (e.g. Google Forms):</b> Application of Google Forms, Accessing Google Forms, creating a Google Forms, Sharing a Google Forms, View Responses	20
<b>Total Weightage</b>		<b>: 50 Marks</b>
<b>Semester End Examination (S. E. E.)</b>		<b>: 30 Marks</b>
<b>Continuous Internal Assessment (C. I. A.) : 20 Marks</b>		
<b>Suggested Readings:</b>		
1. Nina Godbole & Sunit Balapure: Cyber Security, Wiley India Pvt. Ltd., 2012. 2. Pankaj Agrawal : Information Security and Cyber Laws, Aeme Learning, 2013 3. Mathew Guay, Weston Thayer: The Ultimate Guide to G-Suite, Zapier, Inc, 2017 4. Ian Lamont, Google Drive and Docs, 130 Media Corporation, 2018		

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**Important Note:** It is recommended by the BoS that practical of this course is to be conducted with suitable batch-size (approx. 30 Students) adhere to the guidelines.



**UG Syllabus as per NEP Pattern - B.Com. Second year Sem III**

**Vocational Skill Course-2**

**VSC 2: E-Commerce**

No. of Credits	No. of Teaching Hours	No. of Practical Hours per Week
02	60 Practical Hours	04

**Objectives:**

To familiarise students with the mechanics of E-commerce operations from a beneficiary point of view.

**Course Outcomes:**

1. Students will Know different applications of E-Commerce.
2. Comprehend about various payment gateway options.
3. To impart knowledge on various government portals.

Unit No.	Contents	No. of Hours (Pr.)
I	<b>Online Order for Products: (B2B, B2C and C2C)</b> Searching Product Selection of a Product, Comparison of Product Specifications, Comparison of Product Pricing, Adding to Cart, placing an order, Payment Processing (using different payment modes), Order Tracking, Offers and Rewards.	20
II	<b>Online Ticket Booking:</b> Booking Railway Ticket from IRCTC, Booking Flight Ticket, booking a Bus Ticket, Booking a Movie Ticket, Bill payments through Mobile Applications.	20
III	<b>Online Job Portals:</b> Creating Profile, finding a Job, Apply for Job Postings (Naukri.com, LinkedIn.com) <b>Overview of G2C Portals:</b> Digital India Portal, Grievance Redressal Portals, National Government Services Portal, Digital Locker	20
<b>Total Weightage</b>		<b>: 50 Marks</b>
<b>Semester End Examination (S. E. E.)</b>		<b>: 30 Marks</b>
<b>Continuous Internal Assessment (C. I. A.)</b>		<b>: 20 Marks</b>

**Suggested Readings/ Online References:**

1. Fundamentals of E-Commerce by Dr. Subhabrata De.
2. E-Commerce: An Indian Perspective by P T Joseph
3. E-commerce And Mobile Commerce Technologies by Saurabh Shukla and U S Pandey
4. <https://digitalindiaportal.co.in>
5. <https://services.india.gov.in>
6. <https://www.naukri.com>

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**Important Note:** It is recommended by the BoS that practical of this course is to be conducted with suitable batch-size (approx. 30 Students) adhere to the guidelines.

**Syllabus as per NEP - 2020  
w. e. f. 2025 – 26**

**B.com Second Year**

**Semester – IV**

**Group – I**

**Major : Accounting and Finance**

**Minor : Business Administration and  
Management**

**B.Com Second Year- Fourth Semester**  
**Major: Accounting & Finance**

Major	Minor	Skill Enhancement Course	GE/OE	Ability Enhancement Course	Field Project	Co-Curricular Course
DSC	M1 & M2	SEC-2	GE/OE-4	AEC-4	FP-1	CC-4
<b>DSC-9</b> Corporate Accounting-II (4 Credits)	2. Minor Group: <i>Business Administration &amp; Management</i>  M3: Business Mathematics & Statistics-II (2 Credits)	1. Basic Banking Operations  2. Business Presentations (2 Credits)	To be Selected from the Open Elective Basket of Faculty of Humanities or Faculty of Science & Technology  (2 Credits)	Modern Indian Languages  (2 Credits)	Field Project  (2 Credits)	To be provided by University  (2 Credits)
<b>DSC-10</b> Cost Accounting- II (4 Credits)	M4: Fundamentals of Marketing-II (2 Credits)	(Choose any one)				

**Total Credits: 22**



**UG Syllabus as per NEP Pattern - B.Com. Second year Sem IV**

**Major 1: Accounting & Finance**

**DSC 9: Corporate Accounting- II**

No. of Credits	No. of Teaching Hours	No. of Lectures per Week
4	60	4
<b>Objectives:</b> The course aims to help learners to acquire knowledge of Amalgamation of companies, Internal Reconstruction, Consolidation and Liquidation of a Company.		
<b>Learning Outcomes:</b>		
	1. Comprehend the different methods of Amalgamation and Acquisition of Companies. 2. Understand the process of Internal reconstruction. 3. Prepare the liquidators Final statement of accounts.	
Unit No.	Contents	No. of Hours
I	<b>Amalgamation of Companies:</b> Introduction – Meaning of Amalgamation; Types of Amalgamation – Calculation of Purchase Consideration; Accounting for Amalgamation	15
II	<b>Internal Reconstruction and Capital Reduction:</b> Meaning of Capital Reduction; Objectives of Capital Reduction; Problems on passing Journal Entries, preparation of Capital Reduction Account and Balance sheet after reduction.	15
III	<b>Consolidated Financial Statements:</b> Concept of Consolidation, Purposes of consolidated financial statements, Treatment Pre-acquisition profit and Post acquisition profit, Problems on Consolidated Financial Statements.	15
IV	<b>Liquidation of Companies:</b> Meaning of Liquidation/Winding up, Modes of Winding up – Compulsory Winding up, Voluntary Winding up and winding up subject to Supervision by Court. Preparation of Liquidator's Statement of Account.	15
<b>Total Weightage</b>		<b>: 100 Marks</b>
<b>Semester End Examination (S. E. E.)</b>		<b>: 60 Marks</b>
<b>Continuous Internal Assessment (C. I. A.)</b> : 40 Marks		
<b>University Examination Pattern:</b>		
Q.1 Objective type question (10 questions * 2 marks = 20 marks)		
Q.2 to Q.7 Solve any four (Each of 10 marks) (Three questions to be numerical and three theory)		
<b>Note:</b> Paper setters should keep in mind the limitation of two hours while designing the papers.		
<b>Suggested Readings:</b>		
1. Jain, S. P., & Narang, K. L. (2015). Corporate Accounting. New Delhi: Kalyani Publishers. 2. Kumar, A. (2021). Corporate Accounting. (7th Ed.). New Delhi: Singhal Publications. 3. Maheshwari, S. N., Maheshwari, S. K., & Maheshwari, S. K. (2018). Corporate Accounting. (6th Ed.). New Delhi: Vikas Publishing House. 4. Kotalwar H. R.: New Approach to Accountancy 5. Bhosale & Ahirrao : Corporate Accounting		

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**UG Syllabus as per NEP Pattern - B.Com. Second year Sem IV**

**Major Group 1: Accounting & Finance**

**DSC 10: Cost Accounting- II**

No. of Credits	No. of Teaching Hours	No. of Lectures per Week
4	60	4

**Objectives:**

- Explain the purpose and scope of various costing methods used in different types of industries and service sectors.
- Enable students to prepare and interpret cost sheets.
- Develop the ability to compute cost per unit and assess profitability using process costing method
- Introduce students to computation of contract costs.
- Enhance students' understanding of cost computation, control and decision-making across service industries.

**Course Outcomes : On completion of this course students will be able to-**

1. Prepare Cost Sheet and compute per unit cost and prepare tenders.
2. Analyse and apply job and batch costing in specific order production scenarios.
3. Compute and prepare Contract accounts.
4. Apply process costing principles, including handling normal/abnormal losses and inter-process profits.
5. Determine cost and pricing of services using service costing techniques

Unit No.	Contents	No. of Hours
I	<b>Specific order &amp; Output Costing methods</b> <b>Single Output/Unit Costing:</b> Meaning, Definition, Features, Objectives, Element of Cost, Preparation of cost sheet, Tender and Quotation (Numerical) <b>Job Costing:</b> Meaning, Job Cost Cards and database. Collecting direct cost of each job, attributing overheads to jobs, Application of job costing (Theory) <b>Batch Costing:</b> Meaning, Determination of optimum batch quantity, Ascertainment of cost for a batch, Preparation of batch cost sheet, Treatment of spoiled and defective work. (Theory)	15
II	<b>Contract Costing:</b> Meaning, Concept of Contract Costing, Preparation of Contract Account, Complete and Incomplete Contract, Work in Progress, Profit or Loss on Contract. (Numerical)	15

III	<b>Process Costing:</b> Meaning, Process Cost Recording, Process Normal Gain and Loss, Abnormal gain and losses, Equivalent units of production, Inter Process Profit, Valuation of Work in Progress, Preparation of Process Cost accounts (Numerical)	15
IV	<b>Service Costing:</b> Meaning, Features of Service Costing, Composite units, Determination of cost and price of services: Transport and Electricity generation (Numerical)	15
<b>Total Weightage</b> : 100 Marks		
<b>Semester End Examination (S. E. E.)</b> : 60 Marks		
<b>Continuous Internal Assessment (C. I. A.)</b> : 40 Marks		
<b>University Examination Pattern:</b>		
Q.1 Objective type question (10 questions * 2 marks = 20 marks)		
Q.2 to Q.7 Solve any four (Each of 10 marks) (Four questions to be numericals and two theory)		
Paper setters should keep in mind the limitation of two hours while designing the papers.		
<b>Suggested Readings:</b>		
<ol style="list-style-type: none"> <li>1. Cost Accounting- S.P.Iyengar</li> <li>2. Cost Accounting- Principles &amp; Practice- M.N.Arora, Vikas Publishing House Pvt. Ltd.</li> <li>3. Cost Accounting- Khan and Jain</li> <li>4. Principles &amp; Practice of Cost Accounting- Dr. Ashish K. Bhattacharyya</li> <li>5. Principles and Practices of Cost Accounting by N.K. Prasad, Book Syndicate Pvt. Ltd., Calcutta</li> <li>6. Cost Accounting- A managerial emphasis by Horngren, Charles, Foster and Datar, Prentice Hall</li> <li>7. Practical Costing by P C Tulsian, Vikas New Delhi</li> <li>8. Advanced problems and solutions in cost Accounting by S N Maheshwari, Sultan Chand New Delhi</li> <li>9. Cost Accounting (For B. Com 4th Sem, Delhi Univ) by Arora M N, Vikas Publishing House Pvt. Ltd.</li> <li>10. Cost Accounting Theory and Practice by B.K. Bhar, Tata Mc. Grow Hill and Co. Ltd., Mumbai</li> </ol>		

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**UG Syllabus as per NEP Pattern - B.Com. Second year Sem III**

**Minor Group: Business Administration & Management**

**Minor 3: Business Mathematics & Statistics-II**

No. of Credits	No. of Teaching Hours	No. of Lectures per Week
2	30	2

**Objectives/Course Outcomes:**

- i) To learn how to calculate correlation, regression and index number
- ii) To learn how to apply correlation, regression and index number to business problems.

Unit No.	Contents	No. of Hours
I	<b>Measures of Dispersion</b> Meaning of Dispersion, Calculation of Standard Deviation and Coefficient of Standard Deviation	10
II	<b>Co-relation Analysis (Theory &amp; Numerical)</b> Meaning and types of correlation, methods of studying correlation, calculation of correlation coefficient (Karl Pearson method)	10
III	<b>Probability</b> Meaning of Probability, Types of Events, Addition Theorem, Multiplication Theorem, Problems on Probability	10

**Total Weightage : 50 Marks**

**Semester End Examination (S. E. E.) : 30 Marks**

**Continuous Internal Assessment (C. I. A.) : 20 Marks**

**University Examination Pattern:**

Q.1 Objective type question (05 questions \* 2 marks = 20 marks)

Q.2 to Q.7 Solve any four (Each of 05 marks) (Four questions to be Numerical and two Theory)

Paper setters should keep in mind the limitation of two hours while designing the papers.

**Suggested Readings:**

- 1) Statistical Methods (Dr. S. P. Gupta) - Sultan Chand and Sons, New Delhi
- 2) Fundamentals of Statistics (D. N. Elhance) - Kitab Mahal Publishers, New Delhi
- 3) Business Mathematics and Statistics (Dr. L. B. Bahir & Dr. M. A. Lokhande) - Educational Publisher, Chhatrapati Sambhajinagar
- 4) Business Mathematics and Statistic- Dr.Kurpatwar L.C. K D Publication, Pune.
- 5) Statistical Methods -Dr. S P Gupta.

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**UG Syllabus as per NEP Pattern - B.Com. Second year Sem III**

**Minor Group: Business Administration & Management**

**Minor 4: Fundamentals of Marketing-II**

No. of Credits	No. of Teaching Hours	No. of Lectures per Week
2	30	2
<b>Objectives:</b> The basic objective of the course is to provide students with an in-depth understanding of concepts, principles, tools and techniques of marketing management.		
<b>Course Outcomes:</b> On successful completion of the course, students will be able to <ol style="list-style-type: none"> <li>1. Know the different aspects of marketing mix and develop the skill to promote the new product in the market.</li> <li>2. Evaluate the marketing function and the role it plays in achieving organizational success.</li> </ol>		
Unit No.	Contents	No. of Hours
I	<b>Marketing Mix:</b> Meaning, Importance and Elements of Marketing Mix, Determining the Marketing Mix, Factors affecting the Marketing Mix, Marketing Mix for Services	10
II	<b>Product Mix and Price Mix:</b> <b>Product Mix:</b> Concept of Product, Product Planning- Significance and factors affecting the Product Planning. <b>Price Mix:</b> Significance of Price in Marketing, Objectives of Pricing, Factors affecting Price, Kinds of Pricing Decisions	10
III	<b>Promotion Mix and Place Mix:</b> <b>Promotion Mix:</b> Meaning, Objectives, Methods of Promotion <b>Place (Distribution) Mix:</b> Meaning and Importance of Distribution Channels, Distribution Policies and Strategies.	10
<b>Total Weightage</b>		<b>: 50 Marks</b>
<b>Semester End Examination (S. E. E.)</b>		<b>: 30 Marks</b>
<b>Continuous Internal Assessment (C. I. A.) : 20 Marks</b>		
<b>University Examination Pattern:</b> Q.1 Objective type question (05 questions * 2 marks = 20 marks) Q.2 to Q.7 Solve any four (Each of 05 marks) (Four questions to be Numerical and two Theory) Paper setters should keep in mind the limitation of two hours while designing the papers.		
<b>Suggested Readings:</b> <ol style="list-style-type: none"> <li>1. Philip Kotler: Marketing Management, Prentice Hall, New Delhi.</li> <li>2. RSN Pillai: Modern Marketing- Chand Publication, New Delhi</li> <li>3. Ramaswami: Marketing Management- McGraw Hill</li> <li>4. C.N.Sontakki: Marketing Management- Kalyani Publications</li> <li>5. Arun Kumar: Marketing Management- Vikas Publications</li> </ol>		

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**UG Syllabus as per NEP Pattern - B.Com. Second year Sem IV**

**Skill Enhancement Course-2**

**SEC 2: Basic Banking Operations**

No. of Credits	No. of Teaching Hours	No. of Practical Hours per Week
02	60 Practical Hours	04
<b>Objectives:</b>		
The aim of this course is to Stay informed a student about changes in banking products, and services.		
<b>Course Outcomes:</b>		
1. The learners would identify various banking products and services offered to customers. 2. Learner will understand different payment and settlement systems (e.g., NEFT, RTGS).		
Unit No.	Contents	No. of Hours (Pr.)
I	<b>Retail Banking:</b> Types of Customers & Deposit Accounts, Opening & Operations of Account, KYC Requirements, Nominations, Cheque Management, Cash Deposits & Withdrawals, Process of NEFT/ RTGS	20
II	<b>Loans:</b> Overdraft Facility, Auto Loans, Home Loans, Education Loans, Consumer Loans, Personal Loans, Credit Cards etc., Basic of NPA	20
III	<b>Miscellaneous Services:</b> Safe Deposit Lockers, Issue of Drafts, Net Banking, Mobile Banking,	20
<b>Understanding Core Banking &amp; Universal Banking</b>		
<b>Total Weightage : 50 Marks</b>		
<b>Semester End Examination (S. E. E.) : 30 Marks</b>		
<b>Continuous Internal Assessment (C. I. A.) : 20 Marks</b>		
<b>Suggested Readings:</b>		
1. Principles and Practices of Banking by Macmillan 2. Basics of Banking Operations by Ragini Agrawal 3. Changing Dimensions of Banking in India by K. Srinivasa Rao		
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**Important Note:** It is recommended by the BoS that practical of this course is to be conducted with suitable batch-size (approx. 30) adhere to the guidelines.

*[Handwritten signatures/initials]*



UG Syllabus as per NEP Pattern - B.Com. Second year Sem IV

**Skill Enhancement Course-2**

**SEC 2: Business Presentations**

No. of Credits	No. of Teaching Hours	No. of Practical Hours per Week
02	60 Practical Hours	04
<b>Objectives:</b>		
This course aims to trains students how to use presentation software in office work.		
<b>Course Outcomes:</b>		
<ol style="list-style-type: none"> <li>1. Students will be able to design visually appealing presentations.</li> <li>2. Learner will effectively use Power Point to communicate information to different audiences.</li> </ol>		
Unit No.	Contents	No. of Hours (Pr.)
I	<b>Creating Informative Presentations:</b> <i>Presentations on:</i> Time Management, GST, Income Tax, Importance of AI, Entrepreneurship, Social Media Marketing, Organisational Culture.	20
II	<b>Trading &amp; Manufacturing Business Presentation:</b> <i>Presentations on:</i> Company Profile, Products, Marketing Plan, Sales Performance & Forecasting, Financial Statements Analysis	20
III	<b>Services Business Presentations:</b> <i>Presentations on:</i> Banking, Insurance, Travel & Tourism, Educational Institutes, Repairing & Maintenance, Software	20
<b>Total Weightage</b>		<b>: 50 Marks</b>
<b>Semester End Examination (S. E. E.)</b>		<b>: 30 Marks</b>
<b>Continuous Internal Assessment (C. I. A.): 20 Marks</b>		
<b>Suggested Readings:</b>		
<ol style="list-style-type: none"> <li>1. Microsoft Power Point 2019 Inside Out by Bill Jelen</li> <li>2. Microsoft Power Point 2019 by Echo Swinford</li> <li>3. Power Point 2019 by Microsoft Press</li> </ol>		
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**Important Note:** It is recommended by the BoS that practical of this course is to be conducted with suitable batch-size (approx. 30 Students) adhere to the guidelines.