Circular file - 100

### DR. BABASAHEB AMBEDKAR MARATHWADA UNIVERSITY, Chhatrapati Sambhajinagar.



#### CIRCULAR /SU/CM/NEP-UG/50/2023

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 30.11.2023 has accepted the following subject wise Curriculum of National Education Policy-2020 Under the Faculty of Commerce & Management.

Sr.No	<b>UG Subject wise Curriculum</b>	Semester
01	B.Com	Ist & IInd
02	B.Com. E-Commerce	Ist & IInd
03	BBA	Ist & IInd
04	BCA	Ist & IInd

## This is effective 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/UGSYLL/2024-25/)8935-44 
Deputy Registrar,
Academic Section

Syllabus unit.

Copy forwarded with compliments to :-

- 1] The Principals, all concerned affiliated Colleges, Dr. Babasaheb Ambedkar Marathwada University.
- 2] The Director, University Network & Information Centre, UNIC, with <u>a</u> 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.

# PARATHWADA UNIVERSITA PARANGABAD.

#### Curriculum of

# B.Com. HONORS BACHELOR OF COMMERCE

I TO IIND SEMESTER

APPLICABLE FOR AFFILIATED COLLEGES

under NEP 2020

[ Effective from the Academic Year 2024-25 & onwards ]



# Dr. Babasaheb Ambedkar Marathwada University

Aurangabad, M.S., India

3 Years B. Com., 4 Years B. Com. (Hons.) & 4 Years B.Com. (Hons. with Research) Programme

Course Structure - Based on NEP 2020

**Faculty of Commerce and Management** 

Course: B. Com.

**Subject: Commerce** 

(With effect from Academic Year 2023 – 24)

#### AS PER NEP 2020

Illustrative Credit distribution structure for Three / Four year Honours/ Honours with Research Degree Programme with Multiple Entry and Exit options -(Discipline Specific in Commerce)

#### B. Com. First Year

Semester: First and Second

Sr. No	Specification/ type of Papers	First Sem	ester	Total Credits/	Second Semester		Total Credits/	Total Credits/
112	to Anni S	Paper	Cre dits	Semester	Paper	Cre dits	Semester	Year
1	Major	DSC-1	3	6	DSC-3	3	6	12
	Mandatory	DSC-2	3		DSC-4	3		
2	Major Elective	25 ( <del>-1</del> 4-63 ( )		+ + + +	111			
3	Minor				M-1	2	2	2
4	Generic/ Open Elective	GE/OE-1	2	4	GE/OE-	2	4	8
	De Grane	GE/OE-2	2		GE/OE- 4	2		
5	Vocational Skill Course	VSC-1	2	4	VSC-2	2	4	8
6	Skill Enhancement Course	SEC-1	2		SEC-2	2		
7	Ability Enhancement Course	AEC-1	2	6	AEC-2	2	4	10
8	Value Education Course	VEC-1	2		VEC-2	2		
9	Indian Knowledge System	IKS	2	0 0.5 (48)	 	 1411		
10	On Job Training			2			2	4
11	Field Project						]	
12	Community Engagement Project			1,2,4				
13	Co-curricular Course	CC-1	2		CC-2	2		
14	Research Project							
	. Cr./ Semester		22	22		22	22	44
Cum	. Cr./Year							44

Exit option: Award of UG Certificate in Major with 44 credits and an additional 4 credits core NSQF course/ Internship OR Continue with Major and Minor

Total Credits Required for Obtaining Certification: 44 Credits + NSQF Couse 4 Credits = 48 Credits

Dr. Walmik. K. Sarwade

Princ. Haridas. G. Vidhate

Dr. Ganesh. N. Kathar

Dr. Vilas S. Epper I/c Chairman

Dean

Chairman

Chairman

#### B.Com. First Year - First Semester

Sr. No.	Paper Code	Paper Name	No. of Credits				
	DSC - 1	Financial Accounting – I	3				
1	DSC - 2	Business Mathematics and Statistics – I	3				
2	DSE _	OSE					
3	M	-	- 1				
4	GE/OE - 1	(Choose any one from Pool /Basket)	2				
		I. Business Economics- I					
		II. Fundamentals of Entrepreneurship					
		III. Import & Substitution Management					
	GE/OE - 2	(Choose any one from Pool /Basket)	2				
		I. Business Economics- II					
		II. Entrepreneurship Development					
		III. Export & Promotion Schemes					
5	VSE – 1	I.T. Application in Business – I	2				
6	SEC – 1	I.T. Application in Business – II	2				
7	AEC-1	English	2				
8	VEC – 1	Indian Constitution	2				
9	IKS	Historical and Cultural Heritage of Marathwada	2				
10	OJT						
11	FP	-	-				
12	CEP	-					
13	CC – 1	Health & Wellness	2				
14	RP	-	100 - 100				
		Total Credit For First Semester	22				

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#### **B.Com. First Year - Second Semester**

Sr. No.	Paper Code	Paper Name	No. of Credits				
	DSC - 3	Financial Accounting – II	3				
1	DSC - 4	Business Mathematics and Statistics – II	3				
2	DSE	SE -					
3	M – 1	Basic Finance	2				
4	GE/OE – 3	(Choose any one from Pool /Basket)	2				
		I. Business Organization and Management- I					
		II. Banking					
		III. Business Environment – I					
10	GE/OE – 4	(Choose any one from Pool /Basket)	2				
		I. Business Organization and Management- II					
		II. Insurance					
		III. Business Environment – II					
5	VSE – 2	I.T. Application in Business – III	2				
6	SEC – 2	I.T. Application in Business – IV	2				
7	AEC – 2	English Communication	2				
8	VEC – 2	Environmental Studies	2				
9	IKS	- 100 8964 (1902) 10 10 10 10 10 10 10 10 10 10 10 10 10	-				
10	OJT	-	-				
11	FP	-	-				
12	CEP	-	100				
13	CC - 2	Sports and Fitness	2				
14	RP	-	-				
111		<b>Total Credit For Second Semester</b>	22				

	Total Credits for First Year ( First +Second Semester)	44
*	Exit Option with Certification (Choose any one NSQF Course from the following)	4
1	Micro Finance Executive 2. Mutual Fund Advisor 3. Insurance Advisor	
T	Credits Required for One Year UG Certification	48

Dr. Walmik. K. Sarwade Dean

Princ. Haridas. G. Vidhate Chairman

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Dr. Ganesh. N. Kathar Chairman

#### B. Com. Second Year

Semester: Third and Fourth

Sr.	Specification/	Third Sen	nester	Total	<b>Forth Semester</b>		Total	Total
No ·	type of Papers	Paper	Cre dits	Credits/ Semeste r	Paper	Cred its	Credits/ Semeste r	Credit s/ Year
1	Major	DSC-5	4	8	DSC-7	4	8	16
	Mandatory	DSC-6	4	1- another	DSC-8	4		
2	Major Elective				en Moork !-			
3	Minor	M-2	4	4	M-3	4	4	8
4	Generic/ Open Elective	GE/OE-5	4	4	GE/OE-	4	4	8
5	Vocational Skill Course	VSC-3	2	2			2	4
6	Skill Enhancement Course				SEC-3	2	y (6	
7	Ability Enhancement Course	AEC-3	2	2	AEC-4	2	2	4
8	Value Education Course				abo			
9	Indian Knowledge System	ds Sarvan						
10	On Job Training			2			4	4
11	Field Project	FP-1/or	2/ or					
12	Community Engagement Project				CEP-1	2		3
13	Co-curricular Course	or/CC-3	or/2		CC-4	2		47
14	Research Project							
	. Cr./ Semester		22	22		22	22	44
Cum	. Cr./Year							44

<u>Exit option</u>: Award of UG Diploma in Major and Minor with **88 credits** and an additional 4 credits core NSQF course/ Internship OR Continue with Major and Minor

Total Credits Required for Obtaining UG Diploma:

First Year 44 Credits + Second Year 44 Credits + NSQF Couse 4 Credits = 92 Credits

Dr. Walmik. K. Sarwade

Dean

Princ. Haridas. G. Vidhate

Chairman

Dr. Ganesh. N. Kathar

Chairman

Dr. Vilas S. Epper I/c Chairman

Dr. Vilas S. Epper

#### B.Com. Second Year - Third Semester

Sr. No.	Paper Code	Paper Name	No. of Credits				
	DSC - 5	Corporate Accounting – I	4				
1	DSC - 6 Cost Accounting - I  DSE -						
2	DSE	- 1 1-41	- 1				
3	M – 2	Goods & Services Tax – I	4				
4	GE/OE – 5	I.T. Application in Business – V	2				
5	VSE – 3	Rural Development	2				
6	SEC	- mass	- 8				
7	AEC – 3	Modern Indian Language - I  (Choose any one from available Indian Languages)  1. Marathi 2. Hindi  3. Urdu 4. Pali  5. Sanskrit 6. Arabic  7. Or Any other language from amongst the approved languages by university	2				
8	VEC		- 5				
9	IKS		-				
10	OJT	-	-				
11	FP	Field Project	2				
12	CEP						
13	CC - 3	Yoga / Cultural Activities	2				
14	RP	-	-				
	1 - 1 2 - 1 2	Total Credit For Third Semester	22				

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#### **B.Com. Second Year - Fourth Semester**

Sr. No.	Paper Code	Paper Name	No. of Credits
	DSC - 7	Corporate Accounting – II	4
1	DSC-8	Cost Accounting – II	4
2	DSE	- 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	-
3	M – 3	Goods & Services Tax – II	4
4	GE/OE – 3	I.T. Application in Business – VI	2
5	VSE	-	
6	SEC – 3	Travel & Tourism	2
7	AEC – 4	Modern Indian Language - I	2
		(Choose any one from available Indian Languages)	
		1. Marathi 2. Hindi	
		3. Urdu 4. Pali	
		5. Sanskrit 6. Arabic	
		7. Or Any other language from amongst the approved	
		languages by university	
8	VEC	-	
9	IKS	-	-
10	OJT	-	- F
11	FP	-	-
12	CEP	Business Documentation	2
13	CC - 2	NSS / NCC / Fine / Applied / Visual / Performing Arts	2
14	RP		
		Total Credit For Fourth Semester	22

Total Credits for First Year + Second Year (Sem I to Sem IV)		88
Exit Option with UG Dip	oloma (Choose any one NSQF Course from the following)	
1. Accounts Executive	2. Banking Associate	4
3. Business Corresponde	nce & Facilitator	
Credits Required for Tw	o Year UG Diploma	92

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Dr. Ganesh. N. Kathar Chairman

#### B. Com. Third Year

Semester: Fifth & Sixth

Sr.	Specification/	Fifth Sen	iester	Total	Sixth Ser	Sixth Semester		Total
No ·	type of Papers	Paper	Cre dits	Credits/ Semeste r	Paper	Cred its	Credits/ Semeste r	Credits Year
1	Major	DSC-9	4	8	DSC-11	4	10	26
	Mandatory	DSC-10	4		DSC-12	4	1	
					DSC-13	2		5
2	Major Elective	DSE-1	4	4	DSE-2	4	4	
3	Minor	M-4	4	4	M-5	4	4	8
4	Generic/ Open Elective				-			
5	Vocational Skill Course	VSC-4	4	4				4
6	Skill Enhancement Course	√ Tanston			-			
7	Ability Enhancement Course							
8	Value Education Course			ata ngi				
9	Indian Knowledge System							
10	On Job Training			2	OJT-1	4	4	6
11	Field Project	FP-2	2/ or	1				
12	Community Engagement Project	CEP-	or/ 2					81
13	Co-curricular Course							
14	Research Project							1.2
	n. Cr./ Semester		22	22		22	22	44
Cum	. Cr./Year							44

Exit option: Award of UG Degree in Major with 132 credits OR Continue with Major and Minor

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Princ. Haridas. G. Vidhate

Chairman

Dr. Ganesh. N. Kathar

Chairman

Dr. Vilas S. Epper

I/c Chairman

#### B.Com. Third Year - Fifth Semester

Sr. No.	Paper Code	Paper Name	No. of Credits
	DSC - 9	Management Accounting – I	4
1	DSC - 10	Advanced Financial Accounting – I	4
2	DSE – 1	Business Regulatory Framework – I	4
3	M – 4	Computerized Accounting - I	4
4	GE/OE		-
5	VSE	Auditing	4
6	SEC		-
7	AEC	-	-
8	VEC		-
9	IKS	-	-
10	OJT	-	-
11	FP	<ul> <li>Field Project</li> <li>Students are required to undertake survey (online/Offline) in any of the following areas:</li> <li>a. Banking / Loans and Advances/ NPA/Online Frauds</li> <li>b. Taxation / Challenges in Compliances</li> <li>c. Socio Economic Survey/Market Survey</li> <li>d. Agricultural Marketing / Agricultural Production / Agricultural Businesses</li> <li>e. Any other topic in consultation with the guiding faculty</li> </ul>	2
12	CEP	-	<del>-</del>
13	CC	-	-
14	RP	-	-
		Total Credit For Fifth Semester	22

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athar Dr. Vilas S. Epper
I/c Chairman

#### B.Com. Third Year - Sixth Semester

Sr. No.	Paper Code	Paper Name	No. of Credits
	DSC - 11	Management Accounting – II	4
1	DSC - 12	Advanced Financial Accounting – II	4
2	DSC - 13	Direct Tax	2
2	DSE – 2	Business Regulatory Framework – II	4
3	M - 5	Computerized Accounting - II	4
4	GE/OE	-	-
5	VSE		-
6	SEC		-
7	AEC	-	-
8	VEC	-	-
9	IKS	-	-
10	OJT – 1	On the Job Training in any one of the following Organisations  a. Chartered Accountant Firm/ Tax Consultant / Auditors Firm  b. Accounting Sections of Malls /Departmental Stores/SSI/MSME  c. Trading Firms, Agencies, Dealers and any other organisation in consultation with guiding teacher d. Any type of Banks /Co-operative Societies etc. *Note: Student is required to obtain certificate from respective organisation where on the job training is completed for 60 Hrs.	4
11	FP	-	-
12	CEP	-	-
13	CC	-	-
14	RP	-	-
		Total Credit For Sixth Semester	22

Total Credits for Acquiring UG Degree	132
First Year+ Second year+ Third Year (I to VI Semester)	132

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Dr. Ganesh. N. Kathar Chairman

#### B. Com. Fourth Year UG Honours Degree

Semester: Seventh & Eighth

Sr. No	Specification/ type of Papers	Seventh Semester		Total Credits/	Eighth Semester		Total Credits/	Total Credits/
•		Paper	Cre dits	Semeste r	Paper	Cred its	Semeste r	Year
1	Major	DSC-14	4	14	DSC-18	4	14	28
	Mandatory	DSC-15	4	" from the	DSC-19	4		
		DSC-16	4		DSC-20	4	h - 5.47	
		DSC-17	2		DSC-21	2		4 4 1
2	Major Elective	DSE-3	4	4	DSE-4	4	4	8
3	Minor	RM	4	4				4
4	Generic/ Open Elective			- veclos	er (1 dans)		- Tac (10	
5	Vocational Skill Course						- (h, r, 17)	
6	Skill Enhancement Course							
7	Ability Enhancement Course							
8	Value Education Course			1			771787	10
9	Indian Knowledge System						15.0	
10	On Job Training				OJT-2	4	4	4
11	Field Project							
12	Community Engagement Project	-						
13	Co-curricular Course				d Mercul			
14	Research Project							
	. Cr./ Semester		22	22		22	22	44
Cum	. Cr./Year							44

Four Year UG Honours Degree in Major and Minor with 176 credits

Dr. Walmik. K. Sarwade Dean Princ. Haridas. G. Vidhate Chairman Dr. Ganesh. N. Kathar Chairman

#### B.Com. Fourth Year - Seventh Semester Group - I: Accounts & Finance

Sr. No.	Paper Code	Paper Name	No. of Credits
	DSC - 14	Financial Management	4
	DSC - 15	Capital Markets	4
1	DSC - 16	Project Management & Finance	4
	DSC - 17	Personal Financial Planning	2
2	DSE - 3	Working Capital Management	4
3	Minor	Research Methodology	4
4	GE/OE		
5	VSE		1 1
6	SEC		
7	AEC		
8	VEC		
9	IKS		
10	OJT		21 1
11	FP		- 1
12	CEP		
13	CC		
14	RP		
	*	Total Credit For Seventh Semester	22

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# B.Com. Fourth Year - Eighth Semester Group - I: Accounts & Finance

Sr. No.	Paper Code	Paper Name	No. of Credits
	DSC - 18	Securities Analysis & Portfolio Management	4
	DSC - 19	Financial Technology and Analysis	4
1	DSC - 20	Financial Risk Management	4
	DSC - 21	Behavioural Finance	2
2	DSE – 4	Analysis of Financial Statements	4
3	M	- 7 Far I Toman Control of the Contr	not the
4	GE/OE	- 3	- TO - TO -
5	VSE	-	ar Fla
6	SEC	-	58× 151 0
7	AEC	-	in / 1= 17
8	VEC	-	- 3
9	IKS	-	- 1
10	OJT – 2	On the Job Training & Preparation of Project Report related to:- a. Detailed Project Report (DPR), Bank Project Report, Intern with Statutory Auditor b. Internship with Clearing House Agent /Internship with Investment Broker. c. Any Other project training and report preparation in consultation with guiding teacher.	4
11	FP	-	-
12	CEP	-	-
13	CC	-	-
14	RP	-	-
		Total Credit For Eighth Semester	22

Total Credits for Acquiring UG Honours Degree	176
First Year+ Second year+ Third Year + Fourth Year (I to VIII Semester)	170

Dr. Walmik. K. Sarwade Dean Princ. Haridas. G. Vidhate Chairman

a cal

Dr. Ganesh. N. Kathar Chairman

#### B.Com. Fourth Year - Seventh Semester Group - II: Marketing

Sr. No.	Paper Code	Paper Name	No. of Credits
	DSC - 14	Fundamentals of Marketing Management	4
	DSC - 15	Marketing Research	4
1	DSC - 16	Advertising & Media Management	4
	DSC - 17	Agriculture and Food Management	2
2	DSE - 3	International Marketing	4
3	Minor	Research Methodology	4
4	GE/OE		
5	VSE		
6	SEC		
7	AEC		- V
8	VEC		
9	IKS		
10	OJT	to senting the sent of the sen	1911
11	FP	es and along the company of the contract of	
12	CEP	Constitution of the Consti	
13	CC	Refresel separate sense of a continue of a	
14	RP	The second secon	
	i i nele	Total Credit For Seventh Semester	22

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Dr. Ganesh. N. Kathar Chairman

# B.Com. Fourth Year - Eighth Semester Group - I: Marketing

Sr. No.	Paper Code	Paper Name	No. of Credits
	DSC - 18	Integrated Marketing Communication	4
	DSC - 19	Social Media & Brand Management	4
1	DSC - 20	Distribution & Logistic Management	4
	DSC - 21	Rural Marketing	2
2	DSE – 4	Sustainability and Ethical Aspects of Marketing	4
3	M	The sales many monderness provides a second succession of the sales are	- je.
4	GE/OE	- 1. The company matter to the transfer of the company of the comp	-
5	VSE	- of changing and the second section in the second second in the	-9.0
6	SEC	- 218 4 92 22 37 32 4	-
7	AEC	_ital_att for all control of the con	- 1710
8	VEC	-	- 1
9	IKS	-	-
10	OJT – 2	On the Job Training & Preparation of Project Report related to:- a. Launching of a New Product / Selection of Marketing Channel / Exploring of New Market	4
		b. Selection of Media Vehicle/ Market Research for	
		Modification of Product/ Feedback Mechanism	
11 411		c. Any Other project training and report preparation in	
		consultation with guiding teacher.	
11	FP		-
12	CEP		
13	CC	- Turning Color Drain and Library of Laboratory	
14	RP	-	11-219
		Total Credit For Eighth Semester	22

Total Credits for Acquiring UG Honours Degree	176
First Year+ Second year+ Third Year + Fourth Year (I to VIII Semester)	170
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#### **Abbreviations:**

Major	Comprising Mandatory and Elective (Minimum 50% of total credits corresponding to 3 or
	4 year UG degree)
Minor	Minor subjects may be from different disciplines of the same faculty of DSC Major (Core)
	or from different faculty altogether
OE	Open Elective (Choose any one from Pool/Basket of Courses from same discipline or
	faculty /other discipline or faculty) Faculty wise baskets of OE shall be prepared by
	University
VSC	Vocational Skill Course (Choose any one from pool of Major) including hands on training
	corresponding to the Major and / or Minor Subject
SEC	Skill Enhancement Course (Choose any one from pool / basket skill courses approved by
	University)
AEC	Ability Enhancement Course (Two of 2+2 credits of English & Two 2+2 of Modern Indian
	Languages)
VEC	Value Education Course (such as understanding India, Environment Science/Education,
	and Digital and Technological Solutions)
IKS	Indian Knowledge System (Major Specific IKS included under Major approved by
	University)
OJT	On Job Training
FP	Field Project (corresponding to the Major (Core) Subject)
CEP	Community Engagement Project (corresponding to the Major (Core) Subject)
CC	Co-Curricular Courses (such as Health and Wellness, Yoga education Sports and fitness,
	Cultural Activities, NSS/NCC and Fine /Applied/Visual/Performing Arts)
RP	Research Project (corresponding to the Major (Core) Subject)
MIL	Modern Indian Languages
Internshi	
p/ Apprenti	Corresponding to the Major (Core) Subject)
ceship	

Dr. Walmik. K. Sarwade Dean Princ. Haridas. G. Vidhate Chairman Dr. Ganesh. N. Kathar Chairman

#### **AS PER NEP 2020**

Illustrative Credit distribution structure for Three/ Four year Honours/ Honours with
Research Degree Programme with Multiple Entry and Exit options –

(Discipline Specific in Commerce)

#### B. Com. First Year

Semester: First Semester & Second Semester

Subject: Commerce

Sr. No	Specification/ type of Papers	First Sem	ester	Total Credits/	Second Semester		Total Credits/	Total Credits
		Paper	Cre dits	Semester	Paper	Cre dits	Semester	Year
1	Major	DSC-1	3	6	DSC-3	3	6	12
	Mandatory	DSC-2	3		DSC-4	3		
2	Major Elective			- 6		7.4		
3	Minor				M-1	2	2	2
4	Generic/ Open Elective	GE/OE-1	2	4	GE/OE-	2	4	8
		GE/OE-2	2		GE/OE- 4	2		
5	Vocational Skill Course	VSC-1	2	4	VSC-2	2	4	8
6	Skill Enhancement Course	SEC-1	2		SEC-2	2		
7	Ability Enhancement Course	AEC-1	2	6	AEC-2	2	4	10
8	Value Education Course	VEC-1	2		VEC-2	2		
9	Indian Knowledge System	IKS	2		-			
10	On Job Training			2			2	4
11	Field Project							
12	Community Engagement Project							
13	Co-curricular Course	CC-1	2		CC-2	2		
14	Research Project							
	. Cr./ Semester		22	22		22	22	44
Cum	. Cr./Year							44

<u>Exit option</u>: Award of UG Certificate in Major with **44 credits** and an additional 4 credits core NSQF course/ Internship OR Continue with Major and Minor

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B. Com. First Year Second Semester – Based on NEP 2020

Major Mandatory	Minor	Generic/Open Elective	Generic/Open Elective	Vocational Skill Course	Skill Enhancement Course	Ability Enhancement Course	Value Education Course	Course Course
DSC	M-1	GE/OE-3	GE/0E-4	VSE-2	SEC-2	AEC-2	VEC-2	CC-2
DSC-3		(Choose any one from Pool/Basket)	(Choose any one from Pool/Basket)					
1. Financial Accounting-II	Basic Finance	I. Business Organization & Management - I	I. Business Organization & Management – II	I.T. Application in Business – III	I.T. Application in Business - IV	English Communication	Environmental Studies	Sports & Fitness
(3 Credits)	(2 Credits)	II. Banking	II. Insurance	(2 Credits)	(2 Credits)	(2 Credits)	(2 Credits)	(2 Credits)
DSC-4		III. Business Environment-I	III. Business Environment -II					- 6-14-13
2. Business Mathematics& Statistics – II		(2 Credits)	(2 Credits)					
(3 Credits)		E						
			Total Credits for First Semester: 22 Credits	rst Semester: 2	2 Credits			

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#### DSC-3: Financial Accounting-II

No.	of Credits	No. of Tea	ching Hours	No. of Lectures per	Week		
	3	45 1	Hours	3			
			elop the skill ar	nong the students about			
	an organization's ac				NI. C		
Unit No.		C	ontents		No. of Hours		
	The Troit						
I					5		
	Final Accounts	of Non-trading Co	oncerns (Num	erical)			
II •	Meaning of Non	-trading concerns,	features, Cap	ital and Revenue Receipts	10		
**							
			Preparation of	Final Accounts			
			accust Object	stirge of Propoh Account			
				chain branches-weihous	10		
III							
	Accounting Entries in the books of Head Office and Ledger Accounts.						
	Stock and Debtors System-Meaning, Accounting entries in the Books of						
				N. Carlotte and Ca			
					10		
IV							
IV Procedure- Unitary method and Tabular or Columnar Method, Allocation of Expenses and Incomes, Inter-departmental Transfers, Preparation of Departmental Trading, Profit and Loss Account and Balance Sheet.							
				nd Dalance Sheet.			
				netween Consignment and			
V							
	Consignee, Ledger accounts- Consignment Account, Goods sent on Consignment Account, Inventories on Consignment Account, Inventory						
			ount, and Cons	ignor's Account.			
		tion (C.I.E.): 20	Marks				
			MCS	Phylip T.C. Crossol & C.C.	Gunto		
				Goyal & Ruchi Goyal	Gupta		
	nancial Accounting- New Approach to A			Kotalwar			
	nancial Accounting-			ukherjee &M. Hanif			
	Introduction to Ac			.N. Maheshwari& S.K. Mal	neshwari		
6. Fin	nancial Accounting	A Simplified Appr					
7. Stu	idents Guide to Acc	ounting Standards	S- D.S.	Rawat&DeeptiMaheshwari			
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#### DSC-4: Business Mathematics & Statistics -II

No. of Credits	No. of Teaching Hours	No. of Lectures per Week
3	45 Hours	3

#### Objectives:

- 1. To provide knowledge and information about Statistical Applications.
- 2. To create skill and ability among students for using the Statistical Methods, Tools, Techniques by using I.T. devices.

U <b>nit No.</b>	Contents	No. of Hours
I •	Co-relations  Meaning of co-relation, Definition of co-relation, Types of co-relation,  Methods of studying co-relation and probable errors, Co-relation co- efficient.	10
II	Regression Meaning of regression, Types of regression, linear regression, Methods of estimating regression lines.	10
Ш	Index Numbers  Meaning of Index number, Types of Index number, Uses of Index number,  Methods and constructing of price indices.	10
IV	Probability and Expected Value.  Meaning and Nature of Probability, Definitions of probability, Applications of  Probability-Addition & Multiplication, Law of Probability, Conditional probability.	10
V	Statistical Application with Computer (Only for knowledge & Practical application) Use of Excel, Knowledge of SPSS and other Statistical and Mathematical Tools and Software.	05

#### Total Weightage: 100 Marks

Semester End Examination (S.E.E.) : 80 Marks Continuous Internal Evaluation (C.I.E.) :20 Marks

#### **Suggested Readings:**

- 1. Elementary Statistical Methods: Dr. S.P. Gupta, Sultan Chand & Sons.
- 2. Fundamentals of Statistics: D.N. Elhance, et.al, Kitab Mahal.
- 3. Statistics (Theory, Methods & Application): Dr. D.C. Sancheti, V.K. Kapoor, Sultan Chand & Sons.
- 4. Fundamental of statistics Dr. D.N. Elhance
- 5. Statistical Methods Dr. Sancheti and Kapoor
- 6. Statistical methods Dr. SP Gupta
- 7. Problems in Statistics Dr. Y.R. Mahajan

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#### M-1: Basic Finance

No. of Credits		No. of Teaching	Hours	No. of Lectures p	er Week
	2	30 Hours		2	
Objectives:					
Unit No.		Content	S		No. of Hours
I	Relationship Bet Time Value of Future value of a	ning, Definition, Evolumeen Accounting, Finan Money: Concept, Futurnuity, Present Value opounded Annual Growth	ce and Econom are Value of a f a single amou	ics, Single amount,	10
п		<b>isions:</b> Capital Structure, Work Icial Market Analysis	ing Capital Mar	nagement, Capital	10
Ш		ices: ncial Services, Micro gement, Foreign Exchar		k and Returns,	10
Total Weig	ghtage	: 50 Mark	S		
Semester I	End Examination	(S.E.E.) : 40 Marks	Marin Y 18		
Continuou	s Internal Evalua	tion (C.I.E.): 10 Marks	3		
00	Readings:		and fire of Bally	A POUR CENTER TO SELECT	
1. Imran, A	Ahsan Jamil, Azhar	uddin: basic Finance, Sh		ation.	
		XXXX	- Charles Control Street		

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#### GE/OE-3 (Elective): Business Organization & Management-I

	No.	of Credits	No. of 7	Teaching Hours	No. of Lectures p	er Week
		2	3	O Hours	2	
Objecti	ves:	The course aims to	provide basic f a business ent	knowledge to the stu	idents about the organi	zation and
Unit N	lo.			Contents		No. of Hours
I	•	Problems and Go globalization. Te India' Movement	and Service Se vernment policy chnological inno Social respons	ectors; Small and May. India's experience ovations and skill de	Medium Enterprises; e of liberalization and evelopment. 'Make in nerging opportunities rce.	10
П	•	Firm, Partnershi Limited Liabilit Government -	ss Organization; p firm, Joint y Partnership; Business Intert	Stock Company, Choice of Form	o, Joint Hindu Family Cooperative society; n of Organization. d Forms of Public rporations.	10
Ш	•	Formulation. Or	Management: ganizing: Bas oject, Matrix	Planning; Decisions; Considerations; and Network;	on-making; Strategy Departmentation – Delegation and	10
Total \	Veig	ghtage	: 5	0 Marks		
		End Examination				
		s Internal Evalua	tion (C.I.E.):	10 Marks		
00		Readings:	nization and Ma	nagement Pearson F	Education, New Delhi	
	50				ndia Publications, New	Delhi,
				Mayur Paperbacks,		
4. Kooi	ntz a	nd Weihrich, Esse	ntials of Manag	ement, McGraw Hil	l Education.	
				nagement, McGraw		
6. Jim,	Barı	ry, John Chandler,		Organization and M xxxx	anagement, Cengage L	earning.

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#### GE/OE-3 (Elective): Banking

No. of Credits		No. of Teaching Hours	No. of Lectures pe	er Week
	2	30 Hours	2	
Objectives:				
Unit No.	9E	Contents		No. of Hours
I	Overview of Banking Industry in India:  Definition of Banks. Evolution of Banking system in India. Banking reforms from 1991-2000. Bank crises in India. Critical evaluation of Banking Industry in India, Basel II Norms and Indian Banking System  Reserve Bank of India:  Objectives, Organization, Functions, and Instruments of Credit control. Monetary policy of Reserve Bank of India and Role in Economic Development of the Country.			06
П	Commercial Banking:  Meaning and Definition of commercial Bank, Functions of Commercial Bank, Services offered by Commercial Bank. Retail Banking- Meaning, Features, Significance of Retail Banking and overview of its Products. Corporate Banking  — Meaning, Features, significance of Corporate Banking and Overview of Its products. Nationalization, Privatization of Banks, Merger of Banks.			08
Ш	Modern bank Meaning and in Teller Machine Machines (AT cards, Real Tir		nic payment System.  Ind Automated Teller  Ing, Debit and Credit  I National Electronic	08
IV	Financial Inclusion:  Need and Extent Features and Procedures of Pradhan Mantri Jan Dhan			

Semester End Examination (S.E.E.)

: 40 Marks

Continuous Internal Evaluation (C.I.E.): 10 Marks

#### Suggested Readings:

- 1. Basu A.K. Fundamentals of Banking Theory and Practice, A Mukherjee and co; Kolkata.
- 2. Shekhar and shekhar; Theory and Practice, Vikas Publiashing house New Delhi.
- 3. Sayers R.S. Modern Banking; Oxford University Press.
- 4. Reserve Bank of India; Functions and working of Reserve Bank of India Publications.
- 5. Vasant Desai; Banks and Institutional Management, Himalaya Publishing house Mumbai,
- 6. Kaptan S.S. and choubey N.S., E Indian Banking Era, Sarup and Sons, New Delhi.
- 7. Uppal and Jha Online Banking in India, Amol Publication Pvt. Ltd; New Delhi.

#### GE/OE-3 (Elective): Business Environment-I

No.	of Credits	No. of Teaching Hours	No. of Lectures pe	r Week	
	2	30 Hours	2		
Objectives:					
Unit No.	nit No. Contents			No. of Hours	
I		nment: ness Environment, Nature, Scope, usiness Environment, Indian Busine		10	
п	Problem of Growth:  Problems of Population, Poverty, Unemployment, Regional Imbalances,  Agricultural backwardness, Black Money, Inflation.			10	
Ш	Policy – Meaning	licies: 1948, 1956, 1977, 1980, 1991, g and Definition, Objectives, Instrucy, Export and Import Policy.		10	

Semester End Examination (S.E.E.)

: 40 Marks

Continuous Internal Evaluation (C.I.E.): 10 Marks

#### **Suggested Readings:**

- 1. Vyavasaik Paryavaran Dr. Dinkar Girdhari, Uday Publication, Aurangabad.
- 2. Vyavasaik Paryavaran Dr. Jitendra Ahirrao, Dr. Kalyan Laghane & Dr. Ramdas Vanare, Kailash Publication, Aurangabad.
- 3. Legal Environment of Business Aswathappa K., Himalaya Publication, New Delhi.
- 4. Economic Environment of Business Ghosh Biswanath, Vikas Publication, New Delhi.
- 5. Economic Environment of Business Adhikari M., Sultan Chand and Co., New Delhi

#### GE/OE-4 (Elective): Business Organization & Management-II

No.	of Credits	No. of Teaching Hours	No. of Lectures pe	er Week
	2	30 Hours	2	
Objectives:				
Unit No.	Contents			No. of Hours
I	Leadership, Motivation and Control:  Leadership: Concept and Styles; Trait and Situational Theory of Leadership. Motivation: Concept and Importance; Maslow Need Hierarchy Theory; Herzberg Two Factors Theory. Control: Concept and Process.			10
п	Functional Areas of Management:  Marketing Management: Marketing Concept; Marketing Mix; Product Life Cycle; Pricing Policies and Practices Financial Management: Concept and Objectives; Sources of Funds – Equity Shares, Debentures, Venture Capital and Lease Finance. Securities Market, Role of SEBI .Human Resource Management: Concept and Functions; Basic Dynamics of Employer – Employee Relations.			10
Ш		agerial Issues: bal Environment, Managing Diversit d Ethics, Managing Change and Inno		10

Total Weightage: 50 Marks

Semester End Examination (S.E.E.)

: 40 Marks

Continuous Internal Evaluation (C.I.E.): 10 Marks

#### Suggested Readings:

- 1. Kaul, V.K., Business Organization and Management, Pearson Education, New Delhi
- 2. Chhabra, T.N., Business Organization and Management, Sun India Publications, New Delhi,
- 3. Gupta CB, Modern Business Organization, Mayur Paperbacks, New Delhi
- 4. Koontz and Weihrich, Essentials of Management, McGraw Hill Education.
- 5. Basu, C. R., Business Organization and Management, McGraw Hill Education.
- 6. Jim, Barry, John Chandler, Heather Clark; Organization and Management, Cengage Learning.
- 7. B.P. Singh and A.K. Singh, Essentials of Management, Excel Books
- 8. Buskirk, R.H., et al; Concepts of Business: An Introduction to Business System, Dryden Press, New York.
- 9. Griffin, Management Principles and Application, Cengage Learning

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#### **GE/OE-4** (Elective): Insurance

No.	of Credits	No. of Teaching Hours	of Teaching Hours No. of Lectures per Week	
	2	30 Hours	2	
)bjectives:	: 		· · · · · · · · · · · · · · · · · · ·	No of
Unit No.		Contents		No. of Hours
I	Introduction to Insurance Insurance: History, Meaning, Definitions, Features, Functions, Scope, Types, Principles, Importance, Contract of insurance, Insurable Risk and its Types		06	
П	Types, Procedur claims, life Insura General Insurar	History, Meaning Definitions, Prince of taking life insurance policy, Polarance Corporation of India.  History & Types (Marine, Fir Group Insurance, etc.)	icy conditions and	08
Ш	of Agent's Rea	qualification, procedure for becoming muneration, Functions and Responsis of Agent, Renewal and Cancellation	ibilities of Agent,	08
IV	Recent Trends Functional area Awareness, Cus Control), Benef Insurance Corpo Insurance Prem	in Insurance Sector as of IT in insurance sector (Manatomer Service, Finance, HRM, R&E attention of Factors affecting of e-insurpration of India: Online Insurance, Column Payments, Benefits of online in archase Online Insurance Policy, University	cketing, Consumer  O, MIS Regulatory rance, IT and life Channels of online resurance purchase,	08

Semester End Examination (S.E.E.)

Continuous Internal Evaluation (C.I.E.): 10 Marks

#### Suggested Readings:

- 1. Insurance Institute of India: IC 33-Life Insurance
- 2. Insurance Institute of India: IC 33-Life Insurance
- 3. M.J.Mathew (2015): Insurance Principles and Practices RBSA Publishers.
- 4. Ghanashyam Panda and Monika Mahajan(2013): Principles And Practice of Insurance, Kalyani Publishers
- 5. I. R. Bhagat (2019): Indian Insurance System, Vidhya Books Publishers.
- P. K. Gupta (2017): Insurance and Risk Management, Himalaya Publishing House.

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#### GE/OE-4 (Elective): Business Environment-II

No. of Credits		No. of Teaching	Hours	No. of Lectures po	er Week
2		30 Hours		2	
Objectives:					
Unit No.		Content	S		No. of Hours
I		ends: me, Saving and Investmen t, Foreign Trade and Balan		i	10
п	Foreign Capit India, IMF	Business Environment:  al – Types, Needs, Impor  – International Mo WTO), World Bank.			10
Ш					10

Total Weightage : 50 Marks
Semester End Examination (S.E.E.) : 40 Marks
Continuous Internal Evaluation (C.I.E.) : 10 Marks

#### Suggested Readings:

1. Vyavasaik Paryavaran - Dr. Dinkar Girdhari, Uday Publication, Aurangabad.

- 2. Vyavasaik Paryavaran Dr. Jitendra Ahirrao, Dr. Kalyan Laghane & Dr. Ramdas Vanare, Kailash Publication, Aurangabad.
- 3. Legal Environment of Business Aswathappa K., Himalaya Publication, New Delhi.
- 4. Economic Environment of Business Ghosh Biswanath, Vikas Publication, New Delhi.
- 5. Economic Environment of Business Adhikari M., Sultan Chand and Co., New Delhi

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#### VSE-2: I.T. Application in Business - III

No. of Credits		No. of Teaching Hours	No. of Lectures p	er Week
2		30 Hours 2		
Objectives:				
Unit No.		Contents		No. of Hours
I	Communication:  Meaning & Definition of Communication, Importance of Communication, types of Communication – (Verbal, Non Verbal), Barriers to Communication		10	
П	Letter Writing, placing orders, I and social corr	writing, Presentation, Inviting quotations, Sending quotations, g orders, Inviting tenders, Sales letters, claim and adjustment letters ocial correspondence, Memorandum, Inter-office memo, Notice la, Job application letter, preparing the Resume		
Ш	Internet Techno Introduction to disadvantages, Internetworking	computer networks: Introduction types of networks, types of devices-bridges, routers, gateways, to format of IP address- IPV4, IPV6	n- need, advantages, transmission media, IP addressing: why	10
Fotal Weiş	ghtage	: 50 Marks		
		(S.E.E.) : 40 Marks		
ontinuou	s Internal Evalua	tion (C.I.E.): 10 Marks		

Continuous Internal Evaluation (C.I.E.): 10 Marks

#### **Suggested Readings:**

- 1. Introduction to Information Technology ITL Education Solutions Limited, Pearson Education
- 2. V.D. Dudheja: Information Technology, E-Commerce and Business- Commonwealth Publishers, New Delhi.
- 3. Anita Goel: Computer Fundamentals, Pearson Publication.
- 4. Sanjay Saxena: Information Technology, Vikas Publication
- 5. Leena Sen, Communication Skills, PHI Learning.
- 6. Locker and Kaczmarek, Business Communication: Building Critical Skills, TMH

#### SEC-2: I.T. Application in Business - IV

No.	of Credits No. of Tea	aching Hours	No. of Lectures po	er Week
•••••••••••••••••••••••••••••••••••••••	2 30	Hours	2	
Objectives:				
Unit No.	Co	ontents		No. of Hours
I	Electronic Communication: Meaning and Definition of Elect Disadvantages of Electronic Communication, Web Pages, Ema Social Networking, Video Ch Communication, Developing a Pol-	ommunication, Tail, Forums, Text of at etc., Monito	Types of Electronic & Instant Messaging,	06
П	Social Networking and Oral Prese Definition and Origin of E-mail, M. Spoofing, Bombing. Social Net Instagram, Twitter, Linkedin, Presentation Plan, PPT, Visual A. Presentation.	fessage Format, T working Sites- F Google+ etc.	acebook, You Tube, Oral Presentation:	08
Ш	Preparation of Office Reports: Preparing format of letter, Busin report, Bold Copying Thesaura Presentation, Practical on Social No.	us, Synonymous		16

#### Important Note:

- ➤ I.T. Applications in Business II is purely a practical subject where students will learn Unit I, II & III in Computer Lab with Hands-on Training.
- ➤ University Examination for I.T. Applications in Business II is practical examination where external examiner will evaluate the students in college Computer Lab.
- > The breakup for 50 Marks Practical Exam is as follows:

Project File : 20 Marks
 Viva-voce : 20 Marks
 Hands-On Test : 10 Marks

#### **Suggested Readings:**

- 1. Introduction to Information Technology ITL Education Solutions Limited, Pearson Education
- 2. V.D. Dudheja: Information Technology, E-Commerce and Business- Commonwealth Publishers, New Delhi.
- 3. Anita Goel: Computer Fundamentals, Pearson Publication.
- 4. Sanjay Saxena: Information Technology, Vikas Publication
- 5. Leena Sen, Communication Skills, PHI Learning.
- 6. Locker and Kaczmarek, Business Communication: Building Critical Skills, TMH

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#### **AEC-2: English Communication**

No. of Credits		No. of Credits No. of Teaching Hours No.	
2		30 Hours	2
Objectives:			
Unit No.		Contents	No. of Hours
I			10
п			10
Ш			10
Total Weightag	ge : 50 Marks		
Semester End 1	Examination (	<b>S.E.E.)</b> : 40 Marks	
Continuous Int	ernal Evaluat	ion (C.I.E.): 10 Marks	
Suggested Read	dings:		
		XXXX	

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#### **VEC-2**: Environmental Studies

No. of Credits	No. of Teaching Hours	No. of Lectures per Week	
2	30 Hours	2	
Objectives:			
Unit No.	Contents	No. of Hours	
I		10	
П		10	
ш		10	
Total Weightage : 50 N	Iarks	iiii	
Semester End Examina	tion (S.E.E.) : 40 Marks		
Continuous Internal Ev	raluation (C.I.E.): 10 Marks		
Suggested Readings:			
	XXXX		

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#### CC-2: Sports & Fitness

No.	No. of Credits No. of Teaching Hours		No. of Lectures p	No. of Lectures per Week		
	2	30 Hours	2			
Objectives:						
Unit No.		Contents				
I	Foundations of Exercise:  Meaning, forms and types of exercise, Mode of exercise; Concept of Training and fitness, Health related fitness, Components of fitness, specificity of training effect, Retraining and Maintenance of training; The exercise prescription, quantity and quality of the exercise program, Warm up and limbering down; Concept of body composition, Somato-type and physical activity, Meaning and Definition of Sports Training; Aim and Objective of Sports Training; Characteristics and Principles of Sports Training;					
П	and performance protein requirer programmes: Re exercise, effective	expenditure during physical activity, carbohydrate metabolism formance, fat metabolism and performance, effect of exercise on requirements, physique and sports performance. Exercise names: Resistance exercise training, aerobic exercise, types of e, effective for weight contrast, - dieting or exercise, weight on programme for young athletes.				
Ш	Training Comp Strength Develo Development; E Development; Co	ponents: Strength – Types, Mean and modurance – Types, Mean and Me	d Methods of Speed ethods of Endurance thods of coordination	10		

#### **Suggested Readings:**

- 1. Difiore, J.(1998). Complete guide to postnatal fitness. London: A & C Black,.
- 2. Giam, C.K & The, K.C. (1994). Sport medicine exercise and fitness. Singapore: P.G. Medical Book.
- 3. Mcglynn, G., (1993). Dynamics of fitness. Madison: W.C.B Brown.
- 4. Sharkey, B. J.(1990). Physiology of fitness, Human Kinetics Book.
- 5. Bessesen, D. H. (2008). Update on obesity. J Clin Endocrinal Metab. 93(6), 2027-2034.
- **6.** Butryn, M.L., Phelan, S., &Hill, J. O.(2007). Consistent self-monitoring of weight: a key component of successful weight loss maintenance. *Obesity (Silver Spring)*. *15*(12), 3091-3096.

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