



Savitribai Phule Pune University
Faculty of Commerce & Management
(Commerce)

Structure and Syllabus for
Four Year B.Com Degree Program
As per National Education Policy-2020

With effect from June-2024
(Academic Year 2024-2025)

Preamble:

Business education provides a foundation of knowledge, skills, and perspectives that are highly beneficial for individuals entering the professional world. It equips them to navigate the complexities of the business environment, make informed decisions, and contribute to the success of organizations.

Following aspects highlight the importance of business education:

- **Skill Development:** Business education provides individuals with a diverse set of skills essential for the corporate environment. These skills include critical thinking, problem-solving, decision-making, communication, teamwork, and leadership.
- **Entrepreneurial Knowledge:** For those interested in entrepreneurship, business education equips them with the knowledge and tools necessary to start and manage a business. It covers topics such as business planning, finance, marketing, and strategy.
- **Global Perspective:** In today's interconnected world, businesses often operate on a global scale. Business education exposes individuals to international business concepts, cultural understanding, and global economic trends, preparing them for a globalized marketplace.
- **Adaptability:** The business landscape is dynamic and constantly evolving. Business education helps individuals develop adaptability and a willingness to embrace change. This is crucial for success in an environment where technological advancements and market shifts are frequent.
- **Networking Opportunities:** Business education provides opportunities for networking with peers, professors, and professionals. Networking is a valuable aspect of the business world, offering opportunities for collaboration, mentorship, and career advancement.
- **Understanding Economic Principles:** Business education often includes courses on economics, helping individuals understand the principles that govern markets, supply and demand, inflation, and other economic factors. This knowledge is crucial for making appropriate business decisions.
- **Ethical Considerations:** Business education emphasizes the importance of ethical behavior in the business world. Understanding ethical principles is essential for making responsible decisions and maintaining integrity in professional settings.
- **Financial Literacy:** Business education helps individuals develop financial literacy, including understanding financial statements, budgeting, and financial planning. These skills are valuable for personal financial management as well as for making sound business decisions.
- **Job Opportunities:** Many employers value candidates with a background in business education. Whether pursuing a career in finance, marketing, human resources, or any other business-related field, having a solid business education can open up a wide range of job opportunities.
- **Continuous Learning:** Business is a field that requires continuous learning and adaptation to stay competitive. Business education instills a mindset of lifelong learning, encouraging individuals to stay updated about industry trends, new technologies, and evolving business practices.

Objectives of the Programme:

1. To provide students with a strong foundation in financial and cost accounting principles, enabling them to understand, prepare, and interpret financial statements accurately.
2. To equip students with mathematical and statistical skills relevant to commerce, enabling them to solve complex problems and analyze data for decision-making.
3. To develop students' effective communication skills for diverse business contexts, with an emphasis on clarity, professionalism, conflict resolution, and cultural sensitivity.
4. To enhance students' English language proficiency for academic and professional purposes, including reading, writing, and speaking, while using standard grammar and vocabulary.
5. To cultivate students' understanding of environmental issues and their implications for business decisions and sustainability.
6. To provide students with a comprehensive understanding of cost and management accounting principles, enabling them to calculate costs, apply cost accounting techniques, and optimize financial management.
7. To equip students with an advanced understanding of financial accounting principles, standards, and regulations, enabling them to analyze complex transactions and prepare financial reports.
8. To enable students to apply economic principles to business decisions, evaluate economic factors, and make suitable economic decisions.
9. To provide students with an understanding of international accounting standards and tax regulations, enabling them to navigate complex international financial transactions.
10. To equip students with advanced management accounting techniques, allowing them to analyze cost and performance data, develop budgets, and enhance organizational competitiveness.
11. To instill ethical conduct and professionalism in students, emphasizing accuracy, integrity, confidentiality, and ethical communication in accounting and business practices.

Program Outcomes:

1. Accounting Proficiency:

- Graduates will demonstrate a fundamental understanding of financial, cost, and management accounting principles and practices.
- They will have the ability to prepare and interpret financial and cost statements accurately.
- Graduates can apply accounting concepts to record business transactions and analyze financial data effectively.

2. Mathematical and Statistical Analysis:

- Graduates will acquire proficiency in mathematical and statistical concepts and techniques relevant to business applications.
- They can solve mathematical problems related to commerce and economics, applying quantitative methods for business decisions.
- They will develop skills in collecting, analyzing, and interpreting data, using statistical software and tools for solving business problems.

3. Technology and Computerized Accounting:

- Graduates will master the use of accounting software for efficient and accurate financial data management.
- They can create, manage, and analyze financial records using computerized accounting systems.
- They understand the importance of data security and integrity in computerized accounting.

4. Communication Skills:

- Graduates will develop effective communication skills for various business contexts, including written and oral communication.
- They will be able to present ideas and information clearly and professionally.
- Graduates can resolve conflicts through effective communication and understand the importance of cultural sensitivity in business communication.

5. Language Proficiency:

- Graduates will enhance English language proficiency for academic and professional purposes, including reading, writing, and speaking.
- They can communicate fluently and accurately in written and spoken English.
- Graduates will apply English language skills effectively in business and academic contexts, using standard grammar and vocabulary.

6. Environmental Awareness:

- Graduates will understand environmental issues and their impact on business and society.
- They can analyze environmental factors affecting business decisions and sustainability.
- They will be able to make decisions related to environmental responsibility in business.

7. Specialized Accounting Knowledge:

- Graduates will develop a solid foundation in cost and management accounting principles.
- They can calculate and analyze various costs involved in business operations and apply cost accounting techniques.

- Graduates will gain expertise in advanced cost and management accounting for strategic decision-making.

8. Financial Reporting and Analysis:

- Graduates will gain an advanced understanding of financial accounting principles, standards, and regulations.
- They will be able to analyze complex financial transactions, prepare financial statements, and interpret them for stakeholders and investors.
- Graduates will apply accounting standards and principles for financial reporting in various business contexts.

9. Economic Analysis and Decision-Making:

- Graduates will understand economic principles and their application in business.
- They can analyze economic factors affecting business decisions and evaluate economic policies' impact on the business environment.
- Graduates will be able to apply economic principles for business strategy and development.

10. International Accounting and Taxation:

- Graduates will have an understanding of international accounting standards and their application.
- They can navigate complex tax laws and regulations effectively for businesses and individuals.
- Graduates will provide specialized tax advice for international and cross-border transactions.

11. Management Accounting and Strategic Decision-Making:

- Graduates will apply advanced management accounting techniques for strategic decision-making.
- They can analyze cost and performance data to optimize organizational efficiency and develop budgets and forecasts to support organizational goals.
- Graduates will implement management accounting practices to enhance organizational competitiveness.

12. Ethics and Professionalism:

- Graduates will demonstrate ethical conduct in accounting and business practices, adhering to professional standards and regulations.
- They will prioritize accuracy, integrity, and confidentiality in financial reporting and data management.
- Graduates will communicate ethical principles in business relationships and decision-making.

1. Introduction:

The B.Com Degree Program (2024 Pattern) will be introduced in the following order:

Sr. No.	B.Com Degree Program	Academic Year
A	First Year B.Com	2024-2025
B	Second Year B.Com	2025-2026
C	Third Year B.Com	2026-2027
D	Fourth Year B.Com	2027-2028

The course will be offered in Eight Major Specializations:

1. B.Com in Accountancy and Taxation
2. B.Com in Cost and Management Accounting
3. B.Com in Business Administration
4. B.Com in Marketing
5. B.Com in Business Practices and Co-Operation
6. B.Com in Banking, Finance and Insurance
7. B.Com in Business Laws
8. B.Com in Business Mathematics, Statistics and Analytics

The B.Com Degree Program will consist of Eight Semesters divided into Four Years:

- The First Year (Semester I and II) Choice-Based Credit System Examination will be held at the end of each Semester.
- The Second Year (Semester III and IV), Third Year (Semester V and VI) and Fourth Year (Semester VII and VIII) Choice-Based Credit System Examination will be held at the end of each Semester.

2. Eligibility:

- a) No Candidates shall be admitted to the First Year of the B.Com Degree Program (2024 Pattern) unless he / she has passed the Higher Secondary School Certificate Examination of the Maharashtra State Board or equivalent or University with English as a passing Course.
- b) No candidate shall be admitted to the Third Semester Examination of the Second Year unless he / she has cleared First Two Semesters satisfactorily for the course at the college affiliated to this University.
- c) No student shall be admitted to the Third Year B.Com (Fifth Semester) Degree Program (2024 Pattern) unless he / she has cleared all the papers of First and Second Semester Examination of F.Y. B.Com.
- d) No candidate shall be admitted to the Fifth Semester Examination of the Third Year unless he / she has cleared first Two Semesters satisfactorily of Second Year for the Program at the college affiliated to this University.
- e.) No candidate shall be admitted to the Fourth Year B.Com (Seventh Semester) Degree Program (2024 pattern) unless he / she has cleared all the papers of Third and Fourth Semester Examination of S.Y. B.Com.

3. Teaching Methodology:

The Teacher can use the following Methods as Teaching Methodology:

- Class Room Lectures
- Guest Lectures of Professionals, Industry Experts etc.
- Teaching with the help of ICT tools
- Visits to various Professionals Units, Companies and Business / Industry Units
- Group Discussion / Debates
- Assignments, Tutorials, Presentations, Role Play etc.
- YouTube Lectures developed by MHRD, UGC, Government of Maharashtra, University etc.
- Analysis of Case Studies

4. Examination:

- A student cannot appear for Semester End Examination unless he / she has maintained at least 75% attendance during the teaching period of that course. If a student fails to maintain attendance up to 75%, at the time of filling of Examination Forms, an undertaking from the student should be taken stating that he / she will be allowed to appear for Examination subject to fulfillment of required attendance criteria during the remaining period of teaching of the course.
- Each credit will be evaluated for 25 Marks.
- Each course will have a distribution of 30:70 for CIE and SEE.
- To pass a course, the student has to obtain at least Forty Percent marks in the CIE and SEE separately.
- If a student misses CIE examination, he / she will have a Second Chance with the permission of the teacher concerned only rather than the Head of the Department or Principal. Such a Second Chance shall not be the right of the student; it will be the discretion of the teacher concerned only rather than the Head of the Department or Principal to give or not to give Second Chance to a student to appear for Internal Assessment.
- A student cannot register for the Third, Fifth and Seventh Semester, if he / she fail to complete 50% credits of the total credits expected to be ordinarily completed within Two Semesters.
- No student shall be admitted to the Fifth Semester Examination of the Third Year unless he / she has cleared First Two Semesters.
- No student shall be admitted to the Fourth Year B.Com (Seventh Semester) Degree Program (2024 Pattern) unless he / she has cleared all the papers of Third and Fourth Semester Examination of S.Y. B.Com and has satisfactorily kept terms for the Third Year (Fifth and Sixth Semester).
- There shall be revaluation of the Answer Scripts of Semester-End Examination but not of Answer Scripts of Internal Assessment Papers as per Ordinance No. 134 A and B.

5. A.T.K.T. Rules:

The present relevant ordinances issued by the SPPU pertaining to ATKT are applicable.

6. University Terms:

The dates for the commencement and conclusion of the First and the Second Terms shall be as determined by the University Authorities. Only duly admitted students can keep the terms. The present relevant ordinances pertaining to grant of terms will be applicable.

7. Verification and Revaluation:

The candidate may apply for verification and revaluation or result through Principal of the College which will be done by the University as per ordinance framed in that behalf.

8. Restructuring of Courses:

This revised course structure shall be made applicable to the colleges implementing 'Restructured Programme at the Undergraduate Level from June, 2024. The Colleges under the Restructured Programme which has revised their structure in the light of the "2024 Pattern" shall be introduced with effect from Academic Year 2024-25.

9. Standard of Passing:

- A candidate is required to obtain 40% Marks in Internal Assessment, Practical Examination and Semester End University Examination.
- It means that passing separately at Internal Assessment, Practical Examination and Semester End University Examination is compulsory.

10. Methods of Evaluation, Passing, and Evaluation Criteria:

The evaluation of students will be done on Three Times during each Semester:

- a. Internal Assessment
- b. Practical Examination (If applicable)
- c. Semester End University Examination

For Semester End University Examination, question papers will be set for Seventy Percent of the Total Marks allotted for the course.

Evaluation will be done on a continuous basis Three Times during each Semester. Internal Assessment will be of Thirty Percent of the Total Marks allotted for the subject. The colleges need to adopt any Two Methods out of the following Methods for Internal Assessment:

- a) Offline Written Examination
- b) Power Point Presentations
- c) Assignments / Tutorials
- d) Oral Examination
- e) Open Book Test
- f) Offline MCQ Test
- g) Group Discussion
- h) Analysis of Case Studies

11.Type of Courses offered under the NEP-2020:

Abbreviation	Full Form	Purpose
MM	Major Mandatory	Subject in which Degree will be awarded
ME	Major Elective	Very specific or specialized or advanced or supportive to the Discipline
MN	Minor Subject	Helps a student to gain a broader understanding beyond Major Discipline
GE / OE	Generic Elective / Open Elective	To provide multidisciplinary knowledge
VSC	Vocational Skill Enhancement Course	Domain area skills development
SEC	Skill Enhancement Course	Practical Training to enhance employability
VEC	Value Education Course	Environmental Science
IKS	Indian Knowledge System	Foundational guide to the history, culture and philosophy of India
CC	Co-Curricular Courses	Overall Development
AEC	Ability Enhancement Course	Languages proficiency
FP	Field Projects	For industry Experience
CEP	Community Engagement Programme	Exposure to social issues
OJT	On the Job Training	Hands on Training

12. Credit Framework:

2. Credit Framework under Three/Four-Years UG Programme with Multiple Entry and Multiple Exit options:

The structure of the Three/Four-year bachelor's degree programme allows the opportunity to the students to experience the full range of holistic and multidisciplinary education in addition to a focus on the chosen major and minors as per their choices and the feasibility of exploring learning in different institutions. The minimum and maximum credit structure for different levels under the Three/Four -year UG Programme with multiple entry and multiple exit options are as given below:

Credit Framework

Levels	Qualification Title	Credit Requirements		Semester	Year
		Minimum	Maximum		
4.5	UG Certificate	40	44	2	1
5.0	UG Diploma	80	88	4	2
5.5	Three Year Bachelor's Degree	120	132	6	3
6.0	Bachelor's Degree-Honours Or Bachelor's Degree-Honours with Research	160	176	8	4

Credit Distribution Framework for B.Com Degree Programme

Under the Faculty of Commerce & Management (Commerce) of Savitribai Phule Pune University w.e.f. June 2024
(3 Subjects Options and Eight Major for B.Com Degree Programme)

Level / Difficulty	Sem	Subject-1				Subject-2	Subject-3	GE/OE	SEC	IKS	AEC	VEC	CC	Total
4.5 / 100	I	4 (T)				4 (T)	4 (T)	2 (T)	2 (T)	2 (T) (Generic)	2 (T)	2 (T)	--	22
	II	4 (T)				4 (T)	4 (T)	2 (T)	2 (T)	--	2 (T)	2 (T)	2	22
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 Continue option: Student will select one subject among the (Subject-1 and Subject-2) as Major and another Subject will be dropped, and Subject-3 will be as Minor.														
Level / Difficulty	Sem	Credits Related to Major				Minor	--	GE/OE	SEC	IKS	AEC	VEC	CC	Total
		Major Core	Major Elective	VSC	FP / OJT / CEP									
5.0 / 200	III	6 (T) = (4+2)	--	2 (P)	2 (FP)	4 (T)	--	2 (T)	--	2 (T) (Major Subject Specific)	2 (T)	--	2	22
	IV	6 (T) = (4+2)	--	2 (P)	2 (CEP)	4 (T)	--	2 (T)	2 (T)	--	2 (T)	--	2	22
Exit option: Award of UG Diploma in Major & Minor with 88 Credits & an additional 4 Credits Core NSQF Course / Internship OR Continue with Major & Minor														
5.5 / 300	V	12 (T) = (4*3)	4 (T)	2 (P)	2 (FP/CEP)	2 (T)	--	--	--	--	--	--	--	22
	VI	12 (T) = (4*2+2*2)	4 (T)	2 (P)	4 (OJT)	--	--	--	--	--	--	--	--	22
Total 3 Years		44	8	8	10	18	8	8	6	4	8	4	6	132
Exit option: Award of UG Degree in Major with 132 Credits OR Continue with Major and Minor														
6.0 / 400	VII	10 (T) = (4*2 +2)	4 (T)	--	4 (RP)	4 (T)	--	--	--	--	--	--	--	22
	VIII	10 (T) = (4*2 +2)	4 (T)	--	8 (RP)	0	--	--	0	0	0	0	0	22
Total 4 Years		64	16	8	22	22	8	8	6	4	8	4	6	176
Four Year UG Honours with Research Degree in Major and Minor with 176 credits OR														
6.0 / 400	VII	14 (T) = (4*3 + 2)	4 (T)	0	0	4 (T)	--	--	0	0	0	0	0	22
	VIII	14 (T) = (4*3 + 2)	4 (T)	0	4 (OJT)	0	--	--	0	0	0	0	0	22
Total 4 Years		72	16	8	14	22	8	8	6	4	8	4	6	176
Four Year UG Honours Degree in Major and Minor with 176 credits														

Structure and Subject Codes for F.Y.B.Com Sem-I
As per NEP-2020 w.e.f. June 2024 (Academic Year: 2024-2025)

B.Com Degree Program Credit Distribution Structure for Three / Four Year Honours / Honours with Research with Multiple Entry and Exit Options
(GR Dated 20.04.2023 and Changes Pursuant to Letter Dated 13.03.2024 of Higher & Technical Education Department, Government of Maharashtra)

SEMESTER-I

Sr. No.	Verticals	Credits	Name of the Subject	Name of the Board of Studies
Three Subjects Options (Total 12 Credits)				
1	Subject-I (DSC-I)		Students should select any one subject from the Subject-I (4 Credits)	
		4	Financial Accounting-I	Accountancy
		4	Basics of Cost and Management Accounting and Material Accounting-I	Cost & Works Accounting
		4	Modern Office Management-I	Business Administration
		4	Fundamentals of Marketing-I	Marketing
		4	Business Environment and Entrepreneurship-I	Business Practices
		4	Fundamentals of Banking-I	Banking, Finance & Insurance
		4	Indian Legal System and Legal Method-I	Business Laws
2	Subject-II (DSC-II)		Students should select any one subject from the Subject-II other than subject selected from Subject-I (4 Credits)	
		4	Financial Accounting-I	Accountancy
		4	Basics of Cost and Management Accounting and Material Accounting-I	Cost & Works Accounting
		4	Modern Office Management-I	Business Administration
		4	Fundamentals of Marketing-I	Marketing
		4	Business Environment and Entrepreneurship-I	Business Practices
		4	Fundamentals of Banking-I	Banking, Finance & Insurance
		4	Indian Legal System and Legal Method-I	Business Laws
		4	Statistical Decision Analysis-I	Statistics & Computer Applications

3	Subject-III (DSC-III)		This subject is Compulsory for all students and will be continued as Minor Subject from Semester-III and onwards (4 Credits)	
		4	Introduction to Behavioural Economics	Business Economics
Generic OR Open Elective Subjects (OE) (2 Credits)				
4	OE	2	Business Mathematics-I OR	Statistics & Computer Applications
		2	Fundamentals of Computer-I OR	Statistics & Computer Applications
		2	Commercial Geography-I	Geography
Vocational and Skill Enhancement Courses (VSEC) (2 Credits)				
5	SEC	2	Business Accounting-I (Compulsory)	Accountancy
Ability Enhancement Courses (AEC), Indian Knowledge System (IKS) and Value Education Courses (VEC) (6 Credits)				
6	AEC	2	English-I	English
7	VEC	2	Environmental Science	Environmental Science
8	IKS	2	SPPU Basket	SPPU (Generic)
		22	Total Credits of Sem-I	

Abbreviation: MM: Major Mandatory, ME: Major Elective, MN: Minor, GE / OE: Generic Elective / Open Elective, VSC: Vocational Skill Course, SEC: Skill Enhancement Course, AEC: Ability Enhancement Course, VEC: Value Education Course, IKS: Indian Knowledge System, FP: Field Project, OJT: On Job Training, CEP: Community Engagement Project, CC: Co-Curricular Courses, T-Theory, P-Practical etc.

Structure and Subject Codes for F.Y.B.Com Sem-II
As per NEP-2020 w.e.f. June 2024 (Academic Year: 2024-2025)

B.Com Degree Program Credit Distribution Structure for Three / Four Year Honours / Honours with Research with Multiple Entry and Exit Options
(GR Dated 20.04.2023 and Changes Pursuant to Letter Dated 13.03.2024 of Higher & Technical Education Department, Government of Maharashtra)

SEMESTER-II

Sr. No.	Verticals	Credits	Name of the Subject	Name of the Board of Studies
Three Subjects Options (Total 12 Credits)				
1	Subject-I (DSC-IV)		Students should select any one subject from the Subject-I (4 Credits)	
		4	Financial Accounting-II	Accountancy
		4	Inventory, Labour, and Overhead Accounting-II	Cost & Works Accounting
		4	Principles and Functions of Management-II	Business Administration
		4	Fundamentals of Marketing-II	Marketing
		4	History, Principles and Practices of Co-Operation-II	Business Practices
		4	Fundamentals of Insurance-II	Banking, Finance & Insurance
		4	Start-up and Entrepreneurship Law-II	Business Laws
2	Subject-II (DSC-V)		Students should select any one subject from the Subject-II other than subject selected from Subject-I (4 Credits)	
		4	Financial Accounting-II	Accountancy
		4	Inventory, Labour, and Overhead Accounting-II	Cost & Works Accounting
		4	Principles and Functions of Management-II	Business Administration
		4	Fundamentals of Marketing-II	Marketing
		4	History, Principles and Practices in Co-Operation-II	Business Practices
		4	Fundamentals of Insurance-II	Banking, Finance & Insurance
		4	Start-up and Entrepreneurship Law-II	Business Laws
4	Probability Theory-II	Statistics and Computer Applications		

3	Subject-III (DSC-VI)		This subject is Compulsory for all students and will be continued as Minor Subject from Semester-III and onwards	
		4	Market Structure and Welfare Economics (4 Credits)	Business Economics
Generic OR Open Elective Subjects (OE) (2 Credits)				
4	OE	2	Business Mathematics-II OR	Statistics and Computer Applications
		2	Fundamentals of Computer-II OR	Statistics and Computer Applications
		2	Commercial Geography-II	Geography
Vocational and Skill Enhancement Courses (VSEC) (2 Credits)				
5	SEC	2	Business Accounting-II (Compulsory)	Accountancy
			Ability Enhancement Courses (AEC), Indian Knowledge System (IKS) and Value Education Courses (VEC) (4 Credits)	
6	AEC	2	English-II	English
7	VEC	2	Constitutional Values, Fundamental Duties and Political System in India	Business Laws
Field Projects / Internship / Apprenticeship / Community Engagement and Service corresponding to the Major (Core) Subject, Co-curricular Courses (CC) and Research Project (2 Credits)				
8	CC	2	Health and Wellness OR	Co-Curricular Department
		2	Yoga Education OR	
		2	Sports and Fitness OR	
		2	Cultural Activities OR	
		2	NSS (National Service Scheme) OR	
		2	NCC (National Cadet Corpse) OR	
		2	Cultural Activities	
		22	Total Credits of Sem-II	

Structure and Subject Codes for S.Y.B.Com Sem-III
As per NEP-2020 w.e.f. June 2024 (Academic Year: 2025-2026)

B.Com Degree Program Credit Distribution Structure for Three / Four Year Honours / Honours with Research with Multiple Entry and Exit Options
(GR Dated 20.04.2023 and Changes Pursuant to Letter Dated 13.03.2024 of Higher & Technical Education Department, Government of Maharashtra)

SEMESTER-III

Sr. No.	Verticals	Credits	Name of the Subject	Name of the Board of Studies
Major Mandatory Subjects (6 Credits)				
I) Accountancy, Taxation and Auditing				
1	MM (DSC-VII)	4	Corporate Accounting-I	Accountancy
2	MM (DSC-VIII)	2	Forensic Accounting and Fraud Detection	Accountancy
II) Cost and Management Accounting				
3	MM (DSC-VII)	4	Corporate Accounting-I	Accountancy
4	MM (DSC-VIII)	2	Methods of Costing-I	Cost & Works Accounting
III) Business Administration				
5	MM (DSC-VII)	4	Corporate Accounting-I	Accountancy
6	MM (DSC-VIII)	2	Organisational Behaviour	Business Administration
IV) Marketing				
7	MM (DSC-VII)	4	Corporate Accounting-I	Accountancy
8	MM (DSC-VIII)	2	Services of Marketing	Marketing

V) Business Practices & Co-Operation				
9	MM (DSC-VII)	4	Corporate Accounting-I	Accountancy
10	MM (DSC-VIII)	2	Entrepreneurial Behavioural and Role of Institutions for Entrepreneurship Development	Business Practices
VI) Banking, Finance and Insurance				
11	MM (DSC-VII)	4	Corporate Accounting-I	Accountancy
12	MM (DSC-VIII)	2	Indian Banking System-I	Banking, Finance and Insurance
VII) Business Laws				
13	MM (DSC-VII)	4	Corporate Accounting-I	Accountancy
14	MM (DSC-VIII)	2	Consumer Protection Law-I	Business Laws
VIII) Business Mathematics, Statistics and Analytics				
15	MM (DSC-VII)	4	Corporate Accounting-I	Accountancy
16	MM (DSC-VIII)	2	Operation Research-I	Statistics & Computer Applications
Minor Subject (4 Credits)				
17	MN	4	Theory of Money	Business Economics
Generic OR Open Elective Subjects (OE) (2 Credits)				
18	OE	2	Business Statistics-I OR	Statistics & Computer Applications
		2	Computer Applications-I OR	Statistics & Computer Applications
		2	Commercial Geography-III OR	Geography
Vocational and Skill Enhancement Courses (VSEC) (2 Credits)				
19	VSC (DSC-IX)	2	VSC Laboratory-I : Tally Accounting-I (Compulsory) (For All Major Mandatory Subjects Students)	Accountancy

Ability Enhancement Courses (AEC), Indian Knowledge System (IKS) and Value Education Courses (VEC) (2 Credits)				
Modern Indian Languages-I				
20	AEC	2	Marathi-I OR	Marathi
		2	Hindi-I OR	Hindi
		2	Sanskrit-I OR	Sanskrit
		2	Urdu-I OR	Urdu
		2	Gujarati-I OR	Gujarati
		2	Kannad-I OR	Kannad
		2	Sindhi-I	Sindhi
21	IKS (DSC-X)	2	IKS (Major Related)	SPPU (Major Related)
Field Projects / Internship / Apprenticeship / Community Engagement and Service corresponding to the Major (Core) Subject, Co-curricular Courses (CC) and Research Project (4 Credits)				
22	CC	2	Health and Wellness OR	Co-Curricular Department
		2	Yoga Education OR	
		2	Sports and Fitness OR	
		2	Cultural Activities OR	
		2	NSS (National Service Scheme) OR	
		2	NCC (National Cadet Corpse) OR	
		2	Cultural Activities	
23	FP (DSC-XI)	2	Field Project-I	Major Related
		22	Total Credits of Sem-III	

Structure and Subject Codes for S.Y.B.Com Sem-IV
As per NEP-2020 w.e.f. June 2024 (Academic Year: 2025-2026)

B.Com Degree Program Credit Distribution Structure for Three / Four Year Honours / Honours with Research with Multiple Entry and Exit Options
(GR Dated 20.04.2023 and Changes Pursuant to Letter Dated 13.03.2024 of Higher & Technical Education Department, Government of Maharashtra)

SEMESTER-IV

Sr. No.	Verticals	Credits	Name of the Subject	Name of the Board of Studies
Major Mandatory Subjects (6 Credits)				
I) Accountancy, Taxation and Auditing				
1	MM (DSC-XII)	4	Corporate Accounting-II	Accountancy
2	MM (DSC-XIII)	2	Sustainability Reporting Standards	Accountancy
II) Cost and Management Accounting				
3	MM (DSC-XII)	4	Corporate Accounting-II	Accountancy
4	MM (DSC-XIII)	2	Methods of Costing-II	Cost & Works Accounting
III) Business Administration and Marketing				
5	MM (DSC-XII)	4	Corporate Accounting-II	Accountancy
6	MM (DSC-XIII)	2	Business Policy and Strategic Management	Administration
IV) Marketing				
7	MM (DSC-XII)	4	Corporate Accounting-II	Accountancy
8	MM (DSC-XIII)	2	Tourism Marketing	Marketing

V) Business Practices & Co-Operation				
9	MM (DSC-XII)	4	Corporate Accounting-II	Accountancy
10	MM (DSC-XIII)	2	Management of Co-Operative Housing Societies	Business Practices
VI) Banking, Finance and Insurance				
11	MM (DSC-XII)	4	Corporate Accounting-II	Accountancy
12	MM (DSC-XIII)	2	Indian Banking System-II	Banking, Finance and Insurance
VII) Business Laws				
13	MM (DSC-XII)	4	Corporate Accounting-II	Accountancy
14	MM (DSC-XIII)	2	Consumer Protection Law-II	Business Laws
VII) Business Mathematics, Statistics and Analytics				
15	MM (DSC-XII)	4	Corporate Accounting-II	Accountancy
16	MM (DSC-XIII)	2	Operation Research-II	Statistics & Computer Applications
Minor Subject (4 Credits)				
17	MN	4	Macro-Economic Policy	Business Economics
VIII) Generic OR Open Elective Subjects (OE) (2 Credits)				
18	OE	2	Business Statistics-II OR	Statistics & Computer Applications
		2	Computer Applications-II OR	Statistics & Computer Applications
		2	Commercial Geography-IV	Geography
Vocational and Skill Enhancement Courses (VSEC) (4 Credits)				
19	VSC (DSC-XIV)	2	VSC Laboratory-II : Tally Accounting-II (Compulsory) (For All Major Mandatory Subjects Students)	Accountancy
20	SEC	2	Goods and Services Tax Act	Accountancy

Ability Enhancement Courses (AEC), Indian Knowledge System (IKS) and Value Education Courses (VEC) (2 Credits)				
			Modern Indian Languages-II	
21	AEC	2	Marathi-II OR	Marathi
		2	Hindi-II OR	Hindi
		2	Sanskrit-II OR	Sanskrit
		2	Urdu-II OR	Urdu
		2	Gujarati-II OR	Gujarati
		2	Kannad-II OR	Kannad
		2	Sindhi-II	Sindhi
Field Projects / Internship / Apprenticeship / Community Engagement and Service corresponding to the Major (Core) Subject, Co-curricular Courses (CC) and Research Project (4 Credits)				
22	CC	2	Health and Wellness OR	Co-Curricular Department
		2	Yoga Education OR	
		2	Sports and Fitness OR	
		2	Cultural Activities OR	
		2	NSS (National Service Scheme) OR	
		2	NCC (National Cadet Corpse) OR	
		2	Cultural Activities	
23	CEP-I (DSC-XV)	2	Community Engagement Project-I	Major Related
		22	Total Credits of Sem-IV	

Structure and Subject Codes for T.Y.B.Com Sem-V
As per NEP-2020 w.e.f. June 2024 (Academic Year: 2026-2027)

B.Com Degree Program Credit Distribution Structure for Three / Four Year Honours / Honours with Research with Multiple Entry and Exit Options
(GR Dated 20.04.2023 and Changes Pursuant to Letter Dated 13.03.2024 of Higher & Technical Education Department, Government of Maharashtra)

SEMESTER-V

Sr. No.	Verticals	Credits	Name of the Subject	Name of the Board of Studies
Major Mandatory Subjects (12 Credits)				
I) Accountancy, Taxation and Auditing				
1	MM (DSC-XVI)	4	Advanced Accountancy-I	Accountancy
2	MM (DSC-XVII)	4	Auditing and Ethics	Accountancy
3	MM (DSC-XVIII)	4	Company Law	Business Laws
II) Cost and Management Accounting				
4	MM (DSC-XVI)	4	Techniques of Costing-I	Cost & Works Accounting
5	MM (DSC-XVII)	4	Auditing and Ethics	Accountancy
6	MM (DSC-XVIII)	4	Company Law	Business Laws
III) Business Administration				
7	MM (DSC-XVI)	4	Leadership Skills and Managerial Effectiveness	Business Administration
8	MM (DSC-XVII)	4	Auditing and Ethics	Accountancy

9	MM (DSC-XVIII)	4	Company Law	Business Laws
IV) Marketing				
10	MM (DSC-XVI)	4	Consumer Behaviour and Insights	Marketing
11	MM (DSC-XVII)	4	Auditing and Ethics	Accountancy
12	MM (DSC-XVIII)	4	Company Law	Business Laws
V) Business Practices & Co-Operation				
13	MM (DSC-XVI)	4	Entrepreneurship & Start-up Ecosystem	Business Practices
14	MM (DSC-XVII)	4	Auditing and Ethics	Accountancy
15	MM (DSC-XVIII)	4	Company Law	Business Laws
VI) Banking, Finance and Insurance				
16	MM (DSC-XVI)	4	Financial Markets and Institutions	Banking, Finance and Insurance
17	MM (DSC-XVII)	4	Auditing and Ethics	Accountancy
18	MM (DSC-XVIII)	4	Company Law	Business Laws
VII) Business Laws				
19	MM (DSC-XVI)	4	Maharashtra Co-Operative Societies Law	Business Laws
20	MM (DSC-XVII)	4	Auditing and Ethics	Accountancy
21	MM (DSC-XVIII)	4	Company Law	Business Laws

VIII) Business Mathematics, Statistics and Analytics				
22	MM (DSC-XVI)	4	Business Analytics-I	Statistics & Computer Applications
23	MM (DSC-XVII)	4	Auditing and Ethics	Accountancy
24	MM (DSC-XVIII)	4	Company Law	Business Laws
Major Electives (4 Credits)				
25	ME (DSC-XIX)	4	Business Regulatory Framework-I	Business Laws
Minor Subject (2 Credits)				
26	MN	2	Indian Economy	Business Economics
Vocational and Skill Enhancement Courses (VSEC) (2 Credits)				
27	VSC (DSC-XX)	2	VSC Laboratory-III: Financial Modelling-I (For Accountancy & Costing Major Mandatory Subjects Students)	Accountancy
		2	VSC Laboratory-III: Advanced Microsoft Office and Allied Processes (For Business Administration Major Mandatory Subject Students)	Business Administration
		2	VSC Laboratory-III: Digital Marketing-I	Marketing
		2	VSC Laboratory-III: Entrepreneurship and Motivation Laboratory (For Business Entrepreneurship Major Mandatory Subject Students)	Business Practices
		2	VSC Laboratory-III: IT in Banking and Insurance (For Banking, Finance & Insurance Major Mandatory Subject Students)	Banking, Finance & Insurance
		2	VSC Laboratory-III: E-Law and E-Justice: Practice and Procedure (For Business Laws Major Mandatory Subject Students)	Business Laws
		2	VSC Laboratory-III: Introduction to R and Python (For Introduction to R and Python Major Mandatory Subject Students)	Statistics & Computer Applications
Field Projects / Internship / Apprenticeship / Community Engagement and Service corresponding to the Major (Core) Subject, Co-curricular Courses (CC) and Research Project (2 Credits)				
28	FP/CEP-II (DSC-XXI)	2	Field Project-II / Community Engagement Project-II	Major Related
		22	Total Credits of Sem-V	

Structure and Subject Codes for T.Y.B.Com Sem-VI
As per NEP-2020 w.e.f. June 2024 (Academic Year: 2026-2027)

B.Com Degree Program Credit Distribution Structure for Three / Four Year Honours / Honours with Research with Multiple Entry and Exit Options
(GR Dated 20.04.2023 and Changes Pursuant to Letter Dated 13.03.2024 of Higher & Technical Education Department, Government of Maharashtra)

SEMESTER-VI

Sr. No.	Verticals	Credits	Name of the Subject	Name of the Board of Studies
Major Mandatory Subjects (12 Credits)				
I) Accountancy, Taxation and Auditing				
1	MM (DSC-XXII)	4	Advanced Accounting-II	Accountancy
2	MM (DSC-XXIII)	4	Income Tax	Accountancy
3	MM (DSC-XXIV)	2	Introduction of Management Accounting	Accountancy
4	MM (DSC-XXV)	2	International Economics	Business Economics
II) Cost and Management Accounting				
5	MM (DSC-XXII)	4	Techniques of Costing-II	Cost & Works Accounting
6	MM (DSC-XXIII)	4	Income Tax Act	Accountancy
7	MM (DSC-XXIV)	2	Introduction of Cost Audit	Cost & Works Accounting
8	MM (DSC-XXV)	2	International Economics	Business Economics

III) Business Administration				
9	MM (DSC-XXII)	4	Logistic and Supply Chain Management	Business Administration
10	MM (DSC-XXIII)	4	Income Tax Act	Accountancy
11	MM (DSC-XXIV)	2	Conflict Management and Negotiations Skills	Business Administration
12	MM (DSC-XXV)	2	International Economics	Business Economics
IV) Marketing				
13	MM (DSC-XXII)	4	Retail Marketing and Management	Marketing
14	MM (DSC-XXIII)	4	Income Tax Act	Accountancy
15	MM (DSC-XXIV)	2	Marketing Strategy	Marketing
16	MM (DSC-XXV)	2	International Economics	Business Economics
V) Business Practices & Co-Operation				
17	MM (DSC-XXII)	4	Business Ethics and Corporate Governance	Business Practices
18	MM (DSC-XXIII)	4	Income Tax Act	Accountancy
19	MM (DSC-XXIV)	2	Social Entrepreneurship	Business Practices
20	MM (DSC-XXV)	2	International Economics	Business Economics
VI) Banking, Finance and Insurance				
21	MM (DSC-XXII)	4	Banking Law and Practice	Banking, Finance and Insurance

22	MM (DSC-XXIII)	4	Income Tax Act	Accountancy
23	MM (DSC-XXIV)	2	Life Insurance and General Insurance	Banking, Finance and Insurance
24	MM (DSC-XXV)	2	International Economics	Business Economics
VII) Business Laws				
25	MM (DSC-XXII)	4	Media and Entertainment Law	Business Laws
26	MM (DSC-XXIII)	4	Income Tax Act	Accountancy
27	MM (DSC-XXIV)	2	Business and Environmental Law	Business Laws
28	MM (DSC-XXV)	2	International Economics	Business Economics
VIII) Business Mathematics, Statistics and Analytics				
29	MM (DSC-XXII)	4	Business Analytics-II	Statistics & Computer Applications
30	MM (DSC-XXIII)	4	Income Tax Act	Accountancy
31	MM (DSC-XXIV)	2	Actuarial Methods	Statistics & Computer Applications
32	MM (DSC-XXV)	2	International Economics	Business Economics
Major Electives (4 Credits)				
33	ME (DSC-XXVI)	4	Business Regulatory Framework-II	Business Laws

Vocational and Skill Enhancement Courses (VSEC) (2 Credits)				
34	VSC (DSC-XXVII)	2	VSC Laboratory-IV: Financial Modelling-II (For Accountancy & Costing Major Mandatory Subjects Students)	Accountancy
		2	VSC Laboratory-IV: Google Applications and Allied Processes (For Business Administration Major Mandatory Subject Students)	Business Administration
		2	VSC Laboratory-IV: Digital Marketing-II (For Marketing Major Mandatory Subject Students)	Marketing
		2	VSC Laboratory-IV: Google Tools for Business and Allied Processes (For Business Practices Major Mandatory Subject Students)	Business Practices
		2	VSC Laboratory-IV: Financial Literacy (For Banking, Finance & Insurance Major Mandatory Subject Students)	Banking, Finance & Insurance
		2	VSC Laboratory-IV: E-Resources for Law Practice and Research (For Business Laws Major Mandatory Subjects Students)	Business Laws
		2	VSC Laboratory-IV: Data Analytics using SPSS (For Statistics & Computer Applications Major Mandatory Subject Students)	Statistics & Computer Applications
Field Projects / Internship / Apprenticeship / Community Engagement and Service corresponding to the Major (Core) Subject, Co-curricular Courses (CC) and Research Project (2 Credits)				
35	OJT (DSC-XXVIII)	4	On Job Training	Major Related
		22	Total Credits of Sem-VI	

Restructured Syllabus (2024 Pattern as per NEP-2020)

Faculty: COMMERCE & MANAGEMENT (Commerce)

Program Name: B.Com in Accountancy and Taxation

Program Code:

Class: F.Y.B.Com. Sem-I (Subject-I)

Subject: Financial Accounting-I

Academic Year: 2024-2025

Sem. No.	Programme Name	Subject Code	Type of Course	Course Title	Credits	Lectures per Week in Clock Hour
I	B. Com. in Accountancy and Taxation		Subject-I	Financial Accounting-I	4	4

Course Objectives:

1. To make students understand the concepts of the Financial Accounting.
2. To impart the knowledge of Partnership Accounts, AS, Ind AS, Lease, Hire Purchase and Royalty.
3. To make accounting treatment of Partnership Accounts, Lease, Hire Purchase and Royalty.
4. To teach the utility and practical use of Partnership Accounts, Lease, Hire Purchase, Royalty and Accounting Standards.

Unit	Title and Contents	No. of Lectures in Clock Hours)
1	Amalgamation of Partnership Firms: 1.1 Meaning and Need of Amalgamation of Partnership Firms 1.2 Accounting Treatment and Preparation of Ledger Accounts: 1.2.1.1 Accounting Entries in the Books of Old Firms 1.2.1.2 Accounting Entries in the Books of New Firm 1.2.1.3 Preparation of Ledger Accounts in the Books of Old Firms: Revaluation or Profits and Loss Adjustment Account, Partners Capital Accounts, New Firm's Account, Cash or Bank Account and necessary Ledger Accounts etc.	15
2	Sale of a Firm to a Company: 2.1 Meaning and Need of Conversion of Partnership Firm into Company 2.2 Purchase Consideration 2.3 Accounting Treatment and Preparation of Ledger Accounts: 2.3.1.1 Accounting Entries in the Books of Firm 2.3.1.2 Accounting Entries in the Books of Company 2.3.1.3 Preparation of Ledger Accounts in the Books of Old Firm: Realization Account, Partners Capital Accounts, Partners Current Account, Company's Account, Shares in Company Account, Cash or Bank Account and necessary Ledger Accounts etc.	15
3	Accounting for Leases and Hire Purchase System: 3.1 AS-19: Accounting for Leases and Ind AS-17: 3.1.1 AS-19: Accounting for Leases and Ind AS-17: Leases 3.1.2 Difference between AS-19 and Ind AS-17 3.1.3 Numerical Illustrations on AS-19	20

	<p>3.2 Hire Purchase System:</p> <p>3.2.1 Concept of Hire Purchase</p> <p>3.2.2 Formation of the Purchase Agreement or Contract of Hire Purchase</p> <p>3.2.3 Ways for Termination of Hire Purchase Agreement and Remedies in case of Breach</p> <p>3.2.4 System of Accounting Records: When Goods of Substantial Sales Value only:</p> <p>3.2.4.1 Calculation of Interest:</p> <p>3.2.4.1.1 When Cash Price, Rate of Interest, Hire Purchase Price and Number of Instalments are given</p> <p>3.2.4.1.2 If Rate of Interest is not given</p> <p>3.2.4.1.3 If Cash Price is not given</p> <p>3.2.4.2 Accounting Entries and Preparation of Ledger Accounts:</p> <p>3.2.4.2.1 In the Books of Hire Purchaser when Asset is recorded at Full Cash Price including Partial or Full Seizure of Goods</p> <p>3.2.4.2.2 In the Books of Hire Purchaser when Asset is recorded at Cash Price actually paid including Partial or Full Seizure of Goods</p> <p>3.2.4.2.3 In the Books of Hire Vendor including Partial or Full Seizure of Goods</p>	
4	<p>Royalty Accounts:</p> <p>4.1 Meaning of the term Royalty</p> <p>4.2 Important Terms: Minimum Rent or Dead Rent, Short Workings, Recoupment of Short Workings</p> <p>4.3 Types of Problems:</p> <p>4.3.1 Royalties without any Minimum Rent</p> <p>4.3.2 Royalties with a Minimum Rent:</p> <p>4.3.2.1 With the Lessee/Tenant having the right to recoup the Short Workings:</p> <p>4.3.2.1.1 Without any Limitation of Time</p> <p>4.3.2.1.2 Within a Limited Time (Limitation of Time may commence either from the Date of the Agreement or from the Date of Short Workings)</p> <p>4.3.2.2 Without the Lessee having the right to recoup the Short Workings</p> <p>4.3.3 Accounting Entries and Preparation of Ledger Accounts without Minimum Rent Account and with Minimum Rent Account:</p> <p>4.3.3.1 In the Books of Lessee / Tenant</p> <p>4.3.3.2 In the Books of Lessor / Landlord</p> <p>4.3.3.3 Sub-Lease: Meaning and Accounting Entries/Treatment</p>	10

Course Outcomes: After completion of the course, students will be able:

- 1) To understand the concepts of the Financial Accounting.
- 2) To apply the knowledge of Partnership Accounts, AS, Ind AS, Lease, Hire Purchase and Royalty for accounting.
- 3) To analyze the effects of accounting treatments of Partnership Accounts, AS, Ind AS, Lease, Hire Purchase and Royalty.
- 4) To evaluate the impact of accounting treatments of Partnership Accounts, AS, Ind AS, Lease, Hire Purchase and Royalty on financial aspects.
- 5) To create an independent accounting of the financial transactions pertaining to Partnership Accounts, AS, Ind AS, Lease, Hire Purchase and Royalty.
- 6) To remember the accounting treatment of Partnership Accounts, AS, Ind AS, Lease, Hire Purchase and Royalty.

Internship for Students if any: Not applicable**Recommended Books and Study Materials**

1. A Textbook of Accounting for Management, 3rd Edition, S. N. Maheshwari, Suneel K. Maheshwari and Sharad Maheshwari, Vikas Publishing House Pvt. Ltd., New Delhi.
2. Financial Accounting for BBA, 3rd Edition, S. N. Maheshwari, Suneel K. Maheshwari and Sharad Maheshwari, Vikas Publishing House Pvt. Ltd., New Delhi.
3. Financial and Management Accounting, Dr. S. N. Maheshwari and Sharad Maheshwari, Sultan Chand & Sons (Educational Publishers), New Delhi.
4. Students Guide to Accounting Standards by D. S. Rawat, Taxmann Publication (P.) Ltd., New Delhi
5. Students' Guide to Accounting Standards including Introduction of Ind AS (CA/CMA Final), Dr. D. S. Rawat (FCA) and CA Nozer Shroff, Taxmaan Publication (P.) Ltd., New Delhi
6. Students' Guide to Ind AS Converged IFRSs (CA/CMA Final), Dr. D. S. Rawat (FCA) and CA Pooja Patel, Taxmaan Publication (P.) Ltd., New Delhi
7. Taxmann's Accounting Standards (AS), Notified under Companies Act 2013, Taxmaan Publication (P.) Ltd., New Delhi
8. Taxmaan's Illustrated Guide to Indian Accounting Standards (Ind AS), CA B. D. Chatterjee and CA Jinender Jain, Taxmaan Publication (P.) Ltd., New Delhi.
9. Financial Accounting (For B.Com and Foundation Course of CA, CS and CMA), S. N. Maheshwari, Suneel K. Maheshwari and Sharad Maheshwari, 3rd Edition, Vikas Publishing House Pvt. Ltd., New Delhi.
10. An Introduction to Accountancy, S. N. Maheshwari, Suneel K. Maheshwari and Sharad Maheshwari, Vikas Publishing House Pvt. Ltd., New Delhi.
11. Accountancy Volume-1 & 2, S. KR. Paul, Central Educational Enterprises (P) Ltd., Kolkata.
12. Advanced Accountancy (Theory, Method and Application for Professional Competence Course), R. L. Gupta, M. Radhaswamy, Sultan Chand & Sons, New Delhi.
13. Advanced Accountancy Volume-I & II, S. N. Maheshwari, Suneel K. Maheshwari and Sharad Maheshwari, Vikas Publishing House Pvt. Ltd., New Delhi.
14. Advanced Accounts Volume-I & II, M. C. Shukla, T. S. Grewal, S. C. Gupta, S. Chand and Company Limited, New Delhi.
15. Accounting for Management, N.P. Srinivas & M. Shaktivel Murugan, S. Chand Publication, New Delhi
16. Fundamental of Financial Management, Amit Singhal, S. Chand Publication, New Delhi
17. Accounting for Management, S. Ramanathan, Oxford University Press, New Delhi
18. Study Materials of ICAI, ICSI, ICMA
19. Journal of Chartered Accountants, Journal of Cost and Management Accountants and Journal of Company Secretary
20. For Limited Liability Partnership Formation: Refer Ministry of Corporate Affairs Website: mca.gov.in

Scheme of Examination: 1. Internal Assessment: 30% and 2. External Assessment: 70%

Scheme of Examination	Exam Format	Minimum Passing Marks
Continuous Internal Evaluation (CIE) (30 Marks)	The subject teacher needs to adopt any two of the following methods for internal assessment: <ul style="list-style-type: none"> • Offline Written Examination • Power Point Presentations • Assignments / Tutorials • Oral Examination • Open Book Test • Offline MCQ Test • Group Discussion 	Min. 12 Marks (40% of Passing)

	<ul style="list-style-type: none"> • Analysis of Case Studies 	
SEE / External Exam (70 Marks) (Total 3 Hours Duration)	Instructions: 1) <i>Question No. 1 and 6 are compulsory</i> 2) <i>Attempt any three questions from Question No. 2 to 5</i> Q. 1: Fill in the blanks on all Units = 06 Marks Q. 2: Numerical Problem on Unit-1 = 18 Marks Q. 3: Numerical Problem on Unit-2 = 18 Marks Q. 4: Numerical Problem on Unit-3 = 18 Marks Q. 5: Numerical Problem on Unit-4 = 18 Marks Q. 6: Short notes on all Units: (Any 2 out of 4)= 10 Marks	Min. 28 Marks (40% of Passing)
Total 100 Marks Separate Passing for Internal Assessment (CIE) and External Exam (SEE)		

Restructured Syllabus (2024 Pattern as per NEP-2020)

Faculty: COMMERCE & MANAGEMENT (Commerce)

Program Name: B.Com in Cost and Management Accounting

Program Code:

Class: F.Y.B.Com. Sem-I (Subject-I)

Subject: Basics of Cost and Management Accounting and Material Accounting-I

Academic Year: 2024-2025

Sem. No.	Program Name	Subject Code	Types of Course	Course/ Subject Title	Credits	No. of Lecture per Week in Hours
I	B.Com		Subject-I	Basics of Cost and Management Accounting and Material Accounting-I	4	4

Objectives:

1. To prepare learners to know and understand the basic concepts of Cost and Management Accounting.
2. To understand the elements and classification of cost.
3. To enable students to prepare a Cost Sheet, Tender and Quotation
4. To enable students to calculate the material issuing cost.

Course Outcome:

After Completion of the course, student will be able:

CO1	To remember	The basic concepts related to Cost and Management Accounting.
CO2	To understand	The application of cost concepts and relevant Cost Accounting Standard on Material.
CO3	To apply	The basis of classification of cost in preparation of Cost Sheet and Estimated Cost Sheet.
CO4	To analyse	The Cost performance of a business entity with the help of Cost Sheet and material issuing prices.
CO5	To evaluate	The performance with the help of Price List, estimates, tenders and Quotations as well as landed cost.

Unit	Title and Contents	No. of Lectures in Clock Hours)
1	Basics of Cost and Management Accounting: a. Concept of Cost, Costing, Cost Accounting, Cost Accountancy and Management Accounting b. Limitations of Financial Accounting c. Objectives of Cost Accounting d. Advantages & Limitations of Cost Accounting e. Difference between Financial Accounting and Cost Accounting	15

	<ul style="list-style-type: none"> f. Difference between Financial Accounting and Management Accounting g. Difference between Cost Accounting and Management Accounting h. Cost Units and Cost Centres i. Scope of Management Accounting j. Role of a Cost Accountant in an Organisation k. Functions of Management Accountant 	
2.	<p>Elements and Classification of Cost:</p> <ul style="list-style-type: none"> a) Cost Accounting Standard: Meaning, Definition and Introduction b) Importance of Cost Accounting Standards c) Elements of Cost: Material, Labour and Expenses d) Cost Accounting Standard: Classification Cost e) Segregation of Cost into Elements 	15
3.	<p>Cost Sheet:</p> <ul style="list-style-type: none"> a) Cost Items and Non-Cost Items b) Proforma of Cost Sheet c) Preparation of Cost Sheet with adjustments and Problems thereon d) Price List: Meaning, Preparation of Price List (Theory only) e) Estimate: Meaning, Significance, Preparation of Estimates and Problems thereon f) Tender and Quotation: Meaning, Difference between Tender and Quotation, Preparation of Tender and Quotation and Problems thereon g) Numerical Problems on Cost Sheet, Estimates, Tender and Quotation with necessary adjustments 	15
4.	<p>Material Accounting:</p> <ul style="list-style-type: none"> a) Material as an Element of Cost: Importance and Control b) Material Storage: Store Location and Stores Layout c) Classification and Codification of Material d) Stores and Material Records e) Bin Card & Store Ledger etc. f) Cost Accounting Standards-6: Material Cost g) Calculation of Material Procurement Cost h) Meaning and Calculation of Landed Cost i) Functions of Purchase Department and Scientific Purchase Procedures j) Issue of Material and Pricing Methods for Issue of Material: First in First Out (FIFO), Last in Last Out (LIFO), Simple Average and Weighted Average Methods and adjustments thereon k) Numerical Problems on all Pricing Methods for Issue of Material with necessary adjustments 	15

List of Recommended Books:

Sr. No	Title of Book	Names of Author	Name of Publisher	Place
1.	Cost Accounting-Principles and Practices	Jawahar Lal & Seema Shrivastava Tata	McGraw Hill New Delhi	New Delhi
2.	Advanced Cost Accounting and Cost Systems	Ravi M Kishor:	Taxman	New Delhi
3.	Cost Accounting Theory and Problems	S. N. Maheshwari	Mittal Shree Mahavir Book Depot	New Delhi
4.	Advanced Cost Accounting	Jain and Narang	Kalyani Publication	New Delhi
5.	Horngren's Cost Accounting	Srikant M Datar &	Pearson	Noida Up

	Managerial Emphasis	Madhav V Rajan		
6.	Cost Accounting-Principles and Practices	Dr. M.N. Arora	Vikas Publishing House	New Delhi
7.	Cost Accounting Principles and Practice	Jain Narang	Kalyani Publication	New Delhi
8.	Cost Accounting Methods and Problems	B.K. Bhar	Academic Publisher	Kolkata
9.	Cost Accounting	M.Y. Khan, P. K. Jain	Tata McGraw Hill Private Limited	New Delhi
10	Study Materials of CA, CMA and CS		ICAI, ICMA and ICSI	
11	Journal of Chartered Accountants, Cost and Management Accountants and Company Secretary		ICAI, ICMA and ICSI	

Scheme of Examination: 30% for internal assessment, 70% for external assessment																
Scheme of Examination	Exam format	Minimum Passing Marks														
CIE (30 Marks)	The subject teacher needs to adopt any two of the following methods for internal assessment: <ul style="list-style-type: none"> • Offline Written Examination • Power Point Presentations • Assignments / Tutorials • Oral Examination • Open Book Test • Offline MCQ Test • Group Discussion • Analysis of Case Studies 	(Min. 12 Marks) 40% out of total marks														
SEE / External Exam (70 Marks)	Instructions: 1. Question number 1 and 6 are compulsory. 2. Attempt any three question from Question No. 2 to 5 <table style="width: 100%; border: none;"> <tr> <td style="width: 80%;">Q 1. A. Fill in the Blanks</td> <td style="text-align: right;">05 marks</td> </tr> <tr> <td style="padding-left: 20px;">B. Match the Pairs</td> <td style="text-align: right;">05 marks</td> </tr> <tr> <td>Q 2. Theory Question on Unit-1</td> <td style="text-align: right;">15 marks</td> </tr> <tr> <td>Q 3. Theory Question on Unit-2</td> <td style="text-align: right;">15 marks</td> </tr> <tr> <td>Q 4. Numerical Problem on Unit-3</td> <td style="text-align: right;">15 marks</td> </tr> <tr> <td>Q 5. Numerical Problem on Unit-4</td> <td style="text-align: right;">15 marks</td> </tr> <tr> <td>Q 6. Write Short Notes (Any 3 out of 5)</td> <td style="text-align: right;">15 marks</td> </tr> </table>	Q 1. A. Fill in the Blanks	05 marks	B. Match the Pairs	05 marks	Q 2. Theory Question on Unit-1	15 marks	Q 3. Theory Question on Unit-2	15 marks	Q 4. Numerical Problem on Unit-3	15 marks	Q 5. Numerical Problem on Unit-4	15 marks	Q 6. Write Short Notes (Any 3 out of 5)	15 marks	(Min. 28 Marks) 40% out of total marks
Q 1. A. Fill in the Blanks	05 marks															
B. Match the Pairs	05 marks															
Q 2. Theory Question on Unit-1	15 marks															
Q 3. Theory Question on Unit-2	15 marks															
Q 4. Numerical Problem on Unit-3	15 marks															
Q 5. Numerical Problem on Unit-4	15 marks															
Q 6. Write Short Notes (Any 3 out of 5)	15 marks															
Total 100 Marks: Separate Passing for Internal Assessment (CIE) and External Exam (SEE)																

Restructured Syllabus (2024 Pattern as per NEP-2020)

Faculty: COMMERCE & MANAGEMENT (Commerce)

Program Name: B.Com in Business Administration

Program Code:

Class: F.Y.B.Com. Sem-I (Subject-I)

Subject: Modern Office Management-I

Academic Year: 2024-2025

Sem. No.	Program Name	Subject Code	Types of Course	Course/ Subject Title	Credits	No. of Lecture per Week in Hours
I	B.Com		Subject-I	Modern Office Management-I	4	4

Course Objectives:

- 1) To acquaint the students with the concept of modern office and its role.
- 2) To understand the conceptions factors affecting selection of place and office layout.
- 3) To enable students to understand the importance of office automation.
- 4) To enable students to understand the need of office procedures and standardization of office work.
- 5) To understand the use of office manuals and standard operating procedures.

Course Outcomes:

1. Students will be able to understand the concepts of modern automated offices.
2. They will learn the conceptions of office work low and importance of office layout.
3. They will grasp the knowledge of modern technology used in offices.
4. They will understand the need and utility of standard office procedures.
5. They will understand office manuals and its importance. Need and requirements of standard operating procedures will be understood by students.

Unit	Title and Contents	No. of Lectures in Clock Hours
1	Modern Office Services: a) Concept, Definition and meaning of Modern Office. b) Role of modern office c) Traditional offices – Meaning and definition d) Difference between Traditional Office and Modern Offices. e) Work flow in modern offices. f) Importance of mechanization in offices g) Factors affecting selection of office place and layout h) Digital Offices – Meaning and Concept, Importance of digital office procedures, types of modern office machines	15

2	Office Automation: a) Meaning of office automation, Goals of Office Automation b) Characteristics of Office Automation System, Advantages and Obstacles in office automation process c) Office Utility: Internet, Wi-Fi, Video Conferencing, CCTV Camera, Intranet d) Open office and Private office – concept, meaning and need. e) Use of Artificial Intelligence in office automation	15
3	Office procedures and standardization of office work a) Meaning, Definition and Concept of office procedures b) Importance of using office procedures c) Standardization of office work:- Meaning, objectives, areas of Standardization d) Types of standards, methods of setting standards, advantages and limitations of standardization	15
4	Office Manuals and Standard Operating Procedures a) Meaning of Office Manuals b) Need of Office Manuals c) Types of Office Manuals d) Advantages of Office Manuals e) Standard Operating Procedures – Meaning, Benefits of Implementing Standard Operating Procedures, Components of Standard Operating Procedures	15

Internship for Students if any: Not Applicable

List of Recommended Reference Books:

- 1) Modern Office Management – By Mills, Geoffrey
- 2) Office Management – By Dr. R.K. Chopra , Priyanka Gauri
- 3) Office Management – By R.S.N. Pillai
- 4) Office Management – By K.L.Maheshwari , R.K . Maheshwari
- 5) Modern Office Management : Principles and Techniques – By J.N.Jian , P.P.Singh
- 6) Office Management - Lefingwell & Robinson
- 7) Office Organization & Management - R. K. Chopda, & Ankita Chopda, Himalaya Publishing House, Bombay
- 8) Office Management S P Arora Vikas Publishing New Delhi
- 9) Office Organization And Management- Reddy & Apponnaiah, Himalaya Publishing House,Bombay
- 10) Office Management-P.K. Ghosh, Sultan Chand And Son's, New Delhi.
- 11) Office Organization and Management, C. B. Gupta, Sultan Chand And Son's New Delhi.
- 12) Office Organization and Management, Arora. S. P., Vikas Publishing House Pvt. Ltd. New Delhi.
- 13) Office Organization and Management- N. Kumar & R. Mittal, Anmol Publication Pvt. Ltd. New Delhi
- 14) Fundamental of Office Management, J. P. Mahajan, Pitamber Publishing Co. New Delhi.
- 15) Office Management, Dr. A H Lokhandwala & V. K. Behere, Nirali Prakashan, Pune.
- 16) Principles of Office Management, R. C. Bhatia, Lotus Press, New Delhi

**Internal Assessment: Continuous Internal Evaluation (30 Marks)
As mentioned in above**

Scheme of Examination	SEE Format	Minimum Passing Marks
SEE / External Exam (70 Marks)	1. Theory Question on Unit-1 = 15 Marks	Min. 28 Marks (40% Passing)
	2. Theory Question on Unit-2 = 15 Marks	
	3. Theory Question on Unit-3 = 15 Marks	
	4. Theory Question on Unit-3 = 15 Marks	
	5. Short Notes (Any 2 out of 4) = 10 Marks	
Total 100 Marks & Separate Passing(40% Passing)		

Restructured Syllabus (2024 Pattern as per NEP-2020)

Faculty: **COMMERCE & MANAGEMENT (Commerce)**

Program Name: **B.Com in Marketing**

Program Code:

Class: **F.Y.B.Com. Sem-I (Subject-I)**

Subject: **Fundamentals of Marketing-I**

Academic Year: **2024-2025**

Sem. No.	Program Name	Subject Code	Types of Course	Course/ Subject Title	Credits	No. of Lecture per Week in Hours
I	B.Com		Subject-I	Fundamentals of Marketing-I	4	4

Course Objectives:

1. To introduce the basic concepts in Marketing.
2. To give the insight of the basic knowledge of Market Segmentation and Marketing Mix
3. To establish link between commerce, business and marketing.
4. To enable students to apply this knowledge in practicality by enhancing their skills in the field of Marketing.

Unit	Title and Contents	No. of Lectures in Clock Hours)
01	Introduction to Market and Marketing: 1.1 Meaning and Definition of Market 1.2 Classification of Markets 1.3 Marketing Concept 1.4 Different between Traditional and Modern Marketing 1.5 Importance of Marketing 1.6 Functions of Marketing. 1.7 Selling vs. Marketing	15
02	Market Segmentation and Marketing Mix: 2.1 Market Segmentation: 2.1.1 Introduction, Meaning and Definition 2.1.2 Importance of Market Segmentation 2.1.3 Limitations of Market Segmentation 2.1.4 Bases for Segmentation 2.2 Marketing Mix: 2.2.1 Introduction, Meaning and Definition 2.2.2 Elements of Marketing Mix 2.2.3 Importance of Marketing Mix	15
03	Salesmanship: 3.1 Introduction, Meaning and Definition of Salesmanship 3.2 Features and Scope of Salesmanship 3.3 Elements of Salesmanship 3.4 Salesmanship: Arts or Science 3.5 Qualities for Salesman 3.6 Salesmanship is a Profession	15

04	Distribution Channel and Physical Distribution: 4.1 Distribution channels concepts and role 4.2 Types of Distribution Channel 4.3 Factors affecting types of distribution channel 4.4 Promotion: Methods of Promotion 4.5 Advertising Concepts and Important of Advertising 4.6 Types of advertising	15
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Course Outcomes: After completion of the course, students will be able:

1. Acquainted with the basics of marketing field.
2. It will help students to implement this knowledge in practicality by enhancing their skills in the concepts of 'Marketing Mix' and Market segmentation.
3. To get the knowledge of Salesmanship and various approaches.
4. To get the knowledge about Recent Trends in marketing area.

Teaching Methodology		
<ol style="list-style-type: none"> 1. Class Room Lectures. 2. Guest Lectures of Professionals, Industry Experts etc. 3. Teaching with the help of ICT tools 4. Visits to various Professionals Units, Companies and Business/Industry Units 5. Group Discussion/Debates 6. Assignments, Tutorials, Presentations, Role Play etc. 7. YouTube Lectures developed by MHRD & UGC 8. Case Studies / Case Problems 		
Internship for Students if any: Not applicable		
List of Recommended Books and Study Materials		
<ol style="list-style-type: none"> 1. Marketing Management, Philip Kotler, Pearson Publication 2. Principles of Marketing, Philip Kotler, Pearson Publication 3. Sales & Distribution Management, Tapan K Panda, Oxford Publication 4. Retail Management, Gibson Vedamani, Jayco Publication 		
Schemes of Examination		
Scheme of Examination: 1. Internal Assessment: 30% and 2. External Assessment: 70%		
Scheme of Examination	Exam Format	Minimum Passing Marks
Continuous Internal Evaluation (CIE) (30 Marks)	The subject teacher needs to adopt any two of the following methods for internal assessment: <ul style="list-style-type: none"> • Offline Written Examination • Power Point Presentations • Assignments / Tutorials • Oral Examination • Open Book Test • Offline MCQ Test • Group Discussion • Analysis of Case Studies 	Min. 12 Marks (40% of Passing)
SEE / External Exam (70 Marks) (Total 3 Hours Duration)	Instructions: <ol style="list-style-type: none"> 1. Question No. 1 and 6 are compulsory 2. Attempt any three questions from Question No. 2 to 5 Q. 1: Fill in the blanks on all Units = 06 Marks Q. 2: Theory Question on Unit-1 = 18 Marks Q. 3: Theory Question on Unit-2 = 18 Marks	Min. 28 Marks (40% of Passing)

	Q. 4: Theory Question on Unit-3	=	18 Marks	
	Q. 5: Theory Question on Unit-4	=	18 Marks	
	Q. 6: Short notes on all Units: (Any 2 out of 4)	=	10 Marks	
Total 100 Marks				
Separate Passing for Internal Assessment (CIE) and External Exam (SEE)				

Restructured Syllabus (2024 Pattern as per NEP-2020)
Faculty: COMMERCE & MANAGEMENT (Commerce)
Program Name: B.Com in Business Practices and Cooperation
Program Code:

Class: F.Y.B.Com. Sem-I (Subject-I)
Subject: Business Environment and Entrepreneurship-I

Academic Year: 2024-2025

Sem. No.	Program Name	Subject Code	Types of Course	Course/ Subject Title	Credits	No. of Lecture per Week in Hours
I	B.Com		Subject-I	Business Environment and Entrepreneurship-I	4	4

Course Objectives:

1. To understand the concepts understand the concept and importance of entrepreneur and entrepreneurship.
2. To make students aware about the various types of entrepreneurs, qualities, growth of entrepreneurship.
3. To study the factors affecting the growth of entrepreneurship.
4. To understand the Business Environmentt.
5. To study the types of ethics and society responsibilities are followed in the conventional and corporate sector in the new edge followed by the rules and regulations.

Course Outcomes:

1. Students will be able to understand the concept and importance of entrepreneur and entrepreneurship.
2. They will learn various types of entrepreneurs, qualities, growth of entrepreneurship.
3. They will grasp the knowledge of factors affecting the growth of entrepreneurship.
4. They will understand the various programmes of entrepreneurship development.
5. They will learn women entrepreneur concept and problems, Business Environment.

Unit No.	Title and Contents	No. of Lectures in Clock Hours
1	Entrepreneur 1.1 Meaning and Introduction 1.2 Evolution of the Concept of Entrepreneur 1.3 Characteristics of Successful Entrepreneurs 1.4 The Charms of Becoming an Entrepreneur 1.5 The Entrepreneurial Decision Process 1.6 Functions of Entrepreneur 1.7 Entrepreneurial Competencies and Qualities 1.8 Need for an Entrepreneur 1.9 Types of Entrepreneurs 1.10 Distinction between an Entrepreneur and a Manager 1.11 Intrapreneur 1.12 Social Entrepreneur	15

2	Entrepreneurship: 2.1 Concept of Entrepreneurship 2.2 Growth of Entrepreneurship in India: 2.2.1 Entrepreneurship during Pre-Independence 2.2.2 Entrepreneurship during Post-Independence 2.3 Role of Entrepreneurship in Economic Development 2.4 Distinction between Entrepreneurship and Enterprise 2.5 Distinction between Entrepreneurship and Self-Employment 2.6 Group Entrepreneurship: Meaning, Definition, Evolution, Nature and Scope	15
3	Women Entrepreneurship: 3.1 Concept of Women Entrepreneur 3.2 Functions of Entrepreneurs 3.3 Growth of Women Entrepreneurship in India 3.4 Problems of Women Entrepreneurs 3.5 Developing Women Entrepreneurship 3.6 Limitations of Women Entrepreneurship	15
4	Factors Affecting Entrepreneurship Growth: 4.1 Factors Affecting Entrepreneurship Growth: 4.2.1 Economic Factors 4.2.2 Non-Economics Factors 4.2 Government Actions 4.3 Business Environment: 4.3.1 Meaning and Definition of Business Environment 4.3.2 Features of Business Environment 4.3.3 Importance of Business Environment 4.3.4 Components of Business Environment: 4.3.4.1 Internal Environment and External Environment 4.3.4.2 Micro Environment and Macro Environment 4.3.4.3 Global Business Environment	15

Internship for Students if any: Not applicable

List of Recommended Books and Study Materials

1. Entrepreneurial Development (Revised Edition), Dr. S. S. Khanna, S. Chand Publication, New Delhi.
2. Entrepreneurship Development, CA Dr. Abha Mathur, Taxmann's Allied Service (P) Ltd., New Delhi
3. Entrepreneurship Development (Paperback) by Ranbir Singh, S.K. Kataria & Sons Educational Publisher
4. Entrepreneurship: Development and Management, Dr. Vasant Desai and Dr. Kulveen Kaur, Himalaya Publishing House, New Delhi
5. Entrepreneurship, Robert D. Hisrich, Michael P. Peters, Dean A. Shepherd, Sabyasachi Sinha by Mc Graw Hill
6. Entrepreneurship Development: A Systematic Approach, Dr. M. K. Sehgal by Udh Publicaiton
7. Entrepreneurship and New Venture Planning, CA Dr. Abha Mathur, Taxmann's Allied Service (P) Ltd., New Delhi
8. Fundamentals of Entrepreneurship, International Journal of Entrepreneurship Vol. 6 No. 1 (2022), AJPO Journals and Books Publishers
9. Entrepreneurship: Development and Management, Dr. R. K. Singal, Katson Books Publication
10. Innovation and Entrepreneurship, Peter F. Drucker, Harper Business Publication

11. Entrepreneurship Development, Sangeeta Sharama, PHI Learning Publication
12. Business Environment, Francis Cherunilam, Himalaya Publishing House, New Delhi.
13. Entrepreneurship Development, Gupta, Shrinivasan, S. Chand, New Delhi
14. Textbook on Entrepreneurship Development and Management In Extension by Dr S Janani Dr T N Sujeetha Dr M Asokhan M Priyadharshini, Write & Print Publications
15. Dynamics of Entrepreneurship, Desai Vasant, Himalaya Publishing House, New Delhi
16. Indian Economy, Datt and Sundharam's, S. Chand Publication, New Delhi
17. Udyog, Udyog Sanchalaya, Mumbai-7
18. Entrepreneurship Development, Gupta, Shrinivasan, S. Chand, New Delhi

Scheme of Examination: 1. Internal Assessment: 30% and 2. External Assessment: 70%

Scheme of Examination	Exam Format	Minimum Passing Marks
Continuous Internal Evaluation (CIE) (30 Marks)	The subject teacher needs to adopt any two of the following methods for internal assessment: <ul style="list-style-type: none"> • Offline Written Examination • Power Point Presentations • Assignments / Tutorials • Oral Examination • Open Book Test • Offline MCQ Test • Group Discussion • Analysis of Case Studies 	Min. 12 Marks (40% of Passing)
SEE / External Exam (70 Marks) (Total 3 Hours Duration)	Instructions: 1. <i>Question No. 1 and 6 are compulsory</i> 2. <i>Attempt any three questions from Question No. 2 to 5</i> Q. 1: Fill in the blanks on all Units = 06 Marks Q. 2: Theory Question on Unit-1 = 18 Marks Q. 3: Theory Question on Unit-2 = 18 Marks Q. 4: Theory Question on Unit-3 = 18 Marks Q. 5: Theory Question on Unit-4 = 18 Marks Q. 6: Short notes on all Units: (Any 2 out of 4)= 10 Marks	Min. 28 Marks (40% of Passing)
Total 100 Marks Separate Passing for Internal Assessment (CIE) and External Exam (SEE)		

Restructured Syllabus (2024 Pattern as per NEP-2020)

Faculty: **COMMERCE & MANAGEMENT (Commerce)**

Program Name: **B.Com in Banking, Finance and Insurance**

Program Code:

Class: F.Y.B.Com. Sem-I (Subject-I)

Subject: Fundamentals of Banking-I

Academic Year: 2024-2025

Sem. No.	Program Name	Subject Code	Types of Course	Course/ Subject Title	Credits	No. of Lecture per Week in Hours
I	B.Com		Subject-I	Fundamentals of Banking-I	4	4

Course Objectives:

1. To provide knowledge of Fundamentals of Banking.
2. To create awareness about various banking concepts.
3. To conceptualize banking operations.
4. To develop the working capability of students in banking sector
5. To Make the Students aware of Banking Business and practices.

Unit	Title and Contents	No. of Lectures in Clock Hours
01	Evolution of Banking: 1.1 Meaning, Definition and Origin of 'Bank' 1.2 Evolution of Banking in India 1.3 Structure of Indian Banking System 1.4 Functions of Bank: Primary and Secondary Functions	15
02	Procedure for Opening and Operating of Deposit Account: 2.1 Procedure for Opening of Deposit Account: Know Your Customer Norms, (KYC Norms), Application Form, Introduction, Proof of Residence, Specimen Signature, and Nomination Facility: Their Importance. No Frill Account 2.2 Procedure for Operating Deposit Account: Pay-in-slip, Withdrawal slip, Issue of Pass Book, (Current, Savings or Recurring Deposit), Issue of Cheque Book, Issue of Fixed Deposit Receipt, Premature encashment of a Fixed Deposit and Loan against Fixed Deposit. Recurring Deposit: Premature encashment and loan against Recurring Deposit. a) Closure of Account b) Transfer of Account c) Death Claim Procedure 2.3 Types of Account Holders: 2.3.1 Individual Account Holders- Individual Account, Joint Account, Illiterate, Minor, Married Woman, Pardahnashin Woman, Non-Resident Account 2.3.2 Institutional Account Holders- Sole Proprietorship, Partnership Firm, Joint Stock Company, Hindu Undivided Family, Clubs, Associations, Societies and Trusts	15

03	Lending Principles and Balance Sheet of a Bank: 3.1 Safety, Liquidity, Profitability, Diversification of risks and other Principles of Lending, Conflict between Liquidity, Profitability and Safety 3.2 Customer Assessment through CIBIL and other similar agencies 3.3 Balance Sheet of a Bank	15
04	Negotiable Instruments: 4.1 Definition, meaning and characteristics of Negotiable instruments 4.2 Definition, meaning and characteristics of Promissory Note, Bill of Exchange and Cheque 4.3 Types of Cheques: Bearer, Order and Crossed 4.4 Types of Crossing: General and Special 4.5 Dishonour of Cheque 4.6 Endorsement: Definition and Meaning of Endorsement	15

Internship for Students if any: Not applicable

List of Recommended Books and Study Materials

<ol style="list-style-type: none"> 1. Majumdar N. C., 'Fundamentals of Modern Banking', New Central Book Agency (P) Ltd., New Delhi. 2. Arondekar A.M. & Others, 'Principles of Banking', Macmillan India Pvt. Ltd. 3. Srinivasan D. & Others, 'Principles & Practices of Banking', Macmillan India Pvt. Ltd. 4. Agarwal O.P., (4th Edition, 2017), 'Banking and Insurance', Himalaya Publishing House. 5. Gopinath M. N. (1st Edition, 2008), 'Banking Principles and Operations', Snow White Publications Pvt. Ltd, Mumbai 6. Gordon E. & Natarajan K., 'Banking - Theory, Law and Practice', (21st Revised Edition), Himalaya Publishing House. 7. Joshi Vasant & Joshi Vinay, (3rd Edition), 'Managing Indian Banks', Sage Publication, New Delhi. 8. Varshney P.N. (12th Edition, 2003), 'Banking - Law and Practice', Sultan Chand & Co. New Delhi 9. Kothari V., (26th Edition) 'Tanna's Banking Law & Practice in India,' Lexis Nexis Publication. 10. Kaptan S S & Choubey N S, "E-Indian Banking in Electronic Era", Sarup & Sons, New Delhi 2003. 11. Padmalatha Suresh, Justin Paul, "Management of Banking and Financial Services" Second Edition, 2013, Published By Dorling Kindersley (Pearson)
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Scheme of Examination

Scheme of Examination: 1. Internal Assessment: 30% and 2. External Assessment: 70%

Scheme of Examination	Exam Format	Minimum Passing Marks
Continuous Internal Evaluation (CIE) (30 Marks)	The subject teacher needs to adopt any two of the following methods for internal assessment: <ul style="list-style-type: none"> • Offline Written Examination • Power Point Presentations • Assignments / Tutorials • Oral Examination • Open Book Test • Offline MCQ Test • Group Discussion • Analysis of Case Studies 	Min. 12 Marks (40% of Passing)

SEE / External Exam (70 Marks) (Total 3 Hours Duration)	Instructions: 1) <i>Question No. 1 and 6 are Compulsory.</i> 2) <i>Attempt any Three Questions from Question No. 2 to 5.</i> Q. 1: Fill in the Blanks = 6 Marks Q. 2: Theory Question on Unit-1 = 18 Marks Q. 3: Theory Question on Unit-2 = 18 Marks Q. 4: Theory Question on Unit-3 = 18 Marks Q. 5: Theory Question on Unit-4 = 18 Marks Q. 6: Short Notes on all Units (Any 2 out of 4) = 10 Marks	Min. 28 Marks (40% of Passing)
Total 100 Marks: Separate Passing for Internal Assessment (CIE) and External Exam (SEE)		

Restructured Syllabus (2024 Pattern as per NEP-2020)
Faculty: COMMERCE & MANAGEMENT (Commerce)
Program Name: B.Com in Business Mathematics, Statistics and Analytics
Program Code:

Class: F.Y.B.Com. Sem-I (Subject-I)
Subject: Statistical Decision Analysis-I

Academic Year: 2024-2025

Sem. No.	Program Name	Subject Code	Types of Course	Course/ Subject Title	Credits	No. of Lecture per Week in Hours
I	B.Com		Subject-I	Statistical Decision Analysis-I	4	4

Course Objectives:

1. To acquaint the students with some basic concepts in Statistical Decision Theory.
2. To acquaint the students with the business problem solving using Statistical Decision Techniques.
3. To acquaint the students with the Statistical Quality Control Techniques.
4. To acquaint the students with applications of Statistical Quality Control Techniques for process quality control.

Course Outcome:

After the completion of this course, students will be able:

C.O.1	To understand basic concepts in Statistical Decision Theory
C.O.2	To analyse the various business problems and their solutions using Statistical Decision Theory
C.O.3	To find optimal solutions using Statistical Decision Method
C.O.4	To understand various statistical quality control techniques and apply those to find process quality
C.O.5	To solve various business decision problems using Statistical Decision Techniques.

Unit	Title and Contents	No. of Lectures in Clock Hours
1	Game Theory: Meaning, two-person zero-sum game, pure and mix strategies, pay off tables, saddle points, Minimax and Maximin principles, Dominance principles, Algebraic Method to solve 2×2 Game, Graphical Method, Examples and problems.	15
2	Statistical Decision Theory: Introduction, acts, states of nature, pay off, regret, Decision Making Under Risk, Expected Opportunity Loss (EOL) Criterion and Expected Monetary Value (EMV) Criterion, Expected Value of Perfect Information (EVPI), Decision Making Under Uncertainty, Maximin Criterion, Maximax, Minimax Regret Criterion, Laplace Criterion, Hurwitz Criterion, Examples and problems.	15
3	Replacement Problem: Introduction, replacement of Item that deteriorates with time when value of money remains same during the period, Examples and problems.	15

	<p>Sequencing Problem: Assumptions in sequencing model, Basic terminology, n-jobs through two machine problems, Examples and problems.</p> <p>Simulations - Meaning and scope, Advantages and disadvantages of simulations, Monte-Carlo Simulation, Examples and problems.</p>	
4	<p>Statistical Quality Control: Introduction, Chance and assignable Causes of variation, Uses of SQC, Control limits, specification limits, Tolerance limits Process and product control, Control charts for mean, range, P-Chart, C-Chart, Process Capability study, Interpretation of capability index C_p and C_{pk}, Examples and problems.</p>	15

Internship for Students if any: Not Applicable		
List of Recommended Books and Study Materials		
<ol style="list-style-type: none"> 1. P. K. Gupta, D. S. Hira, Operations Research, S. Chand and Company Pvt. Ltd., New Delhi, 2014. 2. Hamdy A. Taha, Operations Research: An Introduction, Pearson India Ltd., New Delhi, 2017. 3. Kanti Swaroop, P. K. Gupta and Man Mohan Operations Research, Sultan Chand and Sons, New Delhi, 2022. 4. N. D. Vohra, Quantitative Techniques, McGraw Hill Education, New Delhi, 2021. 		
Scheme of Examination: 1. Internal Assessment: 30% and 2. External Assessment: 70%		
Scheme of Examination	Exam Format	Minimum Passing Marks
<p>Continuous Internal Evaluation (CIE) (30 Marks)</p>	<p>The subject teacher needs to adopt any two of the following methods for internal assessment:</p> <ul style="list-style-type: none"> • Offline Written Examination • Power Point Presentations • Assignments / Tutorials • Oral Examination • Open Book Test • Offline MCQ Test • Group Discussion • Analysis of Case Studies 	<p>Min. 12 Marks (40% of Passing)</p>
<p>SEE / External Exam (70 Marks) (Total 3 Hours Duration)</p>	<p>Instructions: Q. 1: Theory Question on Unit-1 OR Unit-2 = 15 Marks Q. 2: Theory Question on Unit-3 OR Unit-4 = 15 Marks Q. 3: Numerical Problem on Unit-1 OR Unit-2 = 15 Marks Q. 4: Numerical Problem on Unit-3 OR Unit-4 = 15 Marks Q. 5: Short Notes on all Units (Any 2 out of 4) = 10 Marks</p>	<p>Min. 28 Marks (40% of Passing)</p>
Total 100 Marks: Separate Passing for Internal Assessment (CIE) and External Exam (SEE)		

Restructured Syllabus (2024 Pattern as per NEP-2020)

Faculty: **COMMERCE & MANAGEMENT (Commerce)**

Program Name: **B.Com**

Program Code:

Class: **F.Y.B.Com. Sem-I (Subject-III)**

Subject: **Introduction to Behavioural Economics**

Academic Year: **2024-2025**

Sem. No.	Program Name	Subject Code	Types of Course	Course/ Subject Title	Credits	No. of Lecture per Week in Hours
I	B.Com		Subject-I	Introduction to Behavioural Economics	4	4

Course Objectives:

1. To know about the origin of economics
2. To understand the relationship between economics and other discipline.
3. To introduce microeconomic concepts, theory and Laws.
4. To introduce simple mathematical equations.
5. To incorporate Indian Knowledge System in economics.

Unit	Title and Contents	No. of Lectures in Clock Hours
1	Introduction to Behavioural Economics: 1.1 Evolution of Economics 1.2 Interdisciplinary approach to Economics 1.3 Economics and Socio-Economic conditions 1.3.1 Economics and Political Science (The role of the State) 1.3.2 Economics and Administration 1.3.3 Economics and Mathematics (Economic Variables and simple equations with economic variables) 1.3.4 Economics and Ethics 1.4 Basic economic problems 1.5 Different Approach to solve the problems (Capitalist, Socialist and Ancient Indian System) 1.6 Microeconomics and Macroeconomics	15
2	Demand and Supply Analysis: 2.1 Definition, Factors Influencing Demand, Derivation of Demand Curve, Features of Demand Curve, Changes in Demand Curve 2.2 Definition, Factors Influencing Supply, Features of Supply Curve, Changes in Supply Curve 2.3 Demand and Supply equations (to calculate equilibrium price and output) 2.4 Elasticity of Demand and Revenue: Price, Income and cross elasticity 2.5 Simple problems on elasticity of demand or Demand/Sales Forecasting 2.6 Concept of Consumer Surplus	15
3	Cost Concepts: 3.1 Meaning and determinants of Cost 3.2 Concepts of: Economic cost, Opportunity cost, Fixed and Variable Cost,	15

	<p>Sunk cost, Short run and Long run cost</p> <p>3.3 Short run cost functions: TC, TFC, TVC, AC, MC and its shape</p> <p>3.4 Long run cost behaviour: LRAC, its U-shaped, L-Shaped and elongated U-Shaped</p> <p>3.5 Economies and Diseconomies of scale</p> <p>3.6 Simple calculations on short run cost/Estimate of cost</p>	
4	<p>Theory of Production and Laws of Production:</p> <p>4.1 Factors influencing Production: Land, Labour, Capital and Entrepreneurs</p> <p>4.2 Theory of Production: Cobb Douglas Production function (Input-Output Analysis)</p> <p>4.3 The Laws of Variable Proportions</p> <p>4.4 The Laws of Returns to Scale</p> <p>4.5 Concepts of Isoquants and Iso-costline</p>	15

Course Outcomes: After completion of the course, students will be able:

1. The students will be able to the Comprehend the Origin of economics.
2. Understand the importance of Indian Knowledge System related to economics.
3. Explore the interdisciplinary approach to economics.
4. Understand the concepts, theory and Laws of Microeconomics.
5. Solve simple mathematical equations related to economics.

Internship for Students if any: Not applicable		
List of Recommended Books and Study Materials		
Scheme of Examination		
Scheme of Examination: 1. Internal Assessment: 30% and 2. External Assessment: 70%		
Scheme of Examination	Exam Format	Minimum Passing Marks
Continuous Internal Evaluation (CIE) (30 Marks)	<p>The subject teacher needs to adopt any two of the following methods for internal assessment:</p> <ul style="list-style-type: none"> • Offline Written Examination • Power Point Presentations • Assignments / Tutorials • Oral Examination • Open Book Test • Offline MCQ Test • Group Discussion • Analysis of Case Studies 	Min. 12 Marks (40% of Passing)
SEE / External Exam (70 Marks) (Total 3 Hours Duration)	<p>Instructions:</p> <p>1. <i>Question No. 1 and 6 are Compulsory.</i></p> <p>2. <i>Attempt any Three Questions from Question No. 2 to 5.</i></p> <p>Q. 1: Fill in the Blanks = 6 Marks</p> <p>Q. 2: Theory Question on Unit-1 = 18 Marks</p> <p>Q. 3: Theory Question on Unit-2 = 18 Marks</p> <p>Q. 4: Theory Question on Unit-3 = 18 Marks</p> <p>Q. 5: Theory Question on Unit-4 = 18 Marks</p> <p>Q. 6: Short Notes on all Units (Any 2 out of 4)= 10 Marks</p>	Min. 28 Marks (40% of Passing)
Total 100 Marks: Separate Passing for Internal Assessment (CIE) & External Exam (SEE)		

Restructured Syllabus (2024 Pattern as per NEP-2020)

Faculty: **COMMERCE & MANAGEMENT (Commerce)**

Program Name: **B.Com**

Program Code:

Class: **F.Y.B.Com. Sem-I (OE/GE)**

Subject: **Business Mathematics-I**

Academic Year: **2024-2025**

Sem. No.	Program Name	Subject Code	Types of Course	Course/ Subject Title	Credits	No. of Lecture per Week in Hours
I	B.Com		OE/GE	Business Mathematics-I	2	2

Course Objectives:

1. To provide solid Mathematical Foundation for B. Com Students in Business and Finance.
2. To help the students for various mathematical topics with Practical Business Application.
3. To enhance problem – solving Skills and ability for Academic and Professional Success.
4. To make students understands mathematics behind commerce and Management.
5. To foster conceptual Clarity and Confidence in Mathematical Competence.

Course Outcomes: After Completion of the course, students will be able:

CO 1	To understand	The Concepts of Ratio, Proportion, Percentage and Partnership.
CO 2	To apply	The mathematical concepts to solve real-world financial problems
CO 3	To analyse	The equated monthly instalments (EMI) for loans and mortgages
CO 4	To evaluate	The simple and compound interest for various financial instruments
CO 5	To create	Their own models related to Finance and can solve them.
CO 6	To remember	The computation of Dividend and Return on Investment in shares

Unit	Title and Concepts	No. of Lectures in Clock Hours
1	Ratio, Proportion, Percentage: 1.1 Introduction to Ratios, Understanding Proportions, Applications of Ratios and Proportions, Introduction to Percentages and Percentage Applications. 1.2 Commission and Brokerage, Types of Commission, Calculation of Commission and Brokerage, Partnership 1.3 Practical applications and problem solving	15
2	Interest and Dividend: 1.1 Simple Interest and Compound Interest- Concept and Calculation. (Simple sums only, Compound interest only annual compounding). Equated Monthly Instalments (EMI), Introduction to EMI, EMI Calculation Methods Flat and Floating rate 1.2 Understanding Shares and Dividends, types of Shares, calculation of Dividend and return on investment on shares	15

Internship for Students if any: Not Applicable		
List of Recommended Books and Study Materials		
1. Practical Business Mathematics by S. A. Bari, New Literature Publishing Company, New Delhi, India		
2. Mathematics for Commerce by K. Selvakumar, Notion Press, Chennai, India		
3. Business Mathematics with Applications by Dinesh Khattar & S. R. Arora, S. Chand Publishing, New Delhi, India		
4. Fundamentals of Business Mathematics by M. K. Bhowal, Asian Books Pvt. Ltd, New Delhi		
Scheme of Examination: 1. Internal Assessment: 30% and 2. External Assessment: 70%		
Scheme of Examination	Exam Format	Minimum Passing Marks
Continuous Internal Evaluation (CIE) (15 Marks)	The subject teacher needs to adopt any two of the following methods for internal assessment: <ul style="list-style-type: none"> • Offline Written Examination • Power Point Presentations • Assignments / Tutorials • Oral Examination • Open Book Test • Offline MCQ Test • Group Discussion • Analysis of Case Studies 	Min. 06 Marks (40% of Passing)
SEE / External Exam (35 Marks) (Total 2 Hours Duration)	Instructions: Q. 1: Theory Question on Unit-1 OR Unit-2 = 08 Marks Q. 2: Numerical Problem on Unit-1 OR Unit-2 = 14 Marks Q. 3: Write Short Notes on all Units (Any 2 out of 4) = 08 Marks	Min. 14 Marks (40% of Passing)
Total 50 Marks: Separate Passing for Internal Assessment (CIE) and External Exam (SEE)		

Restructured Syllabus (2024 Pattern as per NEP-2020)

Faculty: **COMMERCE & MANAGEMENT (Commerce)**

Program Name: **B.Com**

Program Code:

Class: **F.Y.B.Com. Sem-I (OE/GE)**

Subject: **Fundamentals of Computer-I**

Academic Year: **2024-2025**

Sem. No.	Program Name	Subject Code	Types of Course	Course/ Subject Title	Credits	No. of Lecture per Week in Hours
I	B.Com		OE/GE	Fundamentals of Computer-I	2	2

Course Objectives:

1. To converse with basic terminology of computer
2. To understand basics of Computer and working with Operating System
3. To develop working skills with productivity enhancing tools
4. To perform documentation and accounting operations

Course Outcomes:

- CO-1: Understanding the concept of input and output devices of Computers.
- CO-2: Learn the functional units and classify types of computers,
- CO-3: Understand concept of software and working of operating system
- CO-4: Learn basic Word processing, Spreadsheet and Presentation Graphics Software skills.
- CO-5: Study to use the Information Technology safely, legally, and responsibly.
- CO-6: Describe various uses of offices automation tools in accounting Operations.

Unit	Title and contents	No. of Lectures in Clock Hours
1	Introduction to Computers: 1.1 Basics of Computers - Definition, Block Diagram, Computer Hierarchy, (Classification), Characteristics of Computer, Computer Memory Input and Output Devices. 1.2 Introduction to Software - Software Types - System Software, Application Software, Types of Operating Systems, Functions of Operating Systems. 1.3 Working with Windows Operating System:- Structure of Windows, Windows Explorer, File and Folder Operations, The Search, The Recycle Bin, Adding or Removing New Programs using, Control Panel, Applications in windows (Paint, Notepad, WordPad, and Calculator) 1.4 Data Processing: Files and Records, File Organization (Sequential, Direct/Random, Index)	15

2	<p>Office Automation Tools:</p> <p>2.1 Definition of Information Technology (IT) Benefits of Information Technology (IT) Applications of Information Technology (IT)</p> <p>2.2 Office Automation Tools:</p> <p>2.2.1 MS-Word: Introduction, Starting MS-Word, MS-Word Screen and its Components, Elementary Working with MS-Word</p> <p>2.2.2 MS-Excel: Introduction, Starting MS-Excel, Basics of Spread sheet, MS-Excel Screen and Its Components, Elementary Working with MS-Excel</p> <p>2.2.3 MS-PowerPoint: Introduction, Starting MS-PowerPoint, Basics of PowerPoint, MS-PowerPoint Screen and Its Components, Elementary Working with MS PowerPoint.</p>	15
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Internship for Students if any: Not Applicable		
List of Recommended Books and Study Materials		
<ol style="list-style-type: none"> 1. Computer Fundamentals by: Anita Goel, Pearson Education India ISBN: 9788131742136 2. Connecting with Computer Science, by Greg Anderson, David Ferro, Robert Hilton, Course Technology, Cengage Learning, ISBN:9781439080351 3. Fundamentals of Computer : For undergraduate courses in commerce and management, IITL Education Solutions Limited, Pearson Education, ISBN:9788131733349 4. Introduction to Computer Science, 2/e, IITL Education Solutions Limited, Pearson Education, ISBN:9788131760307 5. Frontiers of Electronic Commerce, Ravi Kalakota, Andrew B. Whinston, Pearson Education, ISBN:9788177583922 6. Internet: The Complete Reference, Margaret Levine Young, Tata McGraw Hill Education Private Limited, ISBN: 9780070486997 7. On the Way to the Web: The Secret History of the Internet and Its Founders, A. Banks, Apress Publication, ISBN: 9781430208693 8. Computers and Commerce: A Study of Technology and Management at Eckert-Mauchly Computer Company, Engineering Research Associates, and Remington, Arthur L. Norberg, MIT Press (MA), ISBN:9780262140904 9. Essential of E-commerce technology by V. Rajaraman, Prentice Hall India Learning Private Limited ISBN 9788120339378 		
Scheme of Examination: 1. Internal Assessment: 30% and 2. External Assessment: 70%		
Scheme of Examination	Exam Format	Minimum Passing Marks
Continuous Internal Evaluation (CIE) (15 Marks)	<p>The subject teacher needs to adopt any two of the following methods for internal assessment:</p> <ul style="list-style-type: none"> • Offline Written Examination • Power Point Presentations • Assignments / Tutorials • Oral Examination • Open Book Test • Offline MCQ Test • Group Discussion • Analysis of Case Studies 	Min. 06 Marks (40% of Passing)
SEE / External Exam (35 Marks) (Total 2 Hours Duration)	<p>Instructions:</p> <p>Q. 1: Theory Question on Unit-1 OR Unit-2 = 08 Marks</p> <p>Q. 2: Numerical Problem on Unit-1 OR Unit-2 = 14 Marks</p> <p>Q. 3: Write Short Notes on all Units (Any 2 out of 4) = 08 Marks</p>	Min. 14 Marks (40% of Passing)
Total 50 Marks: Separate Passing for Internal Assessment (CIE) and External Exam (SEE)		

Restructured Syllabus (2024 Pattern as per NEP-2020)

Faculty: **COMMERCE & MANAGEMENT (Commerce)**

Program Name: **B.Com**

Program Code:

Class: F.Y.B.Com. Sem-I (SEC)

Subject: Business Accounting-I

Academic Year: 2024-2025

Sem. No.	Programme Name	Subject Code	Type of Course	Course Title	Credits	Lectures per Week in Clock Hour
I	B.Com		SEC	Business Accounting-I	2	2

Course Objectives:

1. To make students understand the concepts of the financial accounting and partnership accounts.
2. To impart the knowledge of accounting principles, concepts, conventions, and partnership accounts.
3. To make students understand the applicability of accounting principles, concepts, conventions, partnership accounts, and partnership accounts.
4. To teach the utility and practical use of accounting principles, concepts, conventions, and partnership accounts.

Unit	Title and Contents	No. of Lectures in Clock Hours
1	Meaning and Scope of Accounting: 1.1 Definition of Accounting and Need for Accounting 1.2 Development of Accounting and Accounting as Information System, and Qualitative characteristics of Accounting Information System 1.3 Book-Keeping and Accounting and Is Accounting a Science or an Art? 1.4 Accounting and other Disciplines: Accounting and Economics, Accounting and Statistics, Accounting and Mathematics, and Accounting and Law 1.5 Introduction of Branches of Accounting: Financial Accounting, Cost Accounting, Management Accounting, Human Resource Accounting, Environmental or Green Accounting, and Inflation Accounting 1.6 Functions, Objectives, Limitations, and end Users of Financial Accounting 1.7 Meaning and Nature of Accounting Principles: 1.7.1 Accounting Concepts: Business Entity, Going Concern, Money Measurement, Cost, Dual Aspect, Accounting Period, Period Matching of Cost and Revenue, Realization, and Accrual 1.7.2 Accounting Conventions: Conservatism, Full Disclosure, Consistency, and Materiality	5
2	Accounting Standards (AS): 2.1 Meaning, Scope and Objectives of Accounting Standards 2.2 Advantages and Disadvantages of Accounting Standards 2.3 Formation of Accounting Standards Board and its Objectives and Functions 2.4 Procedure for Issuing Accounting Standards by the ICAI	10

	<p>2.5 AS-2: Valuation of Inventories</p> <p>2.6 AS-5: Net Profit or Loss for the Period, Prior Period Items and Changes in Accounting Policies, and Ind AS-8: Accounting Policies, Changes in Accounting Estimate and Errors</p> <p>2.7 Numerical Problems on AS-2 and AS-5</p>	
3	<p>Partnership Firm and Piecemeal Distribution</p> <p>3.1 Meaning, Nature, Features and Importance of Partnership Firm</p> <p>3.2 The Indian Partnership Act 1932 (Important Provisions) and Partnership Deed and its Contents</p> <p>3.3 Limited Liability Partnership: Concept, Structure, Advantages, Procedure of Formation of Limited Liability Partnership, Difference between Limited Liability Partnership and Partnership Firm, and Difference between Limited Liability Partnership and Company</p> <p>3.4 Gradual Realization of Assets and Basis of Distribution:</p> <p>3.4.1 Order of Payments</p> <p>3.4.2 Proportionate Capitals Method: Statement Showing Surplus Capital & Statement Showing Piecemeal Distribution of Cash</p> <p>3.4.3 Maximum Loss Method: Statement Showing Piecemeal Distribution of Cash</p> <p>3.5 Numerical Problems on Proportionate Capital Method and Maximum Loss Method</p>	15

Course Outcomes: After completion of the course, students will be able:

1. To understand the accounting principles, concepts, conventions, and partnership accounts.
2. To apply accounting principles, concepts, conventions, and partnership accounts for accounting treatment.
3. To analyze the effects of accounting treatments.
4. To evaluate the impact of accounting treatments.
5. To create an independent accounting of the financial transactions.
6. To remember the accounting principles, concepts, conventions, and partnership accounts.

Teaching Methodology

1. Class Room Lectures
2. Guest Lectures of Professionals, Industry Experts etc.
3. Teaching with the help of ICT tools
4. Visits to various Professionals Units, Companies and Business / Industry Units
5. Group Discussion / Debates
6. Assignments, Tutorials, Presentations, Role Play etc.
7. YouTube Lectures developed by MHRD, UGC, Government of Maharashtra, University etc.
8. Analysis of Case Studies

Internship for Students if any: Not applicable

List of Recommended Books and Study Materials

1. A Textbook of Accounting for Management, 3rd Edition, S. N. Maheshwari, Suneel K. Maheshwari and Sharad Maheshwari, Vikas Publishing House Pvt. Ltd., New Delhi.
2. Financial Accounting for BBA, 2nd Edition, S. N. Maheshwari, Suneel K. Maheshwari and Sharad Maheshwari, 3rd Edition, Vikas Publishing House Pvt. Ltd., New Delhi.
3. Financial and Management Accounting, Dr. S. N. Maheshwari and Sharad Maheshwari, Sultan Chand & Sons (Educational Publishers), New Delhi.
4. Students Guide to Accounting Standards by D. S. Rawat, Taxmann Publication (P.) Ltd., New Delhi
5. Students' Guide to Accounting Standards including Introduction of Ind AS (CA/CMA Final), Dr. D. S. Rawat (FCA) and CA Nozer Shroff, Taxmaan Publication (P.) Ltd., New Delhi

6. Students' Guide to Ind AS Converged IFRSs (CA/CMA Final), Dr. D. S. Rawat (FCA) and CA Pooja Patel, Taxmaan Publication (P.) Ltd., New Delhi
7. Taxmann's Accounting Standards (AS), Notified under Companies Act 2013, Taxmaan Publication (P.) Ltd., New Delhi
8. Taxmaan's Illustrated Guide to Indian Accounting Standards (Ind AS), CA B. D. Chatterjee and CA Jinender Jain, Taxmaan Publication (P.) Ltd., New Delhi.
9. Financial Accounting (For B.Com and Foundation Course of CA, CS and CMA), S. N. Maheshwari, Suneel K. Maheshwari and Sharad Maheshwari, 3rd Edition, Vikas Publishing House Pvt. Ltd., New Delhi.
10. An Introduction to Accountancy, S. N. Maheshwari, Suneel K. Maheshwari and Sharad Maheshwari, Vikas Publishing House Pvt. Ltd., New Delhi.
11. Accountancy Volume-1 & 2, S. KR. Paul, Central Educational Enterprises (P) Ltd., Kolkata.
12. Advanced Accountancy (Theory, Method and Application for Professional Competence Course), R. L. Gupta, M. Radhaswamy, Sultan Chand & Sons, New Delhi.
13. Advanced Accountancy Volume-I & II, S. N. Maheshwari, Suneel K. Maheshwari and Sharad Maheshwari, Vikas Publishing House Pvt. Ltd., New Delhi.
14. Advanced Accounts Volume-I & II, M. C. Shukla, T. S. Grewal, S. C. Gupta, S. Chand and Company Limited, New Delhi.
15. Accounting for Management, N.P. Srinivas & M. Shaktivel Murugan, S. Chand Publication, New Delhi
16. Fundamental of Financial Management, Amit Singhal, S. Chand Publication, New Delhi
17. Accounting for Management, S. Ramanathan, Oxford University Press, New Delhi
18. Study Materials of ICAI, ICSI, ICMA
19. Journal of Chartered Accountants, Journal of Cost and Management Accountants and Journal of Company Secretary
20. For Limited Liability Partnership Formation: Refer Ministry of Corporate Affairs Website: mca.gov.in

Scheme of Examination: 1. Internal Assessment: 30% and 2. External Assessment: 70%

Scheme of Examination	Exam Format	Minimum Passing Marks
Continuous Internal Evaluation (CIE) (15 Marks)	The subject teacher needs to adopt any two of the following methods for internal assessment: <ul style="list-style-type: none"> • Offline Written Examination • Power Point Presentations • Assignments / Tutorials • Oral Examination • Open Book Test • Offline MCQ Test • Group Discussion • Analysis of Case Studies 	Min. 06 Marks (40% of Passing)
SEE / External Exam (35 Marks) (Total 2 Hours Duration)	Instructions: 1) <i>Question No. 1 is Compulsory.</i> 2) <i>Attempt any Two Questions from Question No. 2 to 5.</i> Q. 1: Fill in the Blanks = (05 Marks) Q. 2: Theory Question on Unit-1 = (15 Marks) Q. 3: A) Theory Question on Unit-2 = (07 Marks) Q. 3: B) Numerical Problem on Unit-2 = (08 Marks) Q. 4: Numerical Problem on Unit-3 = (15 Marks) Q. 5: Short Notes on all Units (Any 3 out of 5) = (15 Marks)	Min. 14 Marks (40% of Passing)
Total 50 Marks: Separate Passing for Internal Assessment (CIE) and External Exam (SEE)		