SANT GADGE BABA AMRAVATI UNIVERSITY, AMRAVATI

Teaching Learning and Examination Scheme: for the Degree of Bachelor of Commerce (Three Years-Six Semesters Bachelor's Degree Programme)

Faculty of Commerce & Management

As Per Uniform Structure Direction No-24/2026 Dated 22-04-2026

NEW National Education Policy (NEP) -2026-27

Syllabus

Three Years- Six Semesters / Four Years- Eight Semesters
Bachelor's Degree Programme
Teaching, Learning & Evaluation Scheme for the Degree of Bachelor of Commerce with the

Major Discipline/Subject- Accounting & Taxation

&

Minor with Business Dynamics

(Major, Major Elective, Minor, VSC, SEC, VEC, AEC,IP, FP, AI & GOE Basket)

SEMESTER - I to VI - Level 4.5 to 5.5

Effective from Academic Year 2026-27

The B.Com program aims to deliver a progressive, skill-focused curriculum with flexible major-minor speciaise pathways in Accounting & Taxation and Business Dynamics, empowering students with industry readiness, ethical responsibility and holistic growth through the following core objectives:

- Develop deep expertise in either Accounting & Taxation or Business Dynamics as a major discipline, backed by complementary functional knowledge in the chosen minor discipline.
- Apply modern financial practices, tax frameworks, strategic management principles and digital business tools to real-world commercial scenarios.
- Foster ethical decision-making, environmental awareness, communication and critical thinking to ensure professional employability at every progressive exit level.
- Through a flexible easy entry and exit framework leading to a Certificate, Diploma or Degree, the B.Com program equips students with targeted major and minor specializations in Accounting & Taxation and Business Dynamics, developing job-ready skills, digital financial literacy, ethical grounding and holistic personal growth.

This program aims to offer a learner-centric, skill-focused education ensuring flexible and seamless annual exam progression up to the third year and an extended seven-year completion window.

Program Specific Outcomes (PSOs) tailored for both major tracks.

These outcomes focus specifically on the functional skills and domain specific knowledge. On the successful completion of the selected Program, the students will be able to achieve the following objectives for their respective majors.

Track 1: Accounting & Taxation

1. PSO1: Prepare, analyze, and audit financial statements in accordance with applicable accounting standards (e.g., Ind AS/IFRS), regulatory requirements and internal control frameworks.

2. PSO2: Compute direct and indirect tax liabilities (including Income Tax and GST), file statutory returns and apply current tax laws to optimize tax planning for individuals and business entities.

3. PSO3: Apply cost accounting techniques, budgetary control and financial analytics to evaluate business performance, manage overheads and guide managerial decision-making.

4. PSO4: Utilize modern enterprise resource planning (ERP) systems, specialized accounting software and digital audit tools to streamline financial reporting and ledger management.

Track 2: Business Dynamics

1. PSO1: Formulate and execute business strategies, market analysis frameworks and operational workflows to adapt to dynamic commercial environments.

2. PSO2: Identify operational and financial risks while navigating corporate laws, contract frameworks and business regulations to ensure organizational compliance and resilience.

3. PSO3: Leverage modern digital platforms, e-commerce models and data-driven marketing strategies to drive customer engagement, growth, and brand positioning.

4. PSO4: Assess market opportunities, develop sustainable business models and manage cross-functional teams to drive innovation in start-ups or established enterprises.

INSTRUCTIONS TO THE PAPER SETTERS

Accademic Year 2026-27 and onwards

Total Marks to Theory Papers	**Distribution of unit wise Short /Long answers type Questions**
16+14=30	• Syllabus has been divided into units equal to the number of question in the paper. From each unit there will be a question either a long answer type or a short answer type. • For every question long answer type or short answer type there will be an alternative choice from the same unit however there will be no internal choice in a question. • Division of Marks between short answer type questions and long answer type questions will be 16 and 14 marks respectively.* • Each short answer type question shall contents two short sub questions with no internal choice. * **There shall be 2 Short Answer type Questions on any two units out of 4 units, with internal choice having weightage of 4 marks each (2×4×2units)=16 Marks)** * **There shall be 2 Long Answer type Question from rest two units out of 4 units with internal choice having weightage of 7 marks each (Total 2×7=14)**
Total Internal Marks	**Distribution of Marks**.
20	**Internal Assessment (College Level) Marks: 20** Course teacher will have the liberty to choose from a variety of assessment tools/methods (Class test, Assignment, Record Book, Tutorial, Seminar, Case Study, Field Work, Project Work, quiz or MCQs) which may be deemed to be appropriate for assigning the relevant course outcome. *[Note: Continuous Assessment Tests (CAT) as per NEP scheme]*

Sant Gadge Baba Amravati University, Amravati

Faculty: Commerce and Management

Teaching Learning & Examination Scheme for the Three Years (Six Semesters) or Four Years (Eight Semesters) (Honours/Honours with Research) leading to the Degree of

Bachelor of Commerce NEP-2020 B.Com. Part- (I) Semester-I

Mode of Teaching	Vertical No.	The Vertical	Type of Course	Course Code	Course Name	Credit	Workload	Vertical Workload
Classroom Teaching/ Outdoor/ Field	**a/b**	Major/ Minor	Theory1	400100	Financial Accounting	2	2	8
			Theory2	400101	Indian Contract Act-1	2	2	
			Theory3	400102	Dynamics Of Management-I	2	2	
			Theory4	400103	Micro Economics-1	2	2	
	c	Generic/Open Elective *(Any two papers of other than faculty basket) (2x2 Credits=4 Credits)*	Theory1	400104	Introduction of Share Market	4	4	4
			Theory2	400105	Introduction to Accounting			
			Theory3	400106	English			
			Theory4	400107 **M,H,S,U,P,SE**	Marathi, Hindi, Sanskrit, Urdu, Pali Supplementary English			
	d	VSC	Practical	NA	NA	NA	NA	NA
		SEC	Practical-I	400108	Computer Skills-1	2	4×No.of Batches	4xNo.of Batches
	e	AEC(ENG)	Demonstrative	400109	English	1	2×No.of Batches	2×No.of Batches
		AEC(MIL)	Demonstrative	400110 **M,H,S,U,P SE**	Marathi, Hindi, Sanskrit, Urdu, Pali, Supplementary English	1	2×No.of Batches	2×No.of Batches
		IKS(Generic)	Theory	400111	Indian Knowledge System	2	2	2
		VEC(MIL)	Theory	125302	Understanding India, Environmental Science/ Education, Digital & Technical Solutions (VEC-I)	2	2	2
	F	CC	Outdoor	--	--	2	2	2
		Total				22	26*	26*

***In vertical 'd' SEC & vertical 'e' AEC workload will be counted according to number of batches admitted hence total workload will increase.**

Sant Gadge Baba Amravati University Amravati

Faculty: Commerce and Management

Teaching Learning& Examination Scheme for the Three Years (Six Semesters) or Four Years (Eight Semesters) (Honours/ Honours with Research) leading to the Degree of

Bachelor of Commerce NEP-2020 B.Com.Part- (I) Semester-II

Mode of Teaching	Vertical No.	The Vertical	Type of Course	Course Code	Course Name	Credit	Workload	Vertical Workload
Classroom Teaching/ Outdoor/ Field	**a/b**	Major/ Minor	Theory5	400200	Advance Accountancy	2	2	8
			Theory6	400201	Indian Contract Act-II	2	2	
			Theory7	400202	Dynamics of Management –II	2	2	
			Theory8	400203	Micro Economics–II	2	2	
	c	Generic/Open Elective *(Any two papers of other than faculty) basket) (2x2 Credits=4 Credits)*	Theory5	400204	Basics of Economics	4	4	4
			Theory6	400205	Entrepreneurship Development			
			Theory7	400206	English			
			Theory8	**400207 M,H,S,U,P,SE**	Marathi, Hindi, Sanskrit, Urdu, Pali Supplementary English			
	d	VSC	Practical-1	400208	(Any one from the following two subjects) Accounting with Tally/ Event Planning and Management	2	4×No.of Batches	8xNo.of Batches
		SEC	Practical- II	400209	Computer Skills-II	2	4×No.of Batches	
	e	AEC(ENG)	Demonstrative	400210	English	1	2×No.of Batches	2×No.of Batches
		AEC(MIL)	Demonstrative	**400211 M,H,S,U,P,SE**	Marathi, Hindi, Sanskrit, Urdu, Pali, * Supplementary English	1	2×Noof Batches	2×No.of Batches
		VEC	Theory	125303	Understanding India, Environmental Science/ Education, Digital & Technical Solutions	2	2	2
	f	CC	Outdoor	--	--	2	4	4
		Total	--	--	--	22	30*	30*

***In vertical 'd'VSC, SEC& vertical 'e' AEC workload will be counted according to number of batches admitted hence total workload will increase. *SE = Supplimentory English**

Sant Gadge Baba Amravati University, Amravati

Faculty: Commerce and Management

Teaching Learning& Examination Scheme for the Three Years (Six Semesters) or Four Years (Eight Semesters) (Honours / Honours with Research)

leading to the Multidiscipline Degree Bachelor of Commerce (NEP-2020)B.Com.(Part-II)Semester.-III

(Major in Accounting and Taxation and Minor in Business Dynamics)

1Mode of Teaching	Vertical No.	The Vertical	Type of Course	Course Code	Course Name	Credits	Work load of Periods	Vertical Workload
Classroom Teaching/Outdoor/Field	a	Major	Theory9	401300	Company Accounting	2	2	8
			Theory10	401301	Company Law	2	2	
			Theory11	401302	Income Tax-I	2	2	
		IKS (Major Specific)	Theory	401303	History of Commerce & Accounting	2	2	
	b	Minor	Theory1	401304	Direct Tax	2	2	4
			Theory2	401305	Accounting for Joint Stock Companies	2	2	
	c	Generic/Open Elective Course (Any One)	Theory9	401306	Principles of Company Law	2	2	2
			Theory10	401307	English			
			Theory11	401308 M,H,S,U,P	Business Marathi, Business Hindi, Sanskrit, Urdu, Business Pali			
	d	VSC	Practical-II	401309	Database Management Skill	2	4xNo.of Batches	4xNo.of Batches
	e	AEC(English)	Demonstrative	401310	English	1	2xNo.of Batches	2xNo.of Batches
		AEC(MIL) (Anyone)	Demonstrative	**401311 M,H,S,U,P,SE**	Marathi/Hindi/Sanskrit/Urdu/Pali/ Supplementary English	1	2xNo.of Batches	2xNo.of Batches
	f	FP/CES	Practical-I	401312	Field Project/ Community Engagement & Services	2	4	8
		CC	Outdoor			2	4	
		Total				22	30*	30*

***In vertical 'd' VSC & vertical 'e' AEC workload will be counted according to number of batches hence total workload will increase.**

Note:1)Students who choose Accounting and Taxation as their major subject will have to select Business Dynamics as their minor subject.

2)Students who choose Business Dynamics as their major subject will have to select Accounting and Taxation as their minor subject.

Sant Gadge Baba Amravati University, Amravati

Faculty: Commerce and Management

Teaching Learning & Examination Scheme for the Three Years (Six Semesters) or Four Years (Eight Semesters) (Honours/ Honours with Research) leading to the Multidiscipline Degree **Bachelor of Commerce (NEP-2020) B. Com. Part-(II) Semester. IV**

(Major in Accounting and Taxation and Minor in Business Dynamics)

Mode of Teaching	Vertical No.	The Vertical	Type of Course	Course Code	Course Name	Credits	Workload	Vertical Workload
Classroom Teaching/Outdoor /Field	A	Major	Theory12	401400	Advance Corporate Accounting	2	2	**8**
			Theory13	401401	Business Mathematics & Statistics	2	2	
			Theory14	401402	Income Tax-II	2	2	
			Theory-15	401403	Forensic Accounting In India	2	2	
	B	Minor	Theory 3	401404	Fundamentals of Statistics	2	2	4
			Theory 4	401405	Corporate Accounting	2	2	
	C	Generic/Open Elective Course (Any One)	Theory12	401406	Consumer Protection Act-2019	2	2	2
			Theory13	401407	English			
			Theory14	**401408 M,H,S,U,P**	Business Marathi, Business Hindi, Sanskrit, Urdu, Business Pali			
	D	VSC	Practical–III	401409	Spreadsheet Skills	2	4xNo.of Batches	4xNo.of Batches
		SEC	Practical-III	NA	NA	NA	NA	
	E	AEC(English)	Demonstrative	401410	English	1	2xNo.of Batches	2xNo.of Batches
		AEC(MIL) (Any One)	Demonstrative	**401411 M,H,S,U,P,SE**	Marathi/Hindi/Sanskrit/Urdu/Pali / Supplementary English	1	2xNo.of Batches	2xNo.of Batches
	F	FP/CES	Practical-II	401412	Field Project/Community Engagement and Service	2	4	8
		CC	Outdoor			2	4	
		Total				**22**	**30***	**30***

***In vertical 'd' VSC & vertical 'e' AEC workload counted according to number of batches admitted due to that total workload will be increase.**

Sant Gadge Baba Amravati University, Amravati

Faculty: Commerce and Management

Teaching Learning & Examination Scheme for the Three Years (Six Semesters) or Four Years (Eight Semesters) (Honours/ Honours with Research) leading to the Multidiscipline Degree

Bachelor of Commerce (NEP-2020) B. Com. – PART- (III) Semester- V (2026-2027)

Major in **Accounting and Taxation** and Minor in Business Dynamics

Mode of Teaching	Vertical No.	The Vertical	Type of Course	Course Code	Course Name	Credits	Workload	Vertical Workload
Class room Teaching/Outdoor /Field	a	Major	Theory 16	401500	Basics of Cost Accounting	2	2	**08**
			Theory 17	401501	Basics of Management Accounting	2	2	
			Theory 18	401502	Income Tax-III	2	2	
			Theor y -19	401503	Auditing	2	2	
		Major (Elective) **Any one Group**	**Group A** Theory 1 & 2	401504	1) Analysis of Financial Statements	2	2	**04**
				401505	2) E-Commerce-I	2	2	
			Group B Theory 1 & 2	401506	1) Business Statistics	2	2	
				401507	2) Consumer Protection Act-2019	2	2	
	b	Minor	Theory 5	401508	Cost Accounting-I	2	2	**04**
			Theory 6	401509	Management Accounting-I	2	2	
	c	**Gen/.O. Elective**	NA	NA	NA	NA	NA	**NA**
	d	VSC	Practical-IV	401510	Internet & World Wide Web- I	2	4x No of batches	**08** x No. of batches
		SEC	Practical- III	401 511	Negotiable Instruments	2	4x No of batches	
	e	AEC	NA	NA	NA	NA	NA	**NA**
	f	FP/CES	Project	401512	F. P. /Community Engagement & Services	2	4	**04**
		Total				**22**	**28***	**28***

***In vertical 'd' VSC, SECworkload will be counted according to number of batches hence total workload will increase.**

Note: As per Notification no. 241/2025 dated 24-12-2025 Subject **'Fundamental of Artificial Intelligence'** is added in Semester- V from the Academic Session 2026-2027 on wards addition to the above mentioned verticals. Question paper shall be set and evaluated by the college/ Department.

Sant Gadge Baba Amravati University, Amravati

Faculty: Commerce and ManagementTeaching Learning & Examination Scheme for the Three Years (Six Semesters) or Four Years (Eight Semesters) (Honours/ Honours with Research)leading to the Multidiscipline Degree

Bachelor of Commerce (NEP-2020)B. Com. –PART (III) Semester- VI (2026-2027)

Major in Accounting and Taxation and Minor in Business Dynamics

Mode of Teaching	Vertical No.	The Vertical	Type of Course	Course Code	Course Name	Credits	Work load	Vertical Workload
Classroom Teaching/Outdoor/Fie	a	Major	Theory 18	401600	Advanced Cost Accounting	2	2	**08**
			Theory 19	401601	Advanced Management Accounting	2	2	
			Theory 20	401602	Indirect Tax	2	2	
			Theory 21	401603	Indian Competition Act 2002	2	2	
		Major (Elective) **Any One Group**	**Group A** Theory 3 & 4	401604	Accounts for Banking & Insurance Companies	2	2	**04**
				401605	E-Commerce-II	2	2	
			Group B Theory 3 & 4	401606	Indian Accounting Standards	2	2	
				401607	Financial Crime and Cyber Law	2	2	
	b	Minor	Theory 7	401608	Cost Accounting-II	2	2	**04**
			Theory 8	401609	Management Accounting-II	2	2	
	c	Generic/Open Elective	NA	NA	NA	NA	NA	**NA**
	d	VSC	Practical-V	401610	Internet & World Wide Web- II	2	4 x No.of batches	**4x No.of batches**
		SEC	NA	NA	NA	NA	NA	**NA**
	e	AEC	NA	NA	NA	NA	NA	**NA**
	f	Internship/Apprenticeship	OJT	401611	Internship/Apprenticeship	4	8	**08**
		FP/CES	NA	NA	NA	NA	NA	**NA**
		Total				**22**	**28***	**28***

***In vertical 'd' VSC workload will be counted according to number of batches hence total workload will increase.**

Sant Gadge Baba Amravati University, Amravati

Faculty: Commerce and Management

Examination Scheme for the Three Years (Six Semesters) or Four Years (Eight Semesters) (Honours/ Honours with Research)leading to the Multidiscipline Degree

Bachelor of Commerce (NEP-2020) B. Com. –PART (I to VI) Semester- I to VI (2026-2027)

Major in Accounting and Taxation and Minor in Business Dynamics

Examination, Evaluation and Assessment Scheme

Verticals	Name of the Vertical	Mode of Exam. Evaluation & Assessment.	Theory				Practical				Total Marks	
			External Marks		Internal Marks		External Marks		Internal Marks			
			Max.	Min.	Max.	Min.	Max.	Min.	Max.	Min.	Max.	Min.
A	Major	External& Internal	30	9	20	6	—	—	—	—	50	20
B	Minor	External& Internal	30	9	20	6	—	—	—	—	50	20
C	GOEC	External& Internal	30	9	20	6	—	—	—	—	50	20
D	VSC	External& Internal					30	9	20	6	50	20
	SEC	External& Internal					30	9	20	6	50	20
E	AEC (Eng.&MIL)	External& Internal					15 15	5 5	10 10	3 3	25 25	10 10
	IKS (Generic)	External& Internal	30	9	20	6	—	—	—	—	50	20
	VEC	External& Internal	30	9	20	6	—	—	—	—	50	20
F	Internship/ Apprenticeship	External& Internal	Assessment of the Internship / Apprenticeship / Field project / Community engagement program shall be done through SOP, appointing external examiner by HEI Principal from Industry / Organization /Academia. The mentor faculty shall be the internal examiner.Itshallbeevaluatedbygivingmaximum50marksper2 credits.									
	FP/CEP	External& Internal										
	CC	Internal	Assessment of the CC shall be performance based on different activities/ practices mentioned in the direction at the various levels.									

B. Com. I (NEP) (Semester-I)
Vertical A/B: Major/Minor
Subject Title: Financial Accounting

Level	Semester	Course code	Course Name	Credits	Teaching Hours	Exam Duration	Max Marks
4.5	**I**	**400100**	**Financial Accounting**	**2**	**30**	**2 Hr.**	**50**

Course Outcomes: Upon completion of this course, the students will be able to:

- Understand the historical development of accounting, differentiate between Bookkeeping and Accountancy.
- Define Bookkeeping and Accountancy and apply their objectives and methods.
- Examine the Double-Entry system including its features, benefits and drawbacks.
- Apply the golden rules of debit and credit in journal entries, considering GST.
- Learn to pass opening and closing entries in sole proprietorships.
- Identify cash-related entries and determine closing cash in various scenarios.
- Utilize subsidiary books in place of ledgers for large businesses.
- Prepare balance sheets for businesses.
- Prepare financial statements for sole proprietorships with various adjustments.

Unit	Contents	Teaching Hours
Unit-I	1`.1 History of Book-keeping and Accountancy, Meaning and Definition of Book-keeping and Accountancy, Distinguish between Bookkeeping and Accountancy, Objectives of Accountancy, Methods of Book-keeping 1.2 Accounting Concepts and Conventions 1.3 Double Entry System: Meaning, Characteristics	**7**
Unit-II	2.1 Journal Entries: With and without GST related entries, Compound entries, Discount related entries. 2.2 Ledger Posting and Balancing 2.3 Opening entries and Closing entries 2.4 Preparation of Trial Balance	**8**
Unit-III	3.1 Subsidiary books: Meaning, Advantages; Purchase Book and Sales Book, Purchase Return Book, Sales Return Book, Bills Receivable Book, Bills Payable Book. 3.2 Cash Book: Meaning, Importance, Characteristics, Utility of Cash Book, maintaining a Cash Book, Sources of Writing the Cash Book. 3.3 Types of Cash Book: Simple Cash Book, Double Columnar Cash Book and Triple Columnar Cash Book.	**7**
Unit-IV	4.1 Final Accounts of Proprietary Concerns: Need of Final Accounts, Preparation of Trading Account, Profit and Loss Account and Balance Sheet, Problems on Final Accounts. 4.2 Adjustments: Prepaid Expenses, Outstanding Expenses, Accrued Income, Unearned Income, Depreciation, Interest on Capital, Interest on Drawing, Provision for Bad and Doubtful Debts, Provision for Discount, Closing Stock, Problems on Final Accounts with Adjustments	**8**

Total 50 Marks Division:
External Theory Exam (University level): 30 Marks

Internal Assessment (College Level) Marks: 20

Course teacher will have the liberty to choose from a variety of assessment tools/methods (Class test, Assignment, Record Book, Tutorial, Seminar, Case Study, Field Work, Project Work, quiz or MCQs) which may be deemed to be appropriate for assigning the relevant course outcome.

[Note: Continuous Assessment Tests (CAT) as per NEP scheme]

Books:

1. Dr. Sehgal Ashok & Dr. Sehgal Deepak: Fundamentals of Accounting, Taxmann Allied Services P. Ltd., New-Delhi
2. Gupta, R. L.&Radhaswamy, M: Financial Accounting. Sultan chand and Sons, New Delhi.
3. Monga J. R. AhujaGirish&Sehgal Ashok : Financial Accounting: Mayur Paper Back, Noida Shukla, M. C., Grewal T S. & Gupta, S. C.: Advanced Accounts ; S. Chand & Co. New Delhi.
4. Compendium of Statement and Standards of Accounting: The Institute of Chartered Accountants of India, New Delhi.
5. Ashok Banerjee : Financial Accounting; Excel Books, New Delhi-110028.
6. N. Vinayakam, P.L. Mani, K.L. Nagarajan: Principles of Accountancy; Eurasia Publishing House (Pvt.) Ltd., New Delhi-110 055
7. R.R. Gupta: Advanced Accountancy, Kalyani publishers, NewDelhi
8. Jain, Narang: Advanced Accountancy.
9. Maheshwari S. N. &Maheshwari S. K. An Introduction to Accountancy, Vikash Publishing House Pvt. Ltd. New Delhi
10. William Pickles: Accountancy, Sir Isaac Pitman & Sons. Ltd., London
11. Dr. Gupta J.D, Dr. Kedia Shelendra, Pandey Rameshwar, Janvi R Ghumnani: Introduction to Accounting, Shree Balaji Prakashan, Nagpur

A. Mukherjee, M.Hanif: Modern Accountancy; Tata McGraw Hill Publishing Co. Ltd.

12. P.C. Tulsian: Accountancy; Tata McGraw Hill Publishing Co. Ltd.
13. Monga, Gandhi, Kadu: Advanced Accounts; National Publishing House.
14. Chakraborti&Chakraborti: Advanced Accounting, Moulik Library,Culcutta-9
15. R.L. Gupta & V.K. Gupta: Fundamentals of Accounting, Sultanchand& Sons New Delhi.
16. Dr. Gupta J. D, Dr. Chandak S. S. & Dr. LadheP. N.: Advanced Accounting, ShriBalajiPrakashan, Nagpur.
17. T.P Ghosh, :Fundamentals of Accounting, SultanChand&SonsNew Delhi.
18. Mohota V.R.: Fundamentals of Accounting: Rashi publication, Arni, Distt. Yavatmal.
19. N.P.Agrawal, S.C.Jain, Sharma, Shah,Mangal, : Ramesh Book Depot, Jaipur (Hindi, English)
20. Agarwala A, N. &Agarwala K. N.: Higher Sciences of Accountancy; KitabMahal, Allahabad. (Hindi and English)

Web Links & E-Contents:

1. https://web.ung.edu/media/university-press/Principles-of-FinancialAccounting.pdf?t=1542408454385
2. https://drnishikantjha.com/booksCollection/Financial%20Accounting%20-%20BMS%20.pdf
3. https://www.ddegjust.ac.in/studymaterial/mba/cp-104.pdf
4. https://ebooks.lpude.in/management/bba/term_2/DMGT104_FINANCIAL_ACCOUNTIN G.pdf
5. https://icmai.in/upload/Students/Syllabus-2016/Foundation-Paper2-09042021pdf
6. https://www.ddegjust.ac.in/studymaterial/bba/bba-104.pdf
7. https://ddceutkl.ac.in/Syllabus/Financial-Accounting.pdf

B. Com. I (NEP) (Semester-I)
Vertical A/B: Major/Minor
Subject Code: 400101 Subject Title: Indian Contract Act-I

Level	Semester	Course code	Course Name	Credits	Teaching Hours	Exam Duration	Max Marks
4.5	**I**	**400101**	**Indian Contract Act-I**	**2**	**30**	**2 Hr.**	**50**

Course Outcomes: Upon completion of this course, the students will be able to:

1. Define, distinguish and apply the basic concepts and terminology of the Law of Contract.
2. Define and distinguish the various processes involved in formation of contract.
3. To gain the knowledge, consideration, capacity to contract and consent.
4. Identify performance of contract and appropriation of payment quasi contract, econtract and modes of discharge of contract.

Unit	Contents	Teaching Hours
Unit-I	Basic Introduction to law, Law of Contract: Introduction, Essential elements of a Contract, Formation of a Valid Contract.	07
Unit-II	Definition of Agreement & Contract, Kinds of Agreements, kinds of Contract, Offer & Acceptance: Essentials, Communication of proposal and acceptance, Revocation of Communication and Acceptance	08
Unit-III	Legality of Object & Consideration, Capacity to Contract, Consent & Free Consent, Voidable Contract, Void Agreements, Contingent Contract	07
Unit-IV	Performance of Contract and Appropriation of Payments, Quasi Contract, E-Contract, Modes of Discharge of Contract, Breach of Contract – Consequences & Remedies.	08

Total 50 Marks Division:
External Theory Exam (University level): Marks: 30
Internal Assessment (College Level) Marks: 20

Course teacher will have the liberty to choose from a variety of assessment tools/methods (Class test, Assignment, Record Book, Tutorial, Seminar, Case Study, Field Work, Project Work, quiz or MCQs) which may be deemed to be appropriate for assigning the relevant course outcome.
[Note: Continuous Assessment Tests (CAT) as per NEP scheme]

Reference Books:

1. Business Law for management Vol. I, K. R. Bulhandani, Himalaya Publishing House
2. Mercantile law: M C Shukla S.Chandand company limited, New Delhi
3. Business Regulatory and Framework- Sai Jyoti Publication, Nagpur- Dr. S. R. Raghuwanshi, Dr. A. S. Khandekar, Dr. V. W. Jaswante, Dr. R. O. Oza.
4. Business law P. C. Tulsian Tata Mc-grawHill Publishing Company limited ,New Delhi H
5. Business Law: C. L. Bansal, Taxman's, New Delhi
6. GST Ready Reckoner V. S. Date,Taxman's New Delhi
7. Indian Contact Act. & Sales of Goods Act: P. Sarvenavel, S. Sumathi, Himalaya Publishing House, New Delhi.
8. Mercantile Law: N.D.Kapoor, Sultan Chand & Sons Educational Publishing. New Delhi.
9. Business Regulatory Framework: Dr. Ashish P. Mohata Sai Jyoti Publication.
10. व्यवसाय नियमन विषयक कायधांची रचना, डॉ.राधेश्याम चौधरी, प्रा कोटक .तुषार एम .Sai Jyoti Publication.
11. व्यवसाय नियामक व मंडल कायदाः अरविंद शिंदे , जाधव, खडसे व नेउलकर, अनुराधा प्रकाशन, नागपूर
12. व्यवसाय नियामक कायदे रचना आणी कंपनीयांच्या कायदा, एउखळकर .एस ., प पिम्पलापुळे प्रकाशन, नागपूर

B. Com. I (NEP) (Semester-I)
Vertical A/B: Major/Minor
Subject Code: 400102 Subject Title: Dynamics of Management-I

Level	Semester	Course code	Course Name	Credits	Teaching Hours	Exam Duration	Max Marks
4.5	I	400102	Dynamics of Management-I	2	30	2 Hr.	50

Course Outcomes:

1. By the end of this course, students will be able to
2. Understand various theories of management
3. Develop the ability to analyze and apply management concepts in real-world.
4. Understanding the key functions and processes of business management.
5. Compare and differentiate the management philosophies

Unit	Contents	Teaching Hours
Unit-I	Henry Fayol (1841-1925): Background of the theory, Major contributions - 14 Principles of Management, Applications of the theory & Criticisms.	7
Unit-II	F. W. Taylor (1856-1915): Background of the theory, Major contributions-Scientific Management, Applications of the theory & Criticism.	8
Unit-III	George Elton Mayo (1880-1949): Background of the theory, Major contributions Hawthorne Experiments, Applications of the theory & Criticism.	7
Unit-IV	Peter Drucker (1909-2005): Background of the theory, Major contributions Management by Objectives (MBO), Applications of the theory & Criticism.	8

Total 50 Marks Division:
External Theory Exam (University level): Marks: 30
Internal Assessment (College Level) Marks: 20

Course teacher will have the liberty to choose from a variety of assessment tools/methods (Class test, Assignment, Record Book, Tutorial, Seminar, Case Study, Field Work, Project Work, quiz or MCQs) which may be deemed to be appropriate for assigning the relevant course outcome.

[Note: Continuous Assessment Tests (CAT) as per NEP scheme]

Reference Books:

1. Ramaswmy,T. (2010): Principles of Management, Himalaya Publishing House, Mumbai.
2. देशमुख ,प्रभाकर) २००३: (व्यवसाय व्यवस्थापनाची मुल तत्वे ,पिंपळापुरे पब्लिकेशन्स ,नागपूर
3. Priciples of Business Management. Dr. Anil Kumar Rathod, Dr. Pravin Deshmukh & Dr. Dinesh Nichit, Anuradha Publication, Nagpur.
4. Prasad,L.M. (2019): Principles & Practice of Management, Sultan Chand & Sons, New Delhi.
5. North Maharashtra University e-book published on their website: https://old.nmu.ac.in/Portals/46/SLM/SLM%20S.Y.%20B.Com.%20Business%20Management.pdf
6. Khushpat Jain, Apeksha Jain and Viplav Jain (2021), Business Organization and Management, Himalaya Publishing House, New Delhi

B. Com. I (NEP) (Semester-I)
Vertical A/B: Major/Minor
Subject Code: 400103 Subject Title: Micro Economics-I

Level	Semester	Course code	Course Name	Credits	Teaching Hours	Exam Duration	Max Marks
4.5	I	400103	Micro Economics-I	2	30	2 Hr.	50

Course Outcomes: Upon completion of this course, the students will be able to:

1. Understand the core concepts of Micro-Economics and their application in business decision making.
2. Analyze consumer and producer behavior.
3. Evaluate the role of markets in resource allocation and price determination.
4. Apply microeconomic principles to contemporary economic issues.

Unit	Contents	Teaching Hours
Unit-I	Introduction to Micro-Economics: 1.1 Introduction to economics: Scarcity, choice, and opportunity cost. 1.2 Basic economic problems: What, how, and for whom to produce. 1.3 The market system: Demand, Supply, and price determination. 1.4 Circular flow of income.	7
Unit-II	Theory of Demand and Consumer Behavior 2.1 Cardinal vs. Ordinal Utility Theory 2.2 Law of Diminishing Marginal Utility 2.3 Indifference Curve Analysis and its Applications 2.4 Law of Demand and its determinants	8
Unit-III	Elasticity of Demand: 3.1 Concept of Elasticity of Demand 3.2 Types of Elasticity of Demand 3.3 Measurement of Elasticity of Demand 3.4 Determinant of Elasticity of Demand	7
Unit-IV	Theory of Production and Cost Analysis: 4.1 Production Function: Short Run vs. Long Run 4.2 Types of Costs: Fixed, Variable, Average, Marginal Cost 4.3 Economies of Scale 4.4 Diseconomies of Scale	8

Total 50 Marks Division:

External Theory Exam (University level): Marks: 30
Internal Assessment (College Level) Marks: 20

Course teacher will have the liberty to choose from a variety of assessment tools/methods (Class test, Assignment, Record Book, Tutorial, Seminar, Case Study, Field Work, Project Work, quiz or MCQs) which may be deemed to be appropriate for assigning the relevant course outcome.

[Note: Continuous Assessment Tests (CAT) as per NEP scheme]

Reference Books:

1. Pindyck, R.S. & Rubinfeld, D. Microeconomics. Pearson Education Publications.
2. Mankiw, N. G. Principles of Microeconomics, Cengage Learning Publications.
3. Tandon, P. A Textbook of Microeconomic Theory. Sage Publications.
4. Mehta, P.K. & Singh, M. Introductory Micro Economics. Taxmann Publications
5. . Dwivedi, D.N. Microeconomics: Theory and Applications. Vikas Publishing House.
6. Sachdeva, A. Micro Economics Theory and Applications, Kusum Lata Publications.

7. Salvatore, D. Microeconomic Theory, McGraw-Hill, Education.
8. Case, K.E., Fair, R.C. & Oster, S.E.: Principles of Micro-Economics, Pearson Publications.
9. Nicholson, W. & Snyder, C.: Micro-Economic Theory: Basic Principles and Extensions, Cengage Publications.
10. Samuelson, P.A., Nordhaus, W.D. Microeconomics, McGraw-Hill Education.
11. Chaturvedi, D.D. & Mittal, A. Principles of Microeconomics. Kitab Mahal Publications, New Delhi.
12. Principles of Microeconomics by N. Gregory Mankiw (latest edition)
13. Microeconomics by Robert S. Pindyck and Daniel L. Rubinfeld (latest edition)
14. Fundamentals of Microeconomics by Carl E. Walsh (latest edition) Page7of26
15. Dr. Tiwari G. S.: Principles of Economics, Dyanpath Publication. ONLINE RESOURCES AND SIMULATIONS FROM KHAN ACADEMY ECONOMICS
16. https://www.khanacademy.org/economics-finance-domain/

Note: Learners are advised to use the latest edition of readings

B. Com. I (NEP) (Semester-I)

Vertical C: Generic Open Elective

Subject Code: 400104

Subject Title: Introduction to Share Market

Level	Semester	Course code	Course Name	Credits	Teaching Hours	Exam Duration	Max Marks
4.5	**I**	**400104**	**Introduction to Share Market**	**2**	**30**	**2 Hr.**	**50**

Course Outcomes:

Upon completion of this course, the students will be able to:

1. Understand the basic terms of share market
2. Gain the knowledge of the basic functioning of share market.
3. Understand the regulation of share market
4. Understand the concepts of primary and secondary market.

Unit	Contents	Teaching Hours
Unit-I	Saving & Investment: Concept, meaning of liquidity, returns & risk; Conceptual ratio of liquidity, returns & risk; Investment strategies, Investment & portfolio management.	**08**
Unit-II	Capital Market: Concept, Features, Nature and Objectives of Capital Market, Functions and Importance of capital market, SEBI- organizational structure, Powers and Responsibilities and Role of SEBI in Money and Capital market, Primary market vs Secondary market.	**08**
Unit-III	Stock Exchange in India – Concept & Types of Shares & Bonds, Initial Public Offering (IPO), Offer for sale (OFS). Role & work of BSE, NSE, MCX, Indices in Indian market (Sensex, Nifty50, Nifty Bank, Nifty midcap 100, Nifty small cap).	**08**
Unit-IV	Demat & Depositary: Concept of demat account, Concept of depositary, functioning of Depositaries, Meaning & role of NSDL & CDSL, Difference between NSDL & CDSL.	**06**

Total 50 Marks Division:

External Theory Exam (College level): Marks: 30

Internal Assessment (College Level) Marks: 20

Course teacher will have the liberty to choose from a variety of assessment tools/methods (Class test, Assignment, Record Book, Tutorial, Seminar, Case Study, Field Work, Project Work, quiz or MCQs) which may be deemed to be appropriate for assigning the relevant course outcome.

[Note: Continuous Assessment Tests (CAT) as per NEP scheme]

Reference Books:

1. Investing In Stock Markets - Shiv Das, Publication: Shiv Das & Sons
2. Indian Share Market For Beginners: Indian Stock Market Basics – Vipin Kats, Publication: Cinnamonteal Publisher
3. How Can Make Money Trading With Charts –Ashwani Gujral, Publication: Vision Books
4. Introduction to Share market: Dr. S.R. Raghuwanshi,Dr. A.S. Khandekar,Dr. G.S. Chawale, Sai Jyoti Publication , Nagpur

B. Com. I (NEP) (Semester-I)
Vertical C: Generic Open Elective
Subject Code: 400105
Subject Title: Introduction to Accounting

Level	Semester	Course code	Course Name	Credits	Teaching Hours	Exam Duration	Max Marks
4.5	I	400105	Introduction to Accounting	2	30	2 Hr.	50

Course Outcomes:

Upon completion this course, the students will able to:

- Grasp Accounting Fundamentals, understand the history and evolution of accounting, key concepts, and conventions, define accounts, differentiate accounting users, compare single and double entry systems and apply the Golden Rules of Accounting.
- Master the Accounting Cycle, describe the accounting cycle, define and analyze journals and ledgers, explain subsidiary books, construct and interpret Trial Balances and correct common accounting errors theoretically.
- Understand Accounting Elements, define and classify assets, explain asset valuation, liabilities and equity, identify loan sources and differentiate between income and expenditures.
- Prepare Final Statements, explain the theory and format of Manufacturing, Trading, Profit and Loss Accounts, calculate Gross Profit, Net Profit, Net Profit before tax and Net profit after tax.

Unit	Contents	Teaching Hours
Unit-I	1.1 Accounting History 1.2 Concepts and Conventions 1.3 Definition of Accounts, Accounting Users 1.4 Accounting system: Meaning of Single Entry System and Double Entry System, Advantages of Double Entry system 1.5 Golden Rules of Accounting	**8**
Unit-II	2.1 Accounting Cycle: Definition of Journal, Types of Journal, Ledger; Meaning and Proforma of Journal and Ledger 2.2 Subsidiary books: meaning and proforma 2.3 Trial balance: objectives, methods and proforma 2.4 Meaning of Error of Omission, Error of Commission, Errors of Principles and Compensatory Errors.	**7**
Unit-III	3.1 Accounting Terms: Assets: Definition of Assets, Characteristics, Objective of Assets Valuation 3.2 Type of Assets: Fixed Assets, Current Assets, Financial Investments, Intangible Assets 3.3 Liabilities: Nature, Measurement of Liabilities 3.1 Classification of Liabilities: Current Liabilities, Long-term Liabilities, Short-term Liabilities and Contingent Liabilities 3.4 Equity: Share Capital, Types of Share Capital 3.5 Loans: Sources of Secured Loan, Sources of Unsecured Loans 3.6 Income: Direct Income, Indirect Income 3.7 Expenditures: Capital Expenditure, Revenue Expenditure and Deferred Revenue Expenditure.	**8**
Unit-IV	Final Statement: Manufacturing Account, Trading Account, Profit and Loss Account, Gross Profit, Net Profit, Net Profit Before Tax, Net Profit After Tax (theory and proforma)	**7**

Total 50 Marks Division:

External Theory Exam (College level): Marks: 30

Internal Assessment (College Level) Marks: 20

Course teacher will have the liberty to choose from a variety of assessment tools/methods (Class test, Assignment, Record Book, Tutorial, Seminar, Case Study, Field Work, Project Work, quiz or MCQs) which may be deemed to be appropriate for assigning the relevant course outcome.

[Note: Continuous Assessment Tests (CAT) as per NEP scheme]

BOOKS RECOMMENDED:

1. Chatterjee D.K.: Basic Accounts and Finance, Himalaya Publishing House, New Delhi
2. Mohota V.R.: Fundamentals of Accounting, Rashi Publications,Arni
3. Jawahar Lal: Accounting Theory Himalaya Publishing House, New Delhi
4. Gupta, R. L. and Radhaswamy, M: Financial Accounting. Sultan Chand and Sons, New Delhi.
5. Dr. Gupta J. D. Dr Chandak S. S. & Dr. Ladhe P. N.: Advanced Accounting, Shri Balaji Prakashan Nagpur 6. Anthony, R. N. and Reece, J. S.: Accounting Principles, Richard Irwin Inc.
7. Gupta, R. L. and Radhaswamy, M: Financial Accounting. Sultan Chand and Sons, New Delhi.
8. Monga J. R., Ahuja Girish, and Sehgal Ashok : Financial Accounting: Mayur Paper Back, Noida
9. Shukla, M. C., Grewal T S., and Gupta, S. C.: Advanced Accounts; Sultanchand& Sons, New Delhi.
10. Ashok Banerjee: Financial Accounting; Excel Books, New Delhi-110028.
11. N. Vinayakam, P.L. Mani, K.L. Nagarajan: Principles of Accountancy; Eurasia Publishing House (Pvt.) Ltd., New Delhi-110 055

Web Links & E-Contents:

1. https://www.anujjindal.in/wp-content/uploads/2022/08/Basics-of-Accounting.pdf
2. https://www.pearsoned.ca/highered/divisions/bande/purbhoo_8/BasicAccounting.PDF.
3. https://mrcet.com/downloads/MBA/Financial%20Accounting%20and%20Analysis.pdf
4. https://ncert.nic.in/textbook.php?keac1=0-8
5. https://rccmindore.com/wp-content/uploads/2015/06/BCOM-1-Financial-Accounting-1.pdf
6. https://egyankosh.ac.in/bitstream/123456789/52494/1/BLOCK%201.pdf

B. Com. I (NEP) (Semester-I)

Vertical C: Generic Open Elective

Subject Code: 400106

Subject Title: English (Theory-I)

Level	Semester	Course code	Course Name	Credits	Teaching Hours	Exam Duration	Max Marks
4.5	**I**	**400106**	**(Theory-I) English**	**2**	**30**	**2 Hr.**	**50**

Course Out Comes:

1. The students will study various ways of communication.
2. Students will win with good manners.
3. They will learn perfection of writing and speaking
4. With these skills they will be able to create space for them in the corporate World
5. Students will become able to handle all situations successfully

Unit	Contents	Teaching Hours
Unit-I	Meeting people, Exchanging Greeting and Taking leave	**08**
Unit-II	Introducing yourself	**07**
Unit-III	Introducing people to others	**08**
Unit-IV	Giving personal Information	**07**

References: Spoken English -1 By- Kamlesh Sadanand / Susheela Punitha (OrientBlack Swan publication)

Model Questions	Based on the above Four Units, 2 Long Answer Questions will be asked for 07 Marks. (14) Based on the above Four Units, 4 Short Answer Questions will be asked- each for 04 Marks. (16)
External-30 **Internal -20** **Total-50**	**College Level Exam. 30 Marks** **Internal Assessment (College Level) Marks: 20** Course teacher will have the liberty to choose from a variety of assessment tools/methods (Class test, Assignment, Record Book, Tutorial, Seminar, Case Study, Field Work, Project Work, quiz or MCQs) which may be deemed to be appropriate for assigning the relevant course outcome. *[Note: Continuous Assessment Tests (CAT) as per NEP scheme]*

B. Com. I (NEP) (Semester-I)

Vertical C: Generic Open Elective

Subject Code: 400106

Subject Title: English (Theory-II)

Level	Semester	Course code	Course Name	Credits	Teaching Hours	Exam Duration	Max Marks
4.5	**I**	**400106**	**Theory-II English**	**2**	**30**	**2 Hr.**	**50**

Course Out Comes:

1. The students will study various ways of communication.
2. Students will win with good manners.
3. They will learn perfection of writing and speaking
4. With these skills they will be able to create space for them in the corporate world
5. Students will become able to handle all situations successfully.*to handle all situations successfully

Unit	Contents	Teaching Hours
Unit-I	Answering the Telephone and Asking for someone	**08**
Unit-II	**Dealing with a wrong number**	**07**
Unit-III	Taking and Leaving Message	**08**
Unit-IV	Making Inquires on the Phone	**07**

References: References: Spoken English -1 By- Kamlesh Sadanand / Susheela Punitha (Orient Black Swan publication)

Model Questions	Based on the above Four Units, 2 Long Answer Questions will be asked for 07 Marks. (14) Based on the above Four Units, 4 Short Answer Questions will be asked- each for 04 Marks. (16)
External-30 **Internal -20** **Total- 50**	College Level Exam. Marks: 30 **Internal Assessment (College Level) Marks: 20** Course teacher will have the liberty to choose from a variety of assessment tools/methods (Class test, Assignment, Record Book, Tutorial, Seminar, Case Study, Field Work, Project Work, quiz or MCQs) which may be deemed to be appropriate for assigning the relevant course outcome. *[Note: Continuous Assessment Tests (CAT) as per NEP scheme]*

B. Com. I (NEP) (Semester-I)

Vertical C: Generic Open Elective

Subject Code: 400107 H

Subject Title: Theory I व्यवसायिक हिंन्दी

Level	Semester	Course code	Course Name	Credits	Teaching Hours	Exam Duration	Max Marks
4.5	I	400107 H	Theory-I व्यवसायिक हिंन्दी	2	30	2 Hr.	50

Course Out Comes:

1. छात्रों को विभिन्न व्यवसायिक कौशल से अवगत कराया जाएगा।
2. छात्र भाषा और व्यवसाय के बीच संबंध को समझेंगे।
3. कौशल से उत्पादन में गुणवत्ता आ सकती है।
4. व्यवसाय में दस्तावेज़ों के महत्व को समझें ।
5. कुशल जनशिक्त तैयार की जाएगी

Unit	Contents	Teaching Hours
Unit-I	प्रशासिनक पारभषिक शब्दावली	08
Unit-II	सामान्य पत्र लेखन- शासकीय, व्यवसायिक पत्र लेखन	07
Unit-III	परिपत्र एवं निवदा	08
Unit-IV	प्रेस विज्ञप्ति	07

References: नई दिशा (कौशल एव रोजगार उन्मुख हिंदी) रीता कुमार - संपादक, हिंदुस्तानी प्रचार सभा प्रकाशन

Model Questions	उपरोक्त चारों इकाइयों पर आधारित 02 दीर्घ उत्तरीय प्रश्न 7-7 अंक अर्थात कुल 14 अंकों के पूछे जायेंगे। उपरोक्त सभी चारों इकाइयों पर आधारित 04 लघु उत्तरीय प्रश्न 4-4 अर्थात कुल16 अंकों के पूछे जायेंगे। (उपरोक्त दोन प्रश्नों में आंतिरक विकल्प होंगे)
External-30 **Internal -20** **Total- 50**	बाह्य सैद्धांतिक मूल्यांकन 30 अंक (External Evaluation) :- महाविद्यालय स्तर \ आंतरिक मूल्यांकन - 20 अंक के लिए संबंधित विषय शिक्षक को विभन्न मूल्यांकन उपकरणों / विधियों में से चयन करने की सुविधा होगी इसमें कक्षा टेस्ट, असाइनमेंट, रिकॉर्ड बुक ट्यूटोरियल, सेमीनार, केस स्टडी फील्ड वर्क, प्रोजेक्टवर्क,क्विज,या वस्तुनिष्ठ बहूपर्यायी प्रश्न उपरोक्त चारों इकाइयों से संबंधित पाठ्यक्रम के परिणामों के मूल्यांकन के लिए उपयुक्त मानी जाए [इकाई सतत् मूल्यांकन परीक्षा (CAT) के अनुसार होगा]

B. Com. I (NEP) (Semester-I)

Vertical C: Generic Open Elective

Subject Code: 400107 H

Subject Title: Theory II व्यवसायिक हिंन्दी

Level	Semester	Course code	Course Name	Credits	Teaching Hours	Exam Duration	Max Marks
4.5	I	400107 H	Theory-II व्यवसायिक हिंन्दी	2	30	2 Hr.	50

Course Out Comes:

1 विद्यार्थियों को विभिन्न व्यवसायिक कौशल से अवगत कराया जाएगा।

2. भाषा और व्यवसाय के बीच संबंध को समझेंगे।

3. कौशल से उत्पादन में गुणवत्ता आ सकती है।

4. व्यवसाय में दस्तावेज़ों के महत्व को समझें ।

5. कुशल जनशिक्त तैयार की जाए।

Unit	Contents	Teaching Hours
Unit-I	जनसंचार किसके लिए और क्यों	08
Unit-II	जनसंचार के मुख्य घटक	07
Unit-III	जनसंचार की परिभाषा एवं प्रकार	08
Unit-IV	मीडया में विभन्न अवसर	07

References: References: : नई दिशा (कौश्ल एव रोजगार उन्मुख हिंदी) रीता कुमार - संपादक, हिंदुस्तानी प्रचार सभा प्रकाशन

Model Questions	उपरोक्त चारों इकाइयों पर आधारित 02 दीर्घ उत्तरीय प्रश्न 7-7 अंक अर्थात कुल 14 अंकों के पूछे जायेंगे। उपरोक्त सभी चारों इकाइयों पर आधारित 04 लघु उत्तरीय प्रश्न 4-4 अर्थात कुल 16 अंकों के पूछे जायेंगे। (उपरोक्त दोन प्रश्नों में आंतिरक विकल्प होंगे)
External-30 **Internal -20** **Total-50**	बाह्य सैद्धांतिक मूल्यांकन (External Evaluation) :- महाविद्यालय स्तर आंतरिक मूल्यांकन - 20 अंक के लिए संबंधित विषय शिक्षक को विभन्न मूल्यांकन उपकरणों / विधियों में से चयन करने की सुविधा होगी इसमें कक्षा टेस्ट, असाइनमेंट, रिकॉर्ड बुक, ट्यूटोरियल, सेमीनार, केस स्टडी फील्ड वर्क, प्रोजेक्ट वर्क,क्विज,या वस्तुनिष्ठ बहूपर्यायी प्रश्न उपरोक्त चारों इकाइयों से संबंधित पाठ्यक्रम के परिणामों के मूल्यांकन के लिए उपयुक्त मानी जाए। [इकाई सतत् मूल्यांकन परीक्षा (CAT) के अनुसार होगी]

B. Com. I (NEP) (Semester-I)

Vertical C: Generic Open Elective

Subject Code: 400107 M

Subject Title: Theory I व्यवसायिक मराठी

Level	Semester	Course code	Course Name	Credits	Teaching Hours	Exam Duration	Max Marks
4.5	I	400107 M	Theory-I व्यवसायिक मराठी	2	30	2 Hr.	50

Course Out Comes:

1 .विद्यार्थ्यांना विविध व्यवसायातील कौशल्य अवगत होतील.

2. विद्यार्थ्यांना भाषा व व्यवसायातील संबंधाचा उलघडा होईल.

3. कौशल्यामुळे उत्पादनात गुणवत्ता नमार्ण होऊ शकेल.

4. व्यवसायातील दस्तऐवजां चे महत्त्व लक्षात येईल.

5. कुशल मनुष्यबळाची निर्मिती होईल.

Unit	Contents	Teaching Hours
Unit-I	व्यवहारात मराठी का, कुठे, कशी? - सलील कुलकर्णी	08
Unit-II	कार्यालयीन पत्र व्यवहार - डॉ. कल्याणी दिवेकर	07
Unit-III	स्वपरिचय पत्र व नोकरीसाठी अर्ज लेखन भूषण .डॉ - केळकर	08
Unit-IV	केळकर इतिवृत्त लेखन - प्रा .वैजयंती चिपळूणकर	07

References: References: स्वपिरचय पत्र व नोकरीसाठी अर्ज लेखनः डॉ. केलकर भूषण इतिवृत्त लेखन - प्रा .वैजयंती चपळूणकर

Model Questions	वरील चारही घटकावर आधारीत 02 दीर्घोत्तरी प्रश्न प्रत्येकी सात म्हणजे एकूण 14 गुणांकरिता विचारले जातील. वरील चारही घटकावर आधारीत 04 लघुत्तरी प्रश्न प्रत्येकी चार म्हणजे एकूण 16 गुणांकरिता विचारले जातील. (वरील दोन्ही प्रश्नांना अंतर्गत पर्याय राहतील)
External – 30 **Internal – 20** **Total – 50**	बाह्य सैद्धांतिक परीक्षा (महाविद्यालयीन स्तरावर): गुण - 30* एकूण अंतर्गत मूल्यांकन गुण - 20* या साठी संबंधित अभ्यासक्रमाच्या शिक्षकाला विविध मूल्यमापन साधने/पद्धती निवडण्याचे स्वातंत्र्य असेल. त्यामध्ये पुढील प्रकार समाविष्ट असू शकतात: वर्ग चाचणी, असाइनमेंट, रेकॉर्ड बुक, ट्युटोरियल, परिसंवाद, केस स्टडी, क्षेत्रीय कार्य, प्रकल्प कार्य, क्विझ किंवा MCQs. जे संबंधित अभ्यासक्रमाच्या उद्दिष्टांसाठी योग्य वाटेल ती पद्धत. *टीप:* NEP योजनेनुसार सतत मूल्यमापन चाचण्या (CAT) चे अनुसरण करावे.

B. Com. I (NEP) (Semester-I)

Vertical C: Generic Open Elective

Subject Code: 400107 M

Subject Title: Theory II व्यवसायिक मराठी

Level	Semester	Course code	Course Name	Credits	Teaching Hours	Exam Duration	Max Marks
4.5	**I**	**400107 M**	**Theory-II** व्यवसायिक मराठी	**2**	**30**	**2 Hr.**	**50**

Course Out Comes:

Unit	Contents	Teaching Hours
Unit-I	अहवाल लेखन - प्रा . वैजयंती चिपळूणकर	08
Unit-II	टिपणी लेखन - डॉ. लितका जाधव	07
Unit-III	प्रसार माध्यमासाठी लेखन – संतोष शेणई	08
Unit-IV	भाषांतर व अनुवाद – डॉ. उज्वला जोगळेकर	07

References: उपयोजित मराठी, संपा – डॉ केतकी मोडक , संतोष शेणई, सुजाता शेणई, पद्मगंधा प्रकाशन , पुणे आवृत्ती 2012

Model Questions	वरील चारही घटकावर आधारीत 02 दीर्घोत्तरी प्रश्न प्रत्येकी सात म्हणजे एकूण 14 गुणांकरिता विचारले जातील. वरील चारही घटकावर आधारीत 04 लघुत्तरी प्रश्न प्रत्येकी चार म्हणजे एकूण 16 गुणांकरिता विचारले जातील. (वरील दोन्ही प्रश्नांना अंतर्गत पर्याय राहतील)
External – 30 **Internal – 20** **Total – 50**	बाह्य सैद्धांतिक परीक्षा (महाविद्यालयीन स्तरावर): गुण – 30 एकूण अंतर्गत मूल्यांकन गुण - 20* या साठी संबंधित अभ्यासक्रमाच्या शिक्षकाला विविध मूल्यमापन साधने/पद्धती निवडण्याचे स्वातंत्र्य असेल. त्यामध्ये पुढील प्रकार समाविष्ट असू शकतात: वर्ग चाचणी, असाइनमेंट, रेकॉर्ड बुक, ट्युटोरियल, परिसंवाद, केस स्टडी, क्षेत्रीय कार्य, प्रकल्प कार्य, क्विझ किंवा MCQs. जे संबंधित अभ्यासक्रमाच्या उद्दिष्टांसाठी योग्य वाटेल ती पद्धत. *टीप:* NEP योजनेनुसार सतत मूल्यमापन चाचण्या (CAT) चे अनुसरण करावे.

B. Com. I (NEP) (Semester-I)

Vertical C: Generic Open Elective

Subject Code: 400107 P

Subject Title: Theory I पाली भाषा परिचय

Level	Semester	Course code	Course Name	Credits	Teaching Hours	Exam Duration	Max Marks
4.5	I	400107 P	Theory-I पाली भाषा परिचय	2	30	2 Hr.	50

Course Out Comes:

1. विद्यार्थ्यांना पाली साहित्याचा परिचय होतो.
2. विद्यार्थ्यांना पाली भाषा व व्याकरण शिकिवता येते.
3. पाली साहत्याची आवड निर्माण करता येते.
4. मूळ पाली गद्य पद्य-वाचणे व त्यावर लिखाण करता येते.
5. पाली भाषा लिहणे, वाचणे, एकणे व बोलणे शिकिवता येते.

Unit	Contents	Teaching Hours
Unit-I	पाली भाषा वणर्माला, व अंकमाला	08
Unit-II	पाली भाषेतील वार व महिने	07
Unit-III	पाली शब्दाची उत्पत्ती	08
Unit-IV	पाली भाषेचा इतर भाषेशी सबंध	07

References: पाली भाषा साहित्य व व्याकरण -डॉ .आठवले , सन्मती संशोधन संस्था, नागपूर.

Model Questions	वरील चारही घटकावर आधारीत 02 दीर्घोत्तरी प्रश्न प्रत्येकी सात म्हणजे एकूण 14 गुणांकरिता विचारले जातील. वरील चारही घटकावर आधारीत 04 लघुत्तरी प्रश्न प्रत्येकी चार म्हणजे एकूण 16 गुणांकरिता विचारले जातील. (वरील दोन्ही प्रश्नांना अंतर्गत पर्याय राहतील)
External – 30 **Internal – 20** **Total – 50**	बाह्य सैद्धांतिक परीक्षा (महाविद्यालयीन स्तरावर): गुण - 30* एकूण अंतर्गत मूल्यांकन गुण - 20* या साठी संबंधित अभ्यासक्रमाच्या शिक्षकाला विविध मूल्यमापन साधने/पद्धती निवडण्याचे स्वातंत्र्य असेल. त्यामध्ये पुढील प्रकार समाविष्ट असू शकतात: वर्ग चाचणी, असाइनमेंट, रेकॉर्ड बुक, ट्युटोरियल, परिसंवाद, केस स्टडी, क्षेत्रीय कार्य, प्रकल्प कार्य, क्विझ किंवा MCQs. जे संबंधित अभ्यासक्रमाच्या उद्दिष्टांसाठी योग्य वाटेल ती पद्धत. *टीप:* NEP योजनेनुसार सतत मूल्यमापन चाचण्या (CAT) चा अनुसरण करावे.

B. Com. I (NEP) (Semester-I)

Vertical C: Generic Open Elective

Subject Code: 400107 P

Subject Title: Theory II पाली निवडक गद्य-पद्य

Level	Semester	Course code	Course Name	Credits	Teaching Hours	Exam Duration	Max Marks
4.5	I	400107 P	Theory-II पाली निवडक गद्य-पद्य	2	30	2 Hr.	50

Course Out Comes:

1. विद्यार्थ्यांना पाली साहित्याचा परिचय होतो.
2. जातक कथेतून सामाजिक मुल्यां ची जाणीव होते.
3. पाली साहित्याची आवड निर्माण करता येते.
4. मूळ पाली गद्य – पद्य वाचणे व त्यावर भाष्य करता येते.
5. पाली भाषेतील प्रथा, परंपरा, शिष्टाचार इ .माहिती शिकिवता येते.

Unit	Contents	Teaching Hours
Unit-I	जातक - कुटवाणिज्य जातक, बावेरू जातक	08
Unit-II	थेरीगाथा – पुणिकाथेरी, किसागौतमी	07
Unit-III	दससिक्खापद	08
Unit-IV	त्रिशरण	07

References: References

१. जातक कथा पाली – धमार्नंद कोसंबी, नेहा प्रकाशन नागपूर २०११ .

२. खुद्दकपाठ – सगोयंका .ना ., विपस्सना विशोधन विन्यास, इगतपुरी १९९५

Model Questions	वरील चारही घटकावर आधारीत 02 दीर्घोत्तरी प्रश्न प्रत्येकी सात म्हणजे एकूण 14 गुणांकरिता विचारले जातील. वरील चारही घटकावर आधारीत 04 लघुत्तरी प्रश्न प्रत्येकी चार म्हणजे एकूण 16 गुणांकरिता विचारले जातील. (वरील दोन्ही प्रश्नांना अंतर्गत पर्याय राहतील)
External – 30 **Internal – 20** **Total – 50**	बाह्य सैद्धांतिक परीक्षा (महाविद्यालयीन स्तरावर): गुण - 30 एकूण अंतर्गत मूल्यांकन गुण - 20* या साठी संबंधित अभ्यासक्रमाच्या शिक्षकाला विविध मूल्यमापन साधने/पद्धती निवडण्याचे स्वातंत्र्य असेल. त्यामध्ये पुढील प्रकार समाविष्ट असू शकतात: वर्ग चाचणी, असाइनमेंट, रेकॉर्ड बुक, ट्युटोरियल, परिसंवाद, केस स्टडी, क्षेत्रीय कार्य, प्रकल्प कार्य, क्विझ किंवा MCQs. जे संबंधित अभ्यासक्रमाच्या उद्दिष्टांसाठी योग्य वाटेल ती पद्धत. *टीप:* NEP योजनेनुसार सतत मूल्यमापन चाचण्या (CAT) चा अनुसरण करावे.

B. Com. I (NEP) (Semester-I)

Vertical C: Generic Open Elective

Subject Code: 400107 S

Subject Title: Theory I व्यवस्थापन सूत्राणि

Level	Semester	Course code	Course Name	Credits	Teaching Hours	Exam Duration	Max Marks
4.5	**I**	**400107 S**	**Theory-I** व्यवस्थापन सूत्राणि	**2**	**30**	**2 Hr.**	**50**

Course Out Comes:

1 .हेन्ररी फेओल यांच्या व्यवस्थापन सूत्र चा परिचय होईल.

.2व्यवस्थापन शास्त्राचे जीवनातील महत्त्व स्पष्ट होईल.

.3व्यवस्थापनाच्या सवर् सूत्रांचा सांगोपांग अभ्यास होईल.

.4व्यवस्थापन सूत्रातील पैलूंचा भारतीय संस्कृतीच्या अंगाने विचार करता येईल

Unit	Contents	Teaching Hours
Unit-I	1.**व्यवस्थापन सूत्र प्रस्तावना**: सूत्र -१) कार्यविभजनम् २)अधिकार दायित्वंच ।३) अनुशासनम् ।	07
Unit-II	सूत्र - ४) आदेश एकवाक्यता ।५) ध्येय एकवाक्यता । सामुहिकहितम् ।७) पारिश्रमिकम् सूत्र॥	08
Unit-III	सूत्र - ८) केंद्रीयकरणम् सूत्र ९) श्रेणीश्रृंखला १०) क्रमबद्धता सूत्र ११) समानता	08
Unit-IV	१२) स्थैयर्म् १३) आरम्भपर्रणा १४ संघभावना	07

References: व्यवस्थापनसूत्राणि डॉ स्वानंद गजानन पुंड प्राचार्य डॉ.प्रसाद अरुण खानझोडे

Model Questions	वरील चारही घटकावर आधारीत 02 दीर्घोत्तरी प्रश्न प्रत्येकी सात म्हणजे एकूण 14 गुणांकरिता विचारले जातील. वरील चारही घटकावर आधारीत 04 लघुत्तरी प्रश्न प्रत्येकी चार म्हणजे एकूण 16 गुणांकरिता विचारले जातील. (वरील दोन्ही प्रश्नांना अंतर्गत पर्याय राहतील)
External – 30 **Internal – 20** **Total – 50**	बाह्य सैद्धांतिक परीक्षा (महाविद्यालयीन स्तरावर): गुण - 30 एकूण अंतर्गत मूल्यांकन गुण - 20* या साठी संबंधित अभ्यासक्रमाच्या शिक्षकाला विविध मूल्यमापन साधने/पद्धती निवडण्याचे स्वातंत्र्य असेल. त्यामध्ये पुढील प्रकार समाविष्ट असू शकतात: वर्ग चाचणी, असाइनमेंट, रेकॉर्ड बुक, ट्युटोरियल, परिसंवाद, केस स्टडी, क्षेत्रीय कार्य, प्रकल्प कार्य, क्विझ किंवा MCQs. जे संबंधित अभ्यासक्रमाच्या उद्दिष्टांसाठी योग्य वाटेल ती पद्धत. *टीप:* NEP योजनेनुसार सतत मूल्यमापन चाचण्या (CAT) चा अनुसरण करावे.

B. Com. I (NEP) (Semester-I)

Vertical C: Generic Open Elective

Subject Code: 400107 S

Subject Title: Theory II संस्कृत नीतिकथा (हितोपदेशः मित्रलाभः)

Level	Semester	Course code	Course Name	Credits	Teaching Hours	Exam Duration	Max Marks
4.5	**I**	**400107 S**	Theory-II हितोपदेशः मित्रलाभः	**2**	**30**	**2 Hr.**	**50**

Course Out Comes:

1. विध्यार्थियान्ना संस्कृत भाषेतील नीतिविषयक ग्रंथान् चा परिचय रहोईल.
2. विध्यार्थियान्ना नितिशतकात वर्णित विविध नीति विषयांचे जणीव होईल.
3. विध्यार्थियान्ना नितिशतकात वर्णित तर्कशुद्ध वास्तववादी विचारां ची ओळख होईल.
4. विध्यार्थियान्ना नितिशतकात वर्णित नीतिसाहित्याचे महत्त्व आत्मसात करता येईल

Unit	Contents	Teaching Hours
Unit-I	वृद्धव्याघ्र -लुब्धि विप्र कथा 2. मृग-श्रृंगाल कथा	07
Unit-II	3. जरद्गव-बिडाल कथा 4. मूषक-पिरविराजक कथा	08
Unit-III	5. लीलावती-वणिक्पुत्र -कथा 6.संचयशील जम्बुक कथा	08
Unit-IV	7. राजपुत्र वणिक्वधू कथा 8. हस्ति धूर्तश्रृंगाल कथा	07

References हितोपदेशः – चौखम्बा प्रकाशन ,वाराणसी

Model Questions	वरील चारही घटकावर आधारीत 02 दीर्घोत्तरी प्रश्न प्रत्येकी सात म्हणजे एकूण 14 गुणांकरिता विचारले जातील. वरील चारही घटकावर आधारीत 04 लघुत्तरी प्रश्न प्रत्येकी चार म्हणजे एकूण 16 गुणांकरिता विचारले जातील. (वरील दोन्ही प्रश्नांना अंतर्गत पर्याय राहतील)
External – 30 **Internal – 20** **Total – 50**	बाह्य सैद्धांतिक परीक्षा (महाविद्यालयीन स्तरावर): गुण - 30 एकूण अंतर्गत मूल्यांकन गुण - 20* या साठी संबंधित अभ्यासक्रमाच्या शिक्षकाला विविध मूल्यमापन साधने/पद्धती निवडण्याचे स्वातंत्र्य असेल. त्यामध्ये पुढील प्रकार समाविष्ट असू शकतात: वर्ग चाचणी, असाइनमेंट, रेकॉर्ड बुक, ट्युटोरियल, परिसंवाद, केस स्टडी, क्षेत्रीय कार्य, प्रकल्प कार्य, क्विझ किंवा MCQs. जे संबंधित अभ्यासक्रमाच्या उद्दिष्टांसाठी योग्य वाटेल ती पद्धत. *टीप:* NEP योजनेनुसार सतत मूल्यमापन चाचण्या (CAT) चा अनुसरण करावे.

B. Com. I (NEP) (Semester-I)

Vertical C: Generic Open Elective

B.Com.I (Semester -I)

Vertical –C Generic /Open Elective Course(OE)Urdu

Subject code- 400107 U

Subject Title – Theory –I

پیشہ وارانہ اردو

Level	Semester	Course Code	Course Name	Credits	Teaching Hours	Exam Duration	Max Marks
4.5	1	400107 U	Theory I پیشہ وارانہ اردو	02	30	2 Hrs.	50

Course Outcomes-

1. طلباء مختلف پیشوں کی عبارتوں سے متعارف ہوگے۔

2. طلباء زبان اور پیشوں کے تعلق کو سمجھے گے

3. عبارتوں کی وجہ سے پیداوار میں معیار پیدا ہو گا

4 . پیشوں میں دستاویزات کی اہمیت سمجھ میں آئے گی

5 . ہنر مند انسانی قوت پیدا ہو گی .

Unit System	Contents	Teaching Hours
Unit –I	1.ای کامرس - ڈاکٹر شاہدہ مناف	08
Unit –II	اسلامی بینک کاری	07
Unit-III	انٹرنیٹ اور اردو - ایم مبین	08
Unit- IV	اشتہار بازی	07

References

پاسبان ادب – مرتب - ڈاکٹر شاہدہ مناف

Model Questions	*اوپر کے چاروں یونیٹ پر چار میں سے 02 مفصل سوال حل کرنا ہے ایک پر 14 مارکس 07 مارکس کل *اوپر کے چاروں یونیٹ پر چھ میں سے چار مختصر سوالات حل کرنا ہے ہر ایک پر 4 مارکس کل 16 مارکس
External- 30 Internal - 20 ..... Total - 50	**Internal Assessment (College Level) Marks: 20** Course teacher will have the liberty to choose from a variety of assessment tools/methods (Class test, Assignment, Record Book, Tutorial, Seminar, Case Study, Field Work, Project Work, quiz or MCQs) which may be deemed to be appropriate for assigning the relevant course outcome. *[Note: Continuous Assessment Tests (CAT) as per NEP scheme]*

B.Com.I (Semester -I)

Vertical –C Generic /Open Elective Course(OE)Urdu

Subject code-Subject 400107 U

Title – Theory –II

پیشہ وارانہ اردو

Level	Semester	Course Code	Course Name	Credits	Teaching Hours	Exam Duration	Max Marks
4.5	I	400107 U	Theory II پیشہ وارانہ اردو	02	30	2 Hrs.	50

Course out comes

1. طلباء فن خطوط نویسی سے متعارف ہوگے۔

.طلباء خطوط کی تعریف اور اقسام کو سمجھے گے

3. طلباء خطوط کے اجزاء اور اصول سے متعارف ہوگے

4 . پیشوں میںخطوط نویسی کی اہمیت سمجھ میں آئے گی

5 . بہتر مند انسانی قوت پیدا ہو گی .

Unit System	Contents	Teaching Hours
Unit –I	1. فن خاطوط نویسی / عرضی نویسی	08
Unit –II	2.خطوط – تعریف اور اقسام	07
Unit-III	3.خطوط – اجزاء اور اصول	08
Unit- IV	4شکایتی خطوط دفتری خطوط ، آرڈر دینا	07

References

1.قواعد اردو – مولوی عبدالحق 2. اردو زبان و قواعد – شفیع احمد صدیقی (اردو گرامر کی کتابوں میں بھی دستیاب ہے

Model Questions
External-30
Internal- 20
.....
Total - 50

Internal Assessment (College Level) Marks: 20
Course teacher will have the liberty to choose from a variety of assessment tools/methods (Class test, Assignment, Record Book, Tutorial, Seminar, Case Study, Field Work, Project Work, quiz or MCQs) which may be deemed to be appropriate for assigning the relevant course outcome.
[Note: Continuous Assessment Tests (CAT) as per NEP scheme]

B. Com. I (NEP) (Semester-I)
Vertical D: Skill Enhancement Course
Subject Code: 400108 Subject Title: Computer Skills I

Level	Semester	Course code	Course Name	Credits	Teaching Hours	Exam Duration	Max Marks
4.5	I	400108	Computer Skills I	2	60	2 Hr.	50

Course Outcomes: Upon completion of this course, the students will be able to:

]1. Get information about evolution and application of computer & its development.
2. Know about different elements of computer system.
3. Aware about different types of memory.
4. Get to know about different input devices and output devices.
5. Learn to prepare a text document with complete formatting and page setting

The detailed syllabus of the Course is given below in the table below

Unit	Contents	Teaching Hours
Unit-I	Fundamentals of Computer: Input/ Output Devices: Input Devices: Keyboard, Mouse, MICR, OMR, OCR, Microphone, Touchpad, Touch screen, Scanner, Barcode Reader, Joystick, Web camera, light pen. Central Processing Unit Output Devices: Monitor; LCD, LED, Printers and Types; Dot Matrix Printer, Laser Printer, and Inkjet Printer. Speaker, Headphone, LCD Projector	**15**
Unit-II	Word Processing [MS-WORD2016]: Ribbon, Tabs and Group, Templates. Working with Documents, editing text document; Inserting, Deleting, Cut, Copy, Paste, Text and Paragraph Format, Paragraph Alignment, Line Spacing.	**15**
Unit-III	Word Processing [MS-WORD2016]: Editing-Bullets and Numbering, Border and Shading, Change Case, Subscript and Superscript, Setting Tab Stops and Indent, Header & Footer, Page setup; Page Margins, Page Size, Page break, Section break, Columns. Proofing and printing: Spell and Grammar Checks, Find& Replace, Saving and Printing	**15**
Unit-IV	Advanced Table, Graphics and Mail Merge: (MS-WORD 2016) Working with Tables: Creating, inserting data, Aligning Data in a Table, inserting, Moving, Resizing Rows & Columns. Adding Border & Shading to Table, Convert Text to Table. 09 13 Illustrations and Objects: Insert Pictures, Smart Art, Shapes, Screenshot, Hyperlink, Text Box, WordArt, Drop Cap and Symbol. Document Designing: Themes, Watermark, Page Color, Page Border. Mail Merge: Meaning and Advantages. Procedures of Mail merge; Create Main Document, Edit Recipient's list, Insert Merge fields, Preview Results and Finish & Merge documents.	**15**

List of Practical's:

1. Creating a Blank or New existing Template and Inserting/editing Text
2. Copying and Moving Text using with the Clipboard

3. Formatting Text, including Font Size & Font color of the content
4. Using Paragraph Alignment including setting Alignments and Line Spacing
5. Setting paragraph including adjusting Indents.
6. Using Bulleted and Numbered Lists and Converting Text to List.
7. Changing a Text to Subscript & Superscript.
8. Creating a content in multiple columns like Newspaper format.
9. Inserting Header & Footer in document.
10. Setting Page Margins and Setting the Page Orientation. 11. Proofing, saving and printing a document.

Batch Size-40

Total 50 Marks Division:

External Practical Exam (College level): Marks: 30

Division of Marks for Practical

Record Preparation	**5 Marks**
Practical Performance	**15 Marks**
Viva-Voce	**5 Marks**
Conceptually Written Test	**5 Marks**
Practical Total	**30 Marks**

Internal Exam (College Level) 20 Marks:

Course teacher will have the liberty to choose from a variety of assessment tools/methods (Class test, Assignment, Record Book, Tutorial, Seminar, Case Study, Field Work, Project Work, quiz or MCQs) which may be deemed to be appropriate for assigning the relevant course outcome.

[Note: Continuous Assessment Tests (CAT) as per NEP scheme]

Reference Books:

1. Computer Fundamentals, P. K. Sinha, V.K.Goyal
2. Computer Fundamentals-B.Ram (WE)
3. Fundamentals of Computers-V. Rajarman(PHI)
4. MS-OFFICE (PHI) 5. MS-OFFICE (BPB)
5. Computer Fundamentals and Operating System- Dr. S. R. Raghuwanshi & Dr. A. S. Khandekar, Himalaya Publication, Nagpur.
6. MS-OFFICE (TMH)
7. Yeats: Systems Analysis & Design; Macmillan India, New Delhi.
8. Basics of Computer and Business Mathematics, By Dr. Rajiv Ashtikar, Dr. Santosh Sadar and Prof. Vilas Chopade : Payal Prakashan, Nagpur.
9. Introduction to IBMPC & Applications-Taxali.
10. Principles of Computer, By Prof. S. M. Kolte, Pimpalapure & Co. publisher, Nagpur.
11. Computer Fundamental and Operating System. Dr. Sunil Kedar, Dr. Dinesh Nichit & Dr. Pravin Deshmukh, Adhar Publication, Amravati
12. Computer Fundamentals & Operating System, Dr. C. M. Tembhurnekar, Dr. Sushant Jadhao
13. Computer Fundamentals & Operating System: Supriya Bhagade- Pimpalapure & Co. Pub. , Nagpur

B. Com. I (NEP) (Semester-I)

Vertical – E (i) Ability Enhancement Courses (AEC)English

Subject Code: 400109 Subject Title : AEC English

Level	Semester	Course code	Course Name	Credits	Teaching Hours	Exam Duration	Max Marks
4.5	**I**	**400109**	English	**1**	**30**	**1 Hr.**	**25**

Course Outcomes: Upon completion of this course, the students will be able to:

1. The Students Will Become Familiar to Communication Skills
2. The Students Will Acquire Effective Communication Skills in Entrepreneurship
3. The Students Will Understand the Benefit of Communication Skills in Entrepreneurship
4. It Will Help the Students to Interact with International Traders

Unit	Contents	Teaching Hours
Unit-I	Resume Writing Notice Writing	15
Unit-II Writing skills	E-Mail Writing Formal Letter Writing	15

Note : AEC is English and MIL 25 marks each

REFFERENCES: Rays Of Letters, Board of Editors, Raghav Publishers & Distributers

MODEL QUESTIONS	**- Based On the Above 02 Units, 01 Long Answer Question Will Be Asked For 07 Marks (07)** **- Based On the Above 02 Units, 02 Short Answer Questions Will Be Asked Each For 04 Marks (08)**
EXTERNAL – 15 **INTERNAL – 10** **TOTAL – 25**	**- College level Exam.** Course teacher will have the liberty to choose from a variety of assessment tools/methods (Class test, Assignment, Record Book, Tutorial, Seminar, Case Study, Field Work, Project Work, quiz or MCQs) which may be deemed to be appropriate for assigning the relevant course outcome. *[Note: Continuous Assessment Tests (CAT) as per NEP scheme]*

Course Type: Demonstrative- Batch Size- 16

Note: AEC in English and Mil 25 Marks Each

B. Com. I (Semester-I)
Vertical E: Ability Enhancement Course Hindi
Subject Code : 400110 H
Subject Title: Communication Skill – I संवाद कौशल्य

Level	Semester	Course Code	Courses Name	Credits	Teaching Hours	Exam Duration	Max Marks
4.5	I	400110 H	Communication Skill – I संवाद कौशल्य	01	30	1 Hrs.	25

Courses Outcomes:

1 विद्यार्थियों को संवाद कौशल से परिचित कराया जाएगा।

2 विद्यार्थी संवाद कौशल को उद्योग धंधों में प्रभावी ढंग से उपयोग करने में सक्षम होंगे।

3 विद्यार्थी समझेंगे संवाद कौशल से उद्यमिता में विकास होता है ।

4 संवाद कौशल से उद्योग व्यापार व्यवसाय फूलेगा फलेगा।

5 विद्यार्थी संवाद कौशलका उपयोग करेगा।

Unit System	Contents	Workload Allotted
Unit I	कार्यालयी द्वि-भाषिता और अनुवाद के प्रकार- डॉ सुरेश माहेश्वरी	15
Unit II	वाणिज्य व्यवसायिक समाचारों में प्रयुक्त हिंदी भाषा*– डॉ .ममता मेहता	15

References:

ज्ञानदीपभाग–1 संपादक -:डॉ .निभा उपाध्याय ,डॉ.तीर्थराज राय ,डॉ.सुशांत ठोक, राघव पब्लिकेशन्स , नागपूर, प्रथम आवृत्ती (2024)

Model Questions	• उपरोक्त दोनों इकाइयों पर 01 दीर्घ उत्तरीय प्रश्न 07 अंक का होगा। • उपरोक्त दोनों इकाइयों पर 02 लघु उत्तरीय प्रश्नों के लिए 4-4 अर्थात कुल 08 अंक होंगे • (उपरोक्त दोनों प्रश्नों में आंतरिक विकल्प होंगे)
External – 15 Internal – 10 Total - 25	बाह्य सैद्धांतिक मूल्यांकन (External Evaluation) :- महाविद्यालय स्तर 15 अंक आंतरिक मूल्यांकन - 10 अंक के लिए संबंधित विषय शिक्षक को विभिन्न मूल्यांकन उपकरणों / विधियों में से चयन करने की सुविधा होगी इसमें कक्षा टेस्ट, असाइनमेंट, रिकॉर्ड बुक, ट्यूटोरियल, सेमीनार, केस स्टडी फील्ड वर्क, प्रोजेक्ट वर्क,क्विज,या वस्तुनिष्ठ बहूपर्यायी प्रश्न उपरोक्त चारों इकाइयों से संबंधित पाठ्यक्रम के परिणामों के मूल्यांकन के लिए उपयुक्त मानी जाए। [इकाई सतत् मूल्यांकन परीक्षा (CAT) के अनुसार होगी]

B. Com. I (Semester-I)

Vertical E: Ability Enhancement Course Marathi

Subject Code:400110 M

Subject Title: Communication Skill - I संवाद कौशल्य

Level	Semester	Course code	Course Name	Credits	Teaching Hours	Exam Duration	Max Marks
4.5	I	4000110 M	Communication Skill I-1 संवाद कौशल्य	01	30	1 Hrs	25

Course Outcomes

1. विद्यार्थ्यांना संवाद कौशल्याची ओळख होईल.
2. संवाद कौशल्याचा प्रभावी वापर विद्यार्थी उद्योग व्यवसायात करू शकतील.
3. संवाद कौशल्यामुळे उद्योग व्यवसायात वाढ होते हे विद्यार्थ्यांना समजेल.
4. विद्यार्थ्यांची उद्योग व्यवसाय करण्याची मानसिकता बदलेल.
5. संवाद कौशल्याच्या माध्यमातून उद्योग व्यवसायाची भरभराट होईल.

Unit s	**Contents**	**Teaching Hours**
Unit I	उद्योग व्यवसायात संवाद कौशल्याचे महत्व – डॉ. स्वाती दामोदरे	15
Unit II	प्रभावी संवाद कौशल्याचे घटक - डॉ. स्वाती दामोदरे	15

References विचारशोध भाग – 1 राघव पब्लिकेशन्स, नागपूर, प्रथम आवृत्ती 2024

Model Questions	वरील चारही घटकावर आधारीत 01 दीर्घोत्तरी प्रश्न प्रत्येकी सात म्हणजे एकूण 7 गुणांकरिता विचारले जातील. वरील दोनही घटकावर आधारीत 02 लघुत्तरी प्रश्न प्रत्येकी चार म्हणजे एकूण 08 गुणांकरिता विचारले जातील. (वरील दोन्ही प्रश्नांना अंतर्गत पर्याय राहतील)
External – 15 **Internal – 10** **Total – 25**	महाविद्यालयीन स्तरावर. 15 गुण अंतर्गत मूल्यमापन (Internal Marks) घटक चाचणी - 10 गुण या साठी संबंधित अभ्यासक्रमाच्या शिक्षकाला विविध मूल्यमापन साधने/पद्धती निवडण्याचे स्वातंत्र्य असेल. त्यामध्ये पुढील प्रकार समाविष्ट असू शकतात: वर्ग चाचणी, असाइनमेंट, रेकॉर्ड बुक, ट्युटोरियल, परिसंवाद, केस स्टडी, क्षेत्रीय कार्य, प्रकल्प कार्य, क्विझ किंवा MCQs. जे संबंधित अभ्यासक्रमाच्या उद्दिष्टांसाठी योग्य वाटेल ती पद्धत. *टीप:* NEP योजनेनुसार सतत मूल्यमापन चाचण्या (CAT) चा अनुसरण करावे.

B.Com I (Semester- I)
Vertical-e Ability Enhancement Course Sanskrit
Course code: 400110 S
Subject Title- AEC संवाद कौशल्य -1

Level	Semester	Course code	Course name	credit	Teaching hours	Exam Duration	Max marks
4.5	1	**400110 S**	संवाद कौशल्य -1	1	30	1 hr.	25

Course Outcome	1. संस्कृतभाषेतील संवादपरंपरेचा परिचय करून देणे. 2. संस्कृतभाषेतील संवादकौशल्याच्या वैशिष्यांचा परिचय करून देणे. 3. संस्कृत अर्ज व पत्रलेखन या लेखन प्रकारांचे ज्ञान करून देणे. 4. संस्कृतभाषेतून शुभसन्देश लिहिण्याचे कौशल्य प्राप्त करून देणे.

Unit	Content	Teaching Hours
Unit I	संस्कृतभाषेतील संवादांची परंपरा 1. ऋग्वेदातील संवादसूक्त – सरमापणि संवाद सूक्ताचा परिचयव वैशिष्ट्ये 2. उपनिषदातील संवाद – श्वेतकेतु – आरुणी संवादाचे विवेचन व वैशिष्ट्ये 3. वाल्मीकी रामायणातील राम-परशुराम संवाद विवेचन व वैशिष्ट्ये 4. महाभारतातील – यक्ष युधिष्ठिर संवाद विवेचन व वैशिष्ट्ये	15
Unit II	संस्कृत आवेदन लेखन	15
References	1. पत्रसन्देशः – संस्कृत भारती प्रकाशन, बेङ्गलुरु 2. संस्कृत व्यवहार साहस्री – संस्कृत भारती प्रकाशन, बेङ्गलुरु 3. वाल्मीकी रामायण – गीता प्रेस गोरखपुर 4. महाभारत – गीताप्रेस गेरखपुर	
Model Questions	• वरील दोनही घटकावर आधारित 1 दीर्घोत्तरी प्रश्न प्रत्येकी 7 गुणांकरिता असेल. • वरील दोनही घटकावर आधारित 2 लघुत्तरी प्रश्न प्रत्येकी 4 म्हणजे एकूण 08 गुणांकरिता विचारले जातील.(वरील दोन्ही प्रश्नांना अंतर्गत पर्याय राहतील)	
External- 15 Internal -10 Total -25	महाविद्यालयीन स्तरावर. 15 गुण अंतर्गत मूल्यमापन (Internal Marks) घटक चाचणी - 10 गुण या साठी संबंधित अभ्यासक्रमाच्या शिक्षकाला विविध मूल्यमापन साधने/पद्धती निवडण्याचे स्वातंत्र्य असेल. त्यामध्ये पुढील प्रकार समाविष्ट असू शकतात: वर्ग चाचणी, असाइनमेंट, रेकॉर्ड बुक, ट्युटोरियल, परिसंवाद, केस स्टडी, क्षेत्रीय कार्य, प्रकल्प कार्य, क्विझ किंवा MCQs. जे संबंधित अभ्यासक्रमाच्या उद्दिष्टांसाठी योग्य वाटेल ती पद्धत. • *टीप:* NEP योजनेनुसार सतत मूल्यमापन चाचण्या (CAT) चा अनुसरण करावे.	

B. Com. I (Semester I)

Vertical- e (i) (AEC) Ability Enhancement Courses Pali

Subject Code -400110 P

Subject Title – पाली उपयोजित व्याकरण

Level	Semester	Course Code	Courses Name	Credits	Teaching Hours	Exam Duration	Max Marks
4.5	I	400110 P	पाली उपयोजित व्याकरण	01	30	1 Hrs.	25

Courses Outcomes	1.विद्यार्थ्याना पाली भाषा लिहता ,वाचता ,व बोलता यावी यासाठी प्राथमिक माहिती शिकण्यास मिळते. 2.पाली संवादकौशल्यामुळे विद्यार्थ्याना अनुवादक म्हणून काम करता येते. 3.शब्द साठा वाढविणे व वाक्य रचना करण्यास मदत होते. 4. विद्यार्थ्याना पाली भाषा व्याकरण शिकता येते . 5. विद्यार्थ्यान सोबत पालीत संभाषण करता येते .	
Unit System	**Contents**	**Teaching Hours**
Unit I	नाम ,सर्वनाम ,काळ व विभक्ती	15
Unit II	पाली निबंध ,पशु-पक्षी ,फळ-फुले ,रंग-वस्तू यांची नवे पाली भाषेत सांगणे व लिहिणे	15
References	३१ दिन मे पाली -डॉ .भदन्त आनंद कौशल्ययान ,सम्यक प्रकाशन नई दिल्ली २०१३	
Model Questions	वरील दोन्ही घटकावर 01 दीर्घोत्तरी प्रश्न 07 गुणांचा असेल. वरील दोन्हीघटकांवर02 लघुत्तरी प्रश्न प्रत्येकी चार म्हणजे एकूण 08 गुणांचे असतील. (वरील दोन्ही प्रश्नांना अंतर्गत पर्याय राहतील)	
External – 15 Internal – 10 Total - 25	महाविद्यालयीन स्तरावर. 15 गुण अंतर्गत मूल्यमापन (Internal Marks) घटक चाचणी - 10 गुण या साठी संबंधित अभ्यासक्रमाच्या शिक्षकाला विविध मूल्यमापन साधने/पद्धती निवडण्याचे स्वातंत्र्य असेल. त्यामध्ये पुढील प्रकार समाविष्ट असू शकतात: वर्ग चाचणी, असाइनमेंट, रेकॉर्ड बुक, ट्युटोरियल, परिसंवाद, केस स्टडी, क्षेत्रीय कार्य, प्रकल्प कार्य, क्विझ किंवा MCQs. जे संबंधित अभ्यासक्रमाच्या उद्दिष्टांसाठी योग्य वाटेल ती पद्धत. *टीप:* NEP योजनेनुसार सतत मूल्यमापन चाचण्या (CAT) चा अनुसरण करावे.	

B.Com.I (Semester -I)

Vertical –e (i) (AEC) Ability Enhancement Course Urdu

Subject Code- 400110

Subject Title : Communication Skill -1

Level	Semester	Course Code	Course Name	Credits	Teaching Hours	Exam Duration	Max Marks
4.5	I UG	400110	اردو میڈیا (حصہ اول)	01	30	1 Hrs.	25

Course Outcome

1-طلباء ذرائع ابلاغ کی اہمیت سے متعارف ہوگے

2- طلباء خبروں کی اہمیت اور ترتیب کو سمجھے گے

3- طلباء ایڈیٹنگ اور سب ایڈ یٹنگ سے روشناس ہوگے

4- صنعتی تجارتی پیشوں میں خیالات بدلے گے -

5- بزنس رپورٹنگ کس طرح ہوتی ہے یہ سمجھ میں آئے گا -

Unit System	Contents	Work load Allotted
Unit –I	1- ذرائع ابلاغ کی اہمیت – تسنیم فاطمہ 2- خبروں کی اہمیت و ترتیب – نسیم احمد	15
Unit –II	1- ایڈ یٹنگ اور سب ایڈ یٹنگ - او- پی- ورما 2- بزنس ریورٹنگ - او – پی – ورما	15

References

پاسبان ادب :- ترتیب کار ڈاکٹر شاہدہ مناف

Model Questions	7 مارکس 8 مارکس	*اوپر کے دو یونیٹ پردو میں سے ایک مفصل جواب مطلوب ہے *اوپر کے دو یونیٹ پر چار میں سے دو مختصر جوابات مطلوب ہے
External -15 Internal – 10 ..... Total- 25	**College Level** **Internal Assessment (College Level) Marks: 10** Course teacher will have the liberty to choose from a variety of assessment tools/methods (Class test, Assignment, Record Book, Tutorial, Seminar, Case Study, Field Work, Project Work, quiz or MCQs) which may be deemed to be appropriate for assigning the relevant course outcome. *[Note: Continuous Assessment Tests (CAT) as per NEP scheme]*	

Course Type: Demonstrtive- Batch size-16

B.COM. I (SEM – I)
VERTICAL E: ABILITY ENHANCEMENT COURSE
SUPPLIMENTORY ENGLISH
SUBJECT CODE: 400110 SE
SUBJECT TITLE: AEC Supplimentory English

Level	Semester	Course Code	Course Name	Credits	Teaching Hours	University Exam Duration	Max Marks
4.5	I	400110 SE	Communication Skill	1	30	1	25

COURSE OUTCOMES:

The Students Will Become Familiar to Communication Skills

2. The Students Will Acquire Effective Communication Skills in Entrepreneurship

3. The Students Will Understand the Benefit of Communication Skills in Entrepreneurship

4. It Will Help the Students to Interact with International Traders

Unit	Contents	No. of Periods
Unit I	• Resume Writing • Notice Writing	15 Hours
Unit II	• E-Mail Writing • Formal Letter Writing	15 Hours

REFFERENCES: Rays of Letters, Board of Editors, Raghav Publishers & Distributers

MODEL QUESTIONS	- Based On the Above 02 Units, 01 Long Answer Question Will Be Asked For 07 Marks **(07)** - Based On the Above 02 Units, 02 Short Answer Questions Will Be Asked Each For 04 Marks **(08)**
EXTERNAL – 15 **INTERNAL – 10** **TOTAL – 25**	College Level Exam – **15 Marks** **Internal Assessment (College Level) Marks: 10** Course teacher will have the liberty to choose from a variety of assessment tools/methods (Class test, Assignment, Record Book, Tutorial, Seminar, Case Study, Field Work, Project Work, quiz or MCQs) which may be deemed to be appropriate for assigning the relevant course outcome. *[Note: Continuous Assessment Tests (CAT) as per NEP scheme]*

Course Type: Demonstrative- Batch Size- 16

Note: AEC in English and Mil 25 Marks Each

B. Com. I (NEP) (Semester-I)

Vertical E: Indian Knowledge System (Generic)

Subject Code: 400111

Level	Semester	Course Code	Course Name	Credits	Teaching Hours	University Exam Duration	Max Marks
4.5	I	400111	Indian Knowledge System (Generic)	2	30	2	50

Course Outcomes:

After completion of this course successfully, students would be able to

1. Develop an appreciation about the role and importance of Veda, Vedangas, Upanishadas, Ramayana, Mahavharata, Prominent ancient art forms and skills, etc.

2. Gain Knowledge about the role and importance of Yoga and Ayurveda

3. Understand the role and contribution of ancient Indian Science

4. Understand the role and contribution of ancient Indian Art & Literature

Unit System	Contents	Teaching Hours
Unit I	**Unit I Introduction to Indian Knowledge & Philosophy:** 1. Nature of Knowledge - Difference between information and knowledge. The five sense organs and their respective perceptions. Nature of mind and intellect. True vs. false knowledge. Means of acquiring knowledge -Perception (Pratyaksha), Inference (Anumana), Comparison (Upamana), Verbal testimony (Shabda). Introduction to other means (Pramanas). 2. Introduction to Vedas and Vedangas - Overview of the four Vedas and their six branches (Vedangas). 3. Introduction to the Ten Principal Upanishads 4. Introduction to the Six Classical Philosophical Schools (Shat Darshanas) 5. Introduction to Buddhist and Jain Philosophy 6. Introduction to Puranic Literature- Natur of the Puranas, their definition, major themes, and a basic overview of the 18 Mahapuranas. 7. Introduction to the Ramayana 8. Introduction to the Mahabharata	8
Unit II	**Introduction to Ayurveda and Yoga:** 1. Nature of Ayurveda recognition. Its scope, objectives, applications, and global 2. Introduction to Ancient Ayurvedic Scholars Charaka, Sushruta, Vagbhata, etc., their texts and contributions. - 3. Ayurvedic Daily Routine (Dinacharya) and Seasonal Regimen (Ritucharya) 4. Diet, Lifestyle, and Thought - Concept of wholesome food,	7

	incompatible foods (ViruddhaAahar), and mental hygiene. 5. Introduction to Yoga Shastra - Contributions of Maharshi Patanjali and other sages; their texts and teachings. 6. Surya Namaskar and Important Yogic Postures (Asanas) Their significance and applications. 7. Introduction to Various Yogic Mudras - Their meanings and benefits.	
Unit III	Unit III Ancient Indian Science & Technology 1. Scientific Thought in Ancient India - The psychological foundation of this thought. Its ecological and sustainable nature. Science in daily life. 2. Ancient Indian Astronomy - Ancient texts, authors, major theories, and comparison with modern astronomy. 3. Ancient Indian Chemistry (Rasayana Shastra) - Related texts, authors, major concepts, and their modern relevance. 4. Ancient Indian Metallurgy and Physics - Texts, authors, key principles, and comparison with modern science. 5. Ancient Indian Mathematics - Texts, mathematicians, key theories, and comparison with contemporary systems. 6. Ancient Indian Architecture and Vastu Shastra - Ancient texts, authors, principles, and comparison with modern architectural science. 7. Ancient Indian Life Sciences (Botany& Zoology) - Key texts, authors, major principles, and comparison with modern relevance. 8. Ancient Indian Technology: Evidences and Practices of Ancient Technology with special reference to Civil Engineering-Architecture, Metallurgy and Instruments	7
Unit IV	**Ancient Indian Art, Economies and Literature:** 1. Bharatamuni's Natyashastra and the Philosophy of Drama (Rupaka Chintan) 2. Introduction to Sanskrit Epics - Brief overview of the five major epics in Sanskrit literature. 3. Introduction to Ancient Indian Authors - Important literary figures and their key works. 4. Introduction to Kautilya's Arthashastra - Structure of the text, subjects covered, and its relevance in modern times. 5. Introduction to the 14 Vidyas (Branches of Knowledge) 6. Introduction to the 64 Arts (Kalās) 7. Introduction to Ancient Indian Ethics (Niti Shastra) - The ultimate aim of education as ethics. Nature of Indian ethical thought. Introduction to important texts on ethics.	8
College Level Exam-30 Marks **Internal Assessment (College Level) Marks: 20** Course teacher will have the liberty to choose from a variety of assessment tools/methods (Class test, Assignment, Record Book, Tutorial, Seminar, Case Study, Field Work, Project Work, quiz or MCQs) which may be deemed to be appropriate for assigning the relevant course outcome. *[Note: Continuous Assessment Tests (CAT) as per NEP scheme]*		

Text Books:

1. Introduction to Indian Knowledge System: Concepts and Applications by B. Mahadevan, Vinayak R. Bhat and Nagendra P. R. N., PHI Learning Private Limited, 2022. 2. Kapur K and Singh A. K (Eds) 2005).

2. Indian Knowledge Systems, Vol. 1. Indian Institute of Advanced Study, Shimla.
Tatvabodh of sankaracharya, Central chinmay mission trust, Bombay, 1995.

Reference Books:

1. Collection of Four Vedas (Rigveda Samhita, Yajurveda Samhita, Samveda Samhita, Atharva Veda Samhita), by Pandit ShriRam Sharma Acharya, Motilal Banarasidass

2. Collection of Vedas (Rigveda, Shukla Yajurveda, Krishna Yajurveda, Samveda, Atharva Veda), by Brahmarshi Maha Mahopadhyaya Pandit Shreepad Damodar Satvalekar, Publisher: Swadhyaya mandal, Pardi (Balsad), Printer: SamvadTradeprints, 1005, Sadashiv Peth, Pune

3. Nair, Shantha N. Echoes of Ancient Indian Wisdom. New Delhi: Hindology Books, 2008.

4. SK Das, The education system of Ancient hindus, Gyan publication house, India

5. BL Gupta, Value and distribution system in India, Gyan publication house, India

6. Reshmi ramdhoni, Ancient Indian Culture and Civilisation, Star publication,2018

7. Supriya Lakshmi Mishra, Culture and History of Ancient India (With Special Reference of Sudras), 2020.

8. Gambirananda, Swami, Tr. Upanishads with the Commentary of Sankarachrya. Kolkata: Advaita Ashrama publication Department, 2002.

9. Ranganathananda, Swami. The Message of the Upanishads. Bombay: Bharathya Vidya Bhaven, 1985.

10. Om Prakash, Religion and Society in Ancient India, Bhariya Vidhya Prakashan, 1985

11. J Auboyer, Daily Life in Ancient India from Approximately 200 BC to AD 700, Munshi ram Manoharlal publication, 1994. 12. DK Chakkrabarty, Makkhan Lal, History of Ancient India (Set of 5 Volumes), Aryan book International publication, 2014 13. Dr. Girish Nath Jha, Dr. Umesh Kumar Singh and Diwakar Mishra, Science and Technology in Ancient Indian Texts, DK Print World limited,

14. Swami BB Vishnu, Vedic Science and History Ancient Indian's Contribution to the Modern World, gosai publication, 2015

15. Chatterjee, S.C. The Nyaya Theory of Knowledge. Calcutta: University of Calcutta Press, 1950.

16. Dasgupta, Surendra. A History of Indian Philosophy. Delhi: Motilal Banarsidass, 1991. Vols. III & IV.

17. Mercier, Jean L. From the Upanishads to Aurobindo. Bangalore: Asian Trading Corporation, 2001.

18. M Hiriyanna. Essentials of Indian Philosophy. London: Diane Publications, 1985.

19. Hume, Robert Ernest, Tr. The Thirteen Principal Upanishads. Virginia: Oxford University Press, 1931.
20. Radhakrishnan, S. Principal Upanishads. New York: Harper Collins, 1963.
21. Satprakashananda. The Methods of Knowledge according to Advaita Vedanta. Calcutta: Advaita Ashram, 2005.
22. Potter, K.H. Encyclopaedia of Indian Philosophies, Vol.III. Delhi: Motilal Banarasidass, 2000.
23.Kurhekar Acharya Shreyas Charudatta Indian Knowledge System: Introduction & Prospects, H.V.P.Mandal's Degree College of Physical Education, Amravati, Maharashtra, 2024.

Sant Gadge Baba Amravti University Amravati
Syllabus for B.Com. I as per NEP 2020
Semester I
Vertical E: Value Education Courses (VEC) I
Course Title: Understanding India, Environmental Science/ Education, Digital & Techonological Solutions

Level	Semester	Course Code	Course Name	Credits	Teaching Hours	Exam. Duration	Max. Marks
4.5	**1 UG**	**125302**	**Value Education Courses (VEC) I**	**02**	**30**	**02 Hours**	**50**

Course Objectives	1. To make student aware of the trajectories of historical and cultural development of India 2. To Make student aware of the Ideological image of Indian Society 3. To make student aware of the Ethnographic Image of Indian Society 4. To create among students pro-environmental attitude and behaviour pattern 5. To create a sense of how to be more responsible towards the Environment.
Course Outcomes	By the end of this course, students will be able to: 1. Analyse the ideological and ethnographic imges of Indian Society 2. Inculcate a critical thinking on various dimensions of environment through knowledge, skill, critical thinking and problem solving 3. Analyse the causes and effects of 'environmental degradation' and 'resource depletion' 4. Understand the nature of environmental challenges facing India 5. Relate environmental issues to the larger context of sustainable Development.

Unit System	Content	Teaching Hours
Unit I	Ideological Images of Indian Society i. Pluralism and Nationalism ii. Indian Constitution iii. Indian Civilization iv. Modernization and Continuity of Tradition	8
Unit-II	Ethnographic Image of Indian Society i. Unity in Diversity ii. Urban and Rural India iii. Caste and Tribes iv. Religions and Traditions	7
Unit -III	Understanding the Environment I. Environment: Concept, importance and components II. Ecosystem: Concept, structure and Function III. Concept and objectives: Environmental education, environmental ethics IV. Central Pollution Control Board of India: Standard, Activities, Function of Laboratories	8

Unit-IV	Natural Resources and Environmental Management I. Natural Resources: Renewable and non-renewable II. Natural resource and solid waste management: Individual, community and government level III. Air, water and soil pollution: Causes, effects and control IV. Climate change: Global warming-impact, adoption and mitigation	7

Total 50 Marks Division:
External Theory Exam (College level): Marks: 30

Internal Assessment (College Level) Marks: 20

Course teacher will have the liberty to choose from a variety of assessment tools/methods (Class test, Assignment, Record Book, Tutorial, Seminar, Case Study, Field Work, Project Work, quiz or MCQs) which may be deemed to be appropriate for assigning the relevant course outcome.

[Note: Continuous Assessment Tests (CAT) as per NEP scheme]

Reference:

1. Anji Reddy, M. Text book of Environmental Science and Technology, BS Publications, Hyderabad
2. Basu, R. N (Ed.) Environment, University of Kolkatta
3. Basu. M., Xavier, S. S. Fundamental of Environmental Studies, Cambridge University Press, India.
4. Benny Joseph. 2006. Environmental Science and Engineering, Tata Mc-Graw Hill, Publishing Company, New Delhi.
5. Dr. B. R. Ambedkar,2021. The Constitution of India, Prabhat Prakashan Pvt. Ltd.
6. Dr. Y. K. Singh, Environmental Science, New International P. Ltd, Publishers, New Delhi.
7. Frank Heidemann, 2013, The Modern Anthropology of India: Ethnography, Themes and Theory
8. Hutton J. H. 1946. Caste in India, Cambridge, Cambridge University Press.
9. Imtiaz Ahmad, Partha S. Ghosh, Helmut Reifeld (Editor), 2000. Pluralism and Equality: Values in Indian Society and Politics, Sage Publication Pvt Ltd.
10. Om Prakash Singh, 2018, Enthnographic Image of Indian Tribes, Innovative Imprint, Delhi
11. Rabindranath Tagore, 2015. Nationalism, fingerprintpublishing.com
12. Romila Thaper & etc, 2016. On Nationalism, Aleph Book Company.
13. S. Irgan Habib, 2017. Indian Nationalism: The Essential Writings, Aleph Book Company.

Sant Gadge Baba Amravti University Amravati
Syllabus for B.Com. I as per NEP 2020
Semester I
Course Title: Value Education Courses (VEC) I
Course Code: 125302

Pattern of Question paper and Distribution of Marks

Maximum Marks: 30 **Time: Two Hours**

Que. 1 A : Students shall have to answer 4 out of 6 short answer questions

based on Unit I to Unit II 4X2 = 8

Que. 1 B: Students shall have to answer 4 out of 6 short answer questions

based on Unit III to Unit IV 4X2 =8

Que.2 Students shall have to answer 4out of 6 long answer questions based on

Unit I to Unit IV. 3.5X4 =14

B. Com. I (NEP) (Semester-II)
Vertical A/B: Major/Minor
Subject Code: 400200
Subject Title: Advanced Accountancy

Level	Semester	Course code	Course Name	Credits	Teaching Hours	Exam Duration	Max Marks
4.5	II	400200	Advanced Accountancy	2	30	2 Hr.	50

Course Outcomes:

Upon completion of this course, the students will:

- Acquire knowledge in depreciation methods, and the relevant journal entries. Compute depreciation with the help of 2 important methods i.e. Straight Line and Reducing Balance (Written Down) Method.
- Grasp the complexities of accounting for non-profit institutions especially Club, Hospital & Education Institution.
- Implement accounting principles to co-operative societies and cooperative banks.
- Demonstrate a thorough understanding of specialized accounting practices in Agriculture, Dairy and Poultry Farming.

Unit	Contents	Teaching Hours
Unit-I	**Depreciation:** 1.1 Meaning, Definition, Characteristics, Causes, Points to be kept in mind while determining the amount of Depreciation; Journal Entries on Depreciation, Methods of Depreciation (meaning), Advantages & Disadvantages. 1.2 Problems on Straight Line Method, & Diminishing Balance Method	7
Unit-II	**Accounts of Non Profitable institutions (Club, Hospital & Education Institution):** 2.1 Meaning, Need of Accounts. 2.2 Books maintain by Non-profit Concerns. 2.3 Receipts & Payments Account. 2.4 Difference between Receipts & Payments Account & Cash Book. 2.5 Problems on Receipts & Payments Account Income & Expenditure Account. 2.6 Difference between Receipts & Payments Account and Income & Expenditure Account. 2.7 Problems on Income & Expenditure Account 2.8 Final Accounts of Non-Profit Institutions	8

Unit-III	**Accounts of Co-operative Societies and Co-operative Banks**: 3.1 Accounting Books 3.2 Final Accounts of Co-operative Societies	7
Unit-IV	**Farm Accounts of Agriculture, Dairy & Poultry Farming:** 4.1 Definition, Characteristics & Need of Farm Accounting 4.2 Necessary Books of Farm Accounting 4.3 Preparation of Cash Book, Live Stock Inventory, Crop Account 4.4 Final Accounts of Farm (Agriculture, Dairy & Poultry)	8

Total 50 Marks Division:
External Theory Exam (University level): Marks: 30
Internal Assessment (College Level) Marks: 20
Course teacher will have the liberty to choose from a variety of assessment tools/methods (Class test, Assignment, Record Book, Tutorial, Seminar, Case Study, Field Work, Project Work, quiz or MCQs) which may be deemed to be appropriate for assigning the relevant course outcome.
[Note: Continuous Assessment Tests (CAT) as per NEP scheme]

Books Recommended:

1. Jain, Khandelwal & Pareek: Fundamentals of Accounting, Ramesh Book Depot. Jaipur

2. Gupta, R. L. and Radhaswamy, M: Financial Accounting. Sultanchand and Sons, New Delhi

3. R.L. Gupta & V.K. Gupta: Fundamentals of Accounting, Sultanchand& Sons New Delhi.

4. Maheshwari S. N. & Maheshwari S. K. An Introduction to Accountancy, Vikash Publishing House Pvt. Ltd. New-Delhi.

5. R.R. Gupta: Advanced Accountancy, Kalyani publishers, New Delhi

6. N.P.Agrawal, S.C.Jain, Shrma, Shah,Mangal, : Ramesh Book Depot, Jaipur (Hindi, English

Web Links & E-Contents:

1. https://rccmindore.com/wp-content/uploads/2015/06/BCOM-1-FinancialAccounting-1.pdf

2. https://rccmindore.com/wp-content/uploads/2015/06/BCOM-H-I-FinancialAccounting.pdf

3. https://www.ddegjust.ac.in/studymaterial/bba/bba-104.pdf

4. https://kb.icai.org/pdfs/PDFFile5b28bdcfe1c309.30940167.pdf

5. https://www. cooperation.tripura.gov.in/sites/default/files/CAS%20for%20PACS%20%26%20LAMPS_0.pdf

6. https://www.rd.usda.gov/sites/default/files/cir57.pdf

7. https://www.rfilc.org/wpcontent/uploads/2020/08/1163528274908_Farm_accounting.pdf

8. https://core.ac.uk/download/pdf/288067258.pdf

B. Com. I (NEP) (Semester-II)
Vertical A/B: Major/Minor
Subject Code: 400201
Subject Title: INDIAN CONTRACT ACT-II

Level	Semester	Course code	Course Name	Credits	Teaching Hours	Exam Duration	Max Marks
4.5	II	400201	**Indian Contract Act-II**	2	30	2 Hr.	50

Course Outcomes:

1. Set out a range of subject specific, cognitive and transferable skills within the purview of Law of Indemnity & Guarantee, Bailment & Pledge and Law of Agency.
2. This course equips the students to better appreciate the legal services required in a corporate office so that he can enhance his relevance as a employee.

Unit	Contents	Teaching Hours
Unit-I	**Law of Indemnity and Guarantee:** Introduction: Law of Indemnity and Guarantee - Contract of Indemnity, Definition-Essentials, Rights of indemnity holder, Rights of indemnifier.	7
Unit-II	**Contract of Guarantee:** Definition, Consideration in a contract of guarantee, Essentials of contract of Guarantee, Law as to bank guarantee, Distinction between a contract of indemnity and a contract of guarantee. Contract of Insurance Guarantee and Indemnity. Distinguished – Continuing guarantee, Revocation of Continuing guarantee, When surety is not discharged? Exceptions- Invalid guarantees, Rights of surety, Law as to co-sureties, Right of surety against the co-surety.	8
Unit-III	**Contract of Bailment & Pledge:** Bailment, Definition, Essentials, Kindsof Bailments, Rights, duties and liabilities of Bailor, Rights, duties and liabilities of a Bailee, What is lien? General Lien, Particular or Specific lien, Particular lien a& General lien. Finder of Goods, **Pledge:** Definition, Essentials, Pledge and Lien distinguished, Pledge and Bailment distinguished Rights of a Pawnee, Liabilities of a Pawnee Rights of Pawnor, Pledge by persons other than the true owner.	7

Unit-IV	**Law of Agency:** Appointment of Agent , Who is an agent and a Principal, Who can appointed an agent? Who can employ agent, Test of Agency, How is agency constituted? Ratification, Rules governing ratification. Classification of Agents, sub-agent, Relationship between Principal and agent and subagent. Agent's authority, Implied authority, Effect of agents' authority. Revocation and renunciation of agent's authority, Rights, duties and liabilities of Principal and agents. Termination or determination of agency. Effect of termination.	8

Total 50 Marks Division:
External Theory Exam (University level): Marks: 30
Internal Assessment (College Level) Marks: 20
Course teacher will have the liberty to choose from a variety of assessment tools/methods (Class test, Assignment, Record Book, Tutorial, Seminar, Case Study, Field Work, Project Work, quiz or MCQs) which may be deemed to be appropriate for assigning the relevant course outcome.
[Note: Continuous Assessment Tests (CAT) as per NEP scheme]

Books Recommended:

1. Business Law for management Vol. I, K. R. Bulhandani, Himalaya Publishing House
2. Mercantile law: M C Shukla S. Chandand company limited, New Delhi
3. Business Regulatory and Framework- Sai Jyoti Publication, Nagpur- Dr . Dr. S.R. Raghuwanshi,
4. Dr. A.S. Khandekar Dr. V.W .Jaswante, Dr. R.O. Oza.
5. Business law P.C. Tulsian Tata Mc-graw Hill Publishing Company limited, New Delhi
6. Business Law :P. Sarvanavel S. Senthil & S. Balakumar, Himalaya publishing house New Delhi
7. Business Law: C. L .Bansal, Taxman's New Delhi
8. GST Ready Reckoner V. S. Date, Taxman's New Delhi
9. Indian Contact Act. &Sales of Goods
10. Act :P. Sarvenavel ,S. Sumathi, Himalaya Publishing House ,New Delhi.
11. Mercantile Law :N. D. Kapoor, Sultan Chand & Sons Educational Publishing .New Delhi.
12. Business Regulatory Framework: Dr. Ashish P. Mohata Sai Jyoti Publication.
13. व्यवसाय नियमन वषयक कायधांची रचना, डॉ. राधेशायम पी.चोधरी प्रा.. तुषार एम. कोटक Sai Jyoti Publication नागपूर.
14. व्यवसाय नियामक व मंडल कायदा डॉ. अरवंद !शंदे, जाधव, खडसे व नेउलकर, अनुराधा प्रकाशन, नागपूर
15. व्यवसाय नियामक कायदे रचना आणी कंपनयांच्या कायदा, ए. एस. उखळकर, पंपलापुरे प्रकाशन, नागपूर

B. Com. I (NEP) (Semester-II)
Vertical A/B: Major/Minor
Subject Code: 400202
Subject Title: Dynamics of Management-II

Level	Semester	Course code	Course Name	Credits	Teaching Hours	Exam Duration	Max Marks
4.5	II	400202	Dynamics of Management-II	2	30	2 Hr.	50

Course Outcomes:

By the end of this course, students will be able to-

1. Inclusive Understanding of Management Concepts
2. Application of Management Principles.
3. Enhanced Leadership and Motivation Skills.
4. Critical Thinking and Analysis.

Unit	Contents	Teaching Hours
Unit-I	Planning: Meaning , Definitions and Features, Advantages and Limitations of planning, Forecasting: Meaning, Definitions and Features, difference between planning and forecasting,	7
Unit-II	Decision Making: Meaning , Definitions and Features, Decision Making Process, Organization: Meaning , Definitions, Functions of Organization, Principles of Organization,	8
Unit-III	Staffing: Meaning and Definitions, Recruitment, Sources of Recruitment, Concept of Selection, Leadership: Meaning and Definitions, Types of Leader, Characteristics of Leadership. Motivation: Meaning and Definitions, Importance of Motivation, Types of Motivation,	7
Unit-IV	Motivation: Meaning and Definitions, Importance of Motivation, Types of Motivation, Theories of Motivation: Theory X and Theory Y, Theory Z, Herzberg's Theory of Needs,	8

Total 50 Marks Division:

External Theory Exam (University level): Marks: 30

Internal Assessment (College Level) Marks: 20

Course teacher will have the liberty to choose from a variety of assessment tools/methods (Class test, Assignment, Record Book, Tutorial, Seminar, Case Study, Field Work, Project Work, quiz or MCQs) which may be deemed to be appropriate for assigning the relevant course outcome.

[Note: Continuous Assessment Tests (CAT) as per NEP scheme]

BOOKS RECOMMENDED:

• Ramaswmy,T. (2010): Principles of Management, Himalaya Publishing House, Mumbai.

• देशमुख ,_भाकर(२००३)_यवसाय_यव0थापनाचीमुलत2वे ,पंपळापुरेपि4लकेश)स ,नागपूर

• Prasad,L.M. (2019): Principles & Practice of Management, Sultan Chand & Sons, New Delhi.

• North Maharashtra University e-book published on their website:
https://old.nmu.ac.in/Portals/46/SLM/SLM%20S.Y.%20B.Com.%20Business%20Management.pdf.

• Khushpat Jain, Apeksha Jain and Viplav Jain (2021), Business Organisation and Management, Himalaya Publishing House, New Delhi

B.Com. I NEP (Semester II)
Subject Code: 400203
Vertical A/B: Major/Minor Subject Title: MICRO ECONOMIC S – II

Level	Semester	Course code	Course Name	Credits	Teaching Hours	Exam Duration	Max Marks
4.5	II	400203	Micro Economics – II	2	30	2 Hr.	50

Course Outcomes:

The learning outcomes of this course are as follows:

1. Explain the basic economic problems and the role of the price mechanism.
2. Analyze demand and supply behavior and their interaction in determining equilibrium price and quantity.
3. Apply the concepts of consumer theory and utility maximization.
4. Evaluate production theory, cost analysis, and profit maximization for firms.

Unit	Contents	Teaching Hours
Unit-I	**Market Structure**: 1.1 Perfect Competition: Concept and Characteristics. 1.2 Price Determination under Perfect Competition. 1.3 Monopoly: Concept and Features. 1.4 Price Determination under Monopoly.	7
Unit-II	**Market Structure:** 1.1 Monopolistic Competition: Concept and Characteristics. 1.2 Price Determination under Monopolistic Competition. 1.3 Oligopoly: Concept and Features. 1.4 Price Determination under Oligopoly.	8
Unit-III	**Factor Pricing :** 1.1 Ricardian Theory of Rent. 1.2 Concept and Types of Wages. 1.3 Liquidity Preference Theory of Interest. 1.4 Innovation Theory of Profit.	7
Unit-IV	**Welfare Economics:** 1.1 Concept and Definitions of Welfare Economics. 1.2 Arthur Pigou - Thoughts on Economic Welfare. 1.3 Amartya Sen - Thoughts on Economic Welfare. 1.4 Concept and Role of Corporate Social Responsibility (CSR) .	8

BOOKS RECOMMENDED:

1. Pindyck, R.S. &Rubinfeld, D. Microeconomics.Pearson Education Publications. Mankiw,
2. N. G. Principles of Microeconomics, Cengage Learning Publications
3. Tandon, P. A Textbook of Microeconomic Theory.Sage Publications.
4. Mehta, P.K. & Singh, M. Introductory Micro Economics.Taxmann Publications.
5. Dwivedi, D.N. Microeconomics: Theory and Applications.Vikas Publishing House.
6. Sachdeva, A. Micro Economics Theory and Applications, KusumLata Publications.
7. Salvatore, D. Microeconomic Theory, McGraw-Hill, Education. Case,
8. K.E., Fair, R.C., & Oster, S.E. Principles of Microeconomics, Pearson Publications.
9. Nicholson, W. & Snyder, C. Microeconomic Theory: Basic Principles and Extensions, Cengage Publications. Samuelson,
10. P.A., Nordhaus, W.D. Microeconomics, McGraw-Hill Education.
11. Chaturvedi, D.D. & Mittal, A. Principles of Microeconomics.Kitab Mahal Publications, New Delhi. Principles of Microeconomics by N. Gregory Mankiw (latest edition)
12. Microeconomics by Robert S. Pindyck and Daniel L. Rubinfeld (latest edition)
13. Fundamentals of Microeconomics by Carl E. Walsh (latest edition)
14. Tiwari G. S., Business Economic, Dyanpath Publication.

Online resources and simulations: from Khan Academy Economics

https://www.khanacademy.org/economics-finance-domain/

Note: Learners are advised to use the latest edition of readings

B.Com. I NEP (Semester II)
Subject Code: 400204
Vertical C-Generic Open Elective: Basic of Economics

Level	Semester	Course code	Course Name	Credits	Teaching Hours	Exam Duration	Max Marks
4.5	II	400204	Basic of Economics	2	30	2 Hr.	50

Course Outcomes:

Upon successful completion of this course, students will be able to:

1. Students of other streams will understand the basic concepts of economics.
2. Students will learn the fundamental concepts of micro and macroeconomics.
3. Students will acquire knowledge of the concept of utility along its features & types.
4. Students will know the demand and supply mechanism.
5. Students will recognize the significance of economics in their daily lives

Unit	Contents	Teaching Hours
Unit-I	**Introduction of Economics:** 1.1 Introduction to Economics 1.2 Kautilya's views on economics 1.3 Definition of economics: A. Adam Smith B. Alfred Marshal C. Lionel Robbins 1.4 Branches of economics: A. Microeconomics- concept and feature B. Macroeconomics- concept and features	7
Unit-II	**Utility Analysis:** 2.1 Meaning and features of utility 2.2 Types of Utility 2,3 Concept of utility: total utility, marginal utility 2.4 Meaning of human want, characteristics of want	8
Unit-III	**Consumer Behaviour:** 3.1 Meaning of Demand 3,2 Types of demand 3.3 Determinants of demand 3.4 Law of demand with assumption and exception	7
Unit-IV	**Producer behavior:** 4.1 Meaning and Definition of Supply 4.2 Determinants of Supply 4.3 Law of supply with assumption and exception 4.4 Factors of production: land, labour, capital, and entrepreneur	8

Total 50 Marks Division:

External Theory Exam (University level): Marks: 30

Internal Assessment (College Level) Marks: 20

Course teacher will have the liberty to choose from a variety of assessment tools/methods (Class test, Assignment, Record Book, Tutorial, Seminar, Case Study, Field Work, Project Work, quiz or MCQs) which may be deemed to be appropriate for assigning the relevant course outcome.

[Note: Continuous Assessment Tests (CAT) as per NEP scheme]

Books Recommended:

1. Dixit K.R., Business Economics, Vishwa publishers and distributors.
2. Mithani D.M. Principles of Economics, Himalaya Publishing House.
3. Bhuptani Prem J., Principles of Economics, TaxMann Allied Services Pvt. Ltd.
4. Mankiw. N. G. Principles of Micro economics Cengage Learning Publications.
5. Chaturvedi, D. D. & Mittal, A. Principles of Micro Economics, Kitab Mahal Publication,
6. Ahuja H.L. Principles of Micro Economics. S.Chand and Company Ltd.
7. Ahuja H.L. Principles of Micro Economics. S.Chand and Company Ltd.
8. Tiwari G.S. Principles of Economics, DnyanPath Publicatio

Note : Learners are advised to use the latest edition of readings

B. Com. I (Semester - II)
Subject Code: 400205
Vertical C :- GOEC:- - Entrepreneurship Development

Level	Semester	Course code	Course Name	Credits	Teaching Hours	Exam Duration	Max Marks
4.5	II	400205	Entrepreneurship Development	2	30	2 Hr.	50

Course Outcomes:

Upon successful completion of this course, students will be able to:

1. Students of other streams will understand the basic concepts of Entrepreneur Ship
2. Students will learn the fundamental concepts of of Entrepreneur Ship
3. Students will acquire knowledge of Creating and Starting the Venture.
4. Students will know Financing & managing the new venture

Unit	Contents	Teaching Hours
Unit-I	**Introduction:** Entrepreneur- Definition – Role of Entrepreneurship in Economic Development, Factors motivating Entrepreneurships, Advantages of becoming Entrepreneur.	7
Unit-II	**Creating and Starting the Venture:** Sources of new Ideas, Methods of generating ideas, problem solving, product planning and development process	7
Unit-III	Financing & managing the new venture: Sources of capital, Record keeping, recruitment, motivating and leading teams, financial controls, Marketing and sales controls.	8
Unit-IV	**Institutional Support:** Role of Directorate of Industries, District Industries Carters (DIC), Industrial Development Corporation (IDC), State Financial Corporation (SFCs), Commercial banks , Small Scale Industries Development Corporations (SSICSs)	8

Total 50 Marks Division:

External Theory Exam (College level): Marks: 30

Internal Assessment (College Level) Marks: 20

Course teacher will have the liberty to choose from a variety of assessment tools/methods (Class test, Assignment, Record Book, Tutorial, Seminar, Case Study, Field Work, Project Work, quiz or MCQs) which may be deemed to be appropriate for assigning the relevant course outcome.

[Note: Continuous Assessment Tests (CAT) as per NEP scheme]

REFERENCE BOOKS:

1. Entrepreneurship: Rajeev Rai; Oxford University Press , New Delhi.
2. Entrepreneurial Development: Dr. S.S.Khanka ; S. Chand &Company Ltd. Delhi.
3. Entrepreneurship And Skill Development: Dr. R. D. Yadgire, Dr. S.R.Raghuwanshi; Dhyanpath Publication, Amravati.
4. Entrepreneurship and Employment : S>B> Verma ; Deep and Deep Publications Pvt. Ltd. Delhi.
5. Entrepreneurship Development and Project Management: Neeta Baporikar; Himalaya Publishing House, New Delhi.
6. Business Communication: S>G> Krishnamacharyulu & R. LAlitha ; Himalaya Publishing House, New Delhi.
7. Developing Presentation Skills; Dr.R.L.Bhatia; Wheelar Publishing ;New Delhi/Allahabas
8. Managerial and SkillvDevelopment; Puneet Varshney and Anita Dutta Alfa Publication,New Delhi.

B. Com. I (NEP) (Semester-II)

Subject Code: 400206 E

Vertical –C GOEC Subject Title: English III

Level	Semester	Course code	Course Name	Credits	Teaching Hours	Exam Duration	Max Marks
4.5	II	400206 E	English	2	30	2 Hr.	50

Course Outcomes:

1. The students will study various ways of communication.
2. Students will win with good manners.
3. They will learn perfection of writing and speaking
4. With these skills they will be able to create space for them in the corporate World
5. Students will become able to handle all situations successfully

Unit	Contents	Teaching Hours
Unit-I	Getting people's attention and Interrupting	8
Unit-II	Giving Instructions and Seeking Clarifications	7
Unit-III	Making Requests and Responding to an Apology	8
Unit-IV	Asking for Directions and Giving Directions	7

References: Spoken English -1 By- KamleshSadanand / SusheelaPunitha (Orient Black Swan publication)

Model Questions	-Based on the above Four Units, 2 Long Answer Questions will be asked for 07 Marks. (14) -Based on the above Four Units, 4 Short Answer Questions will be asked- each for 04 Marks. (16)
External-30 Internal -20 Total-50	- College level Exam -30 Marks. **Internal Assessment (College Level) Marks: 20** Course teacher will have the liberty to choose from a variety of assessment tools/methods (Class test, Assignment, Record Book, Tutorial, Seminar, Case Study, Field Work, Project Work, quiz or MCQs) which may be deemed to be appropriate for assigning the relevant course outcome. *[Note: Continuous Assessment Tests (CAT) as per NEP scheme]*

B.Com.I (Semester-II)

Vertical –C Generic/Open Elective Courses (OE) English

Subject code -

Subject Title- Theory – IV English

Level	Semester	Course code	Course Name	Credits	Teaching Hours	Exam Duration	Max Marks
4.5	II	400206 E	English Theory – IV	2	30	2 Hr.	50

Course Outcomes

1) The students will study various ways of communication.

2) Students will win with good manners.

3) They will learn perfection of writing and speaking

4) With these skills they will be able to create space for them in the corporate world

5) Students will become able to handle all situations successfully.

Unit	Contents	Teaching Hours
Unit-I	Inviting and Accepting and Refusing an Invitation	8
Unit-II	Apologising and Responding to Congratulations	7
Unit-III	Congratulating and Responding to Congratulations	8
Unit-IV	Paying Compliments, Showing Appreciation, Offering Encouragement and Responding	7

References: Spoken English -1 By- KamleshSadanand / SusheelaPunitha (Orient BlackSwan publication)

Model Questions	-Based on the above Four Units, 2 Long Answer Questions will be asked for 07 Marks. (14) -Based on the above Four Units, 4 Short Answer Questions will be asked- each for 04 Marks. (16)
External-30 Internal -20 Total-50	- College Level Exam -30 Marks. **Internal Assessment (College Level) Marks: 20** Course teacher will have the liberty to choose from a variety of assessment tools/methods (Class test, Assignment, Record Book, Tutorial, Seminar, Case Study, Field Work, Project Work, quiz or MCQs) which may be deemed to be appropriate for assigning the relevant course outcome. *[Note: Continuous Assessment Tests (CAT) as per NEP scheme]*

B.Com (Semester-II)

Vertical - C Generic / Open Elective Courses (OE) Hindi

Subject code – 400207 H

Subject Title – व्यवहारिक हिंदी Theory III

Level	Semester	Course code	Course Name	Credits	Teaching Hours	Exam Duration	Max Marks
4.5	II	400207 H	व्यवहारिक हिंदी	2	30	2 Hr.	50

Course Outcome :-

1. विद्यार्थीयों को विभिन्न व्यवसायिक कौशल से अवगत कराया जाएगा।
2. विद्यार्थी भाषा और व्यवसाय के बीच संबंध को समझझेंगे।
3. कौशल से उत्पादन में गुणवत्ता आ सकती है।
4. व्यवसाय में दस्तावेजों के महत्व को समझें।
5. कुशल जनशिक्त तैयार की जाएगी ।

Unit	Contents	Teaching Hours
Unit-I	सादगी और शालीनता की प्रतिमूर्ति बसंत कुमार -बिरला डॉ राम प्रकाश सादगी और शालीनता की प्रतिमूर्ति बसंत कुमार -बिरला डॉ राम प्रकाश	8
Unit-II	बिजनेस कोहिनूर: रतन टाटा- दीप्ति वी. कुशवाह	7
Unit-III	हानिकारक अपशिष्ठ का रखरखाव एवं प्रबंधन - पुरुषोत्तम देवांगन	8
Unit-IV	वैशिविक तपन की चुनौतियां- डॉ. मंजू लता कश्यप	7

References :-ज्ञानदीप भाग –1संपादक:- डॉ. निभा उपाध्याय, डॉ.तीर्थराज राय, डॉ.सुशांत ठोके राघव पिब्लकेशन्स, नागपूर, पर्थम आवृत्ति (2024)

Model Questions	• उपरोक्त 02 इकाइयों पर आधारित 01 दीर्घ उत्तरीय प्रश्न 7 अंक • उपरोक्त 02 इकाइयों के आधार पर 02 लघु उत्तरीय प्रश्न, पर 4-4 अंक अर्थात कुल 08 अंक (उपरोक्त दोनों प्रश्नों में आंतरिक विकल्प होंगे)
External – 15 Internal – 10 Total - 25	बाह्य सैद्धांतिक मूल्यांकन (External Evaluation) :- महाविद्यालय स्तर 30 अंक आंतरिक मूल्यांकन - 20 अंक के लिए संबंधित विषय शिक्षक को विभिन्न मूल्यांकन उपकरणों / विधियों में से चयन करने की सुविधा होगी इसमें कक्षा टेस्ट, असाइनमेंट, रिकॉर्ड बुक, ट्यूटोरियल, सेमीनार, केस स्टडी फील्ड वर्क, प्रोजेक्ट वर्क,क्विज,या वस्तुनिष्ठ बहूपर्यायी प्रश्न उपरोक्त चारों इकाइयों से संबंधित पाठ्यक्रम के परिणामों के मूल्यांकन के लिए उपयुक्त मानी जाए। [इकाई सतत् मूल्यांकन परीक्षा (CAT) के अनुसार होगी]

B.Com (Semester-II)

Vertical - C Generic / Open Elective Courses (OE) Hindi

Subject code – 400207 H

Subject Title – व्यवहारिक हिंदी Theory IV

Level	Semester	Course code	Course Name	Credits	Teaching Hours	Exam Duration	Max Marks
4.5	II	400207 H	Theory IV विज्ञापन लेखन	2	30	2 Hr.	50

Course Outcome :-

1. प्रतिस्पर्धा के युग में विज्ञापन के महत्व को समझे।
2. प्रतिस्पर्धा के युग में विज्ञापन के महत्व को समझे।
3. विज्ञापन के विभिन्न माध्यम शुरू किये जायेगे।
4. उपभोग व्यापार मे विज्ञापन के विभिन्न माध्यममों का सीधा उपयोग
5. विज्ञापन के माध्यम से उपयोग को कैसे बढ़ाया जाए और लिमिटेड का विज्ञापन कैसे किया जाए।

Unit	Contents	Teaching Hours
Unit-I	विज्ञापन और भाषा - डॉ. संगीता सूयर्कांत चित्रकोटी	8
Unit-II	विज्ञापन उद्देश्य तत्व एवं सिद्धांत- कृष्ण कुमार मालवीय	7
Unit-III	विज्ञापन लेखन - डॉ. संगीता सूयर्कांत चित्रकोटी	8
Unit-IV	उत्पादित वस्तु का विज्ञापन तैयार करना	7

References :- ज्ञानदीप भाग –1 संपादक:- डॉ. निभा उपाध्याय, डॉ.तीथर्राज राय, डॉ.सुशा ठोके राघव पिब्लकेशन्स, नागपूर, पर्थम आवृती (2024)

Model Questions	• उपरोक्त 02 इकाइयों पर आधारित 01 दीर्घ उत्तरीय प्रश्न 7 अंक • उपरोक्त 02 इकाइयों के आधार पर 02 लघु उत्तरीय प्रश्न, पर 4-4 अंक अर्थात कुल 08 अंक (उपरोक्त दोनों प्रश्नों में आंतरिक विकल्प होंगे)
External – 15 Internal – 10 Total - 25	बाह्य सैद्धांतिक मूल्यांकन (External Evaluation) :- महाविद्यालय स्तर 30 अंक आंतरिक मूल्यांकन - 20 अंक के लिए संबंधित विषय शिक्षक को विभन्न मूल्यांकन उपकरणों / विधियों में से चयन करने की सुविधा होगी इसमें कक्षा टेस्ट, असाइनमेंट, रिकॉर्ड बुक, ट्यूटोरियल, सेमीनार, केस स्टडी फील्ड वर्क, प्रोजेक्ट वर्क,क्विज,या वस्तुनिष्ठ बहूपर्यायी प्रश्न उपरोक्त चारों इकाइयों से संबंधित पाठ्यक्रम के परिणामों के मूल्यांकन के लिए उपयुक्त मानी जाए। [इकाई सतत् मूल्यांकन परीक्षा (CAT) के अनुसार होगी]

B.Com (Semester-II)

Vertical - C Generic / Open Elective Courses (OE) Marathi

Subject code – 400207 M

Subject Title – व्यवसायिक मराठी Theory III

Level	Semester	Course code	Course Name	Credits	Teaching Hours	Exam Duration	Max Marks
4.5	II	400207M	व्यवसायिक मराठी Theory III	2	30	2 Hr.	50

Course Outcomes

1. विद्यार्थ्यांना विविध व्यसायातील कौशल्य अवगत होतील.
2. विद्यार्थ्यांना भाषा व व्यसायातील संबंधाचा उलघडा होईल.
3. कौशल्यामुळे उत्पादनात गुणवत्ता निर्माण होऊ शकेल.
4. व्यवसायातील दस्तऐवजांचे महत्त्व लक्षात येईल.
5. कुशल मनुष्यबळाची निर्मिती होईल.

Unit	Contents	Teaching Hours
Unit-I	वक्तृत्व कला – प्रा . मिलिद जोशी	8
Unit-II	सूत्र संचालन – सुधीर गाडगीळ	7
Unit-III	निविदासूचना लेखन – डॉ. सतीश बडवे	8
Unit-IV	जाहीर निवेदन – आनंद काटीकर	7

References उपयोजित मराठी - संपादक – डॉ. केतकी मोडक, संतोष शेणई, सुजाता शेणई, पद्मगंधा प्रकाशन , पुणे आवृत्ति - 2012

Model Questions	वरील चारही घटकावर आधारीत 02 दीर्घोत्तरी प्रश्न प्रत्येकी सात म्हणजे एकूण 14 गुणांकरिता विचारले जातील. वरील चारही घटकावर आधारीत 04 लघुत्तरी प्रश्न प्रत्येकी चार म्हणजे एकूण 16 गुणांकरिता विचारले जातील. (वरील दोन्ही प्रश्नांना अंतर्गत पर्याय राहतील)
External – 30 **Internal – 20** **Total – 50**	बाह्य सैद्धांतिक परीक्षा (महाविद्यालयीन स्तरावर): गुण - 30 एकूण अंतर्गत मूल्यांकन गुण - 20* या साठी संबंधित अभ्यासक्रमाच्या शिक्षकाला विविध मूल्यमापन साधने/पद्धती निवडण्याचे स्वातंत्र्य असेल. त्यामध्ये पुढील प्रकार समाविष्ट असू शकतात: वर्ग चाचणी, असाइनमेंट, रेकॉर्ड बुक, ट्युटोरियल, परिसंवाद, केस स्टडी, क्षेत्रीय कार्य, प्रकल्प कार्य, क्विझ किंवा MCQs. जे संबंधित अभ्यासक्रमाच्या उद्दिष्टांसाठी योग्य वाटेल ती पद्धत. *टीप:* NEP योजनेनुसार सतत मूल्यमापन चाचण्या (CAT) चा अनुसरण करावे.

B.Com (Semester-II)

Vertical - C Generic / Open Elective Courses (OE) Marathi

Subject code – 400207 M

Subject Title – व्यवसायिक मराठी Theory IV

Level	Semester	Course code	Course Name	Credits	Teaching Hours	Exam Duration	Max Marks
4.5	II	400207M	व्यवसायिक मराठी Theory IV	2	30	2 Hr.	50

Course Outcomes:

1. विद्यार्थ्यांना विविध व्यसायातील कौशल्य अवगत होतील.
2. विद्यार्थ्यांना भाषा व व्यसायातील सं बंधाचा उलघडा होईल.
3. कौशल्यामुळे उत्पादनात गुणवत्ता निर्माण होऊ शकेल.
4. व्यवसायातील दस्तऐवजां चे महत्त्व लक्षात येईल.
5. कुशल मनुष्यबळाची निर्मिती होईल.

Unit	Contents	Teaching Hours
Unit-I	मुलाखत – शैलेश त्रिभवन, रविंन्द्र बेम्बरे	8
Unit-II	लेखन कौशल्य – प्रतीक्षा तालगकर	7
Unit-III	निमंत्रण पत्रिका व कार्यक्रम पत्रिका – डॉ. मीरा सुंदरराजे	8
Unit-IV	सारांश लेखन – डॉ. केतकी मोडक	7

References : १)संभाषण व लेखन कौशल्य – संपादक – डॉ. पृथ्वीराज तौर, डॉ. शैलेन्द्र लांडे, डॉ. वंदना महाजन अथर्व पिब्लकेशन्स, जळगाव पर्थम आवृत्ती – 2022

२) उपयोजित मराठी - संपा डॉ. केतकी मोडक, संतोष शेणई, सुजाता शेणई, पद्मगंधा पर् काशन, पुणे , आवृत्ती – 2012

Model Questions	वरील चारही घटकावर आधारीत 02 दीर्घोत्तरी प्रश्न प्रत्येकी सात म्हणजे एकूण 14 गुणांकरिता विचारले जातील. वरील चारही घटकावर आधारीत 04 लघुत्तरी प्रश्न प्रत्येकी चार म्हणजे एकूण 16 गुणांकरिता विचारले जातील. (वरील दोन्ही प्रश्नांना अंतर्गत पर्याय राहतील)
External – 30 **Internal – 20** **Total – 50**	बाह्य सैद्धांतिक परीक्षा (महाविद्यालयीन स्तरावर): गुण - 30 एकूण अंतर्गत मूल्यांकन गुण - 20* या साठी संबंधित अभ्यासक्रमाच्या शिक्षकाला विविध मूल्यमापन साधने/पद्धती निवडण्याचे स्वातंत्र्य असेल. त्यामध्ये पुढील प्रकार समाविष्ट असू शकतात: वर्ग चाचणी, असाइनमेंट, रेकॉर्ड बुक, ट्युटोरियल, परिसंवाद, केस स्टडी, क्षेत्रीय कार्य, प्रकल्प कार्य, क्विझ किंवा MCQs. जे संबंधित अभ्यासक्रमाच्या उद्दिष्टांसाठी योग्य वाटेल ती पद्धत. *टीप:* NEP योजनेनुसार सतत मूल्यमापन चाचण्या (CAT) चा अनुसरण करावे.

B.Com (Semester-II)

Vertical - C Generic / Open Elective Courses (OE) Pali

Subject code – 400207 P

Subject Title – पाली भाषा परिचय Theory III

Level	Semester	Course code	Course Name	Credits	Teaching Hours	Exam Duration	Max Marks
4.5	II	400207P	पाली भाषा परिचय Theory III	2	30	2 Hr.	50

Course Outcomes :

1. विद्यार्थ्यांना पाली साहित्याचा परिचय होतो..

2. विद्यार्थ्यांना पाली भाषा व्याकरण शिकिवता येते.

3. पाली साहित्याची आवड निर्माण करता येते.

4. मूळ पाली गद्य – पद्य वाचणे व त्यावर भाष्य करता येते.

5. पाली भाषा लिहिणे, वाचणे, ऐकणे व बोलणे शिकिवता येते

Unit	Contents	Teaching Hours
Unit-I	त्रिपिटक साहित्यचा संक्षप्त पिरचय	8
Unit-II	अनुपिटिक साहित्य	7
Unit-III	पाली साहित्याची उत्पती आणि विकास	8
Unit-IV	पाली व्याकरण कारण	7

References : पाली साहित्याचा इतिहास–भिक्षु धर्मिरक्षत, सम्यक प्रकाशन नई दिल्ली. १९९०

Model Questions	वरील चारही घटकावर आधारीत 02 दीर्घोत्तरी प्रश्न प्रत्येकी सात म्हणजे एकूण 14 गुणांकरिता विचारले जातील. वरील चारही घटकावर आधारीत 04 लघुत्तरी प्रश्न प्रत्येकी चार म्हणजे एकूण 16 गुणांकरिता विचारले जातील. (वरील दोन्ही प्रश्नांना अंतर्गत पर्याय राहतील)
External – 30 **Internal – 20** **Total – 50**	बाह्य सैद्धांतिक परीक्षा (महाविद्यालयीन स्तरावर): गुण - 30 एकूण अंतर्गत मूल्यांकन गुण - 20* या साठी संबंधित अभ्यासक्रमाच्या शिक्षकाला विविध मूल्यमापन साधने/पद्धती निवडण्याचे स्वातंत्र्य असेल. त्यामध्ये पुढील प्रकार समाविष्ट असू शकतात: वर्ग चाचणी, असाइनमेंट, रेकॉर्ड बुक, ट्युटोरियल, परिसंवाद, केस स्टडी, क्षेत्रीय कार्य, प्रकल्प कार्य, क्विझ किंवा MCQs. जे संबंधित अभ्यासक्रमाच्या उद्दिष्टांसाठी योग्य वाटेल ती पद्धत. *टीप:* NEP योजनेनुसार सतत मूल्यमापन चाचण्या (CAT) चा अनुसरण करावे.

B.Com (Semester-II)

Vertical - C Generic / Open Elective Courses (OE) Pali

Subject code – 400207 P

Subject Title – पाली निवडक गद्य – पद्य Theory IV

Level	Semester	Course code	Course Name	Credits	Teaching Hours	Exam Duration	Max Marks
4.5	II	400207P	पाली निवडक गद्य – पद्य Theory III	2	30	2 Hr.	50

1 विद्यार्थ्यांना पाली साहित्याचा परिचय होतो.

2.जातक कथेतून सामाजिक मुल्यां ची जाणीव होते.

3.पाली साहित्याची आवड निमार्ण करता येते.

4.मूळ पाली गद्य – पद्य वाचणे व त्यावर भाष्य करता येते.

5.पाली भाषेतील प्रथा, परंपरा, शिष्टाचार इ. माहिती शिकिवता येते

Unit	Contents	Teaching Hours
Unit-I	जातक – सोमदत्ता जातक, राजोवाद जातक	8
Unit-II	थेरगाथा – सुनीतथेर, अंगुलीमालथे	7
Unit-III	सुत्तनिपात – उरुगसुत्त , वसलसुत्त	8
Unit-IV	मराठी वाक्यां चा पाली अनुवाद	7

References : जातक कथा संगर्ह – धमार् नंद कोसंबी, उगसाक्षी प्रकाशन, नागपूर. २०१०

थेरगाथा – डॉ. विमलकीर्ति, सम्यक प्रकाशन नई दिल्ली. २००५

Model Questions	वरील चारही घटकावर आधारीत 02 दीर्घोत्तरी प्रश्न प्रत्येकी सात म्हणजे एकूण 14 गुणांकरिता विचारले जातील. वरील चारही घटकावर आधारीत 04 लघुत्तरी प्रश्न प्रत्येकी चार म्हणजे एकूण 16 गुणांकरिता विचारले जातील. (वरील दोन्ही प्रश्नांना अंतर्गत पर्याय राहतील)
External – 30 **Internal – 20** **Total – 50**	बाह्य सैद्धांतिक परीक्षा (महाविद्यालयीन स्तरावर): गुण - 30 एकूण अंतर्गत मूल्यांकन गुण - 20* या साठी संबंधित अभ्यासक्रमाच्या शिक्षकाला विविध मूल्यमापन साधने/पद्धती निवडण्याचे स्वातंत्र्य असेल. त्यामध्ये पुढील प्रकार समाविष्ट असू शकतात: वर्ग चाचणी, असाइनमेंट, रेकॉर्ड बुक, ट्युटोरियल, परिसंवाद, केस स्टडी, क्षेत्रीय कार्य, प्रकल्प कार्य, क्विझ किंवा MCQs. जे संबंधित अभ्यासक्रमाच्या उद्दिष्टांसाठी योग्य वाटेल ती पद्धत. *टीप:* NEP योजनेनुसार सतत मूल्यमापन चाचण्या (CAT) चा अनुसरण करावे.

B.Com (Semester-II)

Vertical - C Generic / Open Elective Courses (OE) Sanskrit

Subject code – 400207 S

Subject Title –भारतीय स्वयं शिक्षा पद्धती (दत्तात्रेययदुसंवाद) Theory III

Level	Semester	Course code	Course Name	Credits	Teaching Hours	Exam Duration	Max Marks
4.5	II	400207 S	भारतीय स्वयं शिक्षा पद्धती (दत्तात्रेययदुसंवाद)	2	30	2 Hr.	50

Course Outcomes:

1. भारतीय पुराण साहित्याचे स्वरूप स्पष्ट होईल.
2. प्राचीन भारतीय संवादांचे स्वरूप अवगत होईल.
3. प्राचीन भारतीय शिक्षाप्रणालीचे स्वरूप अवगत होईल.
4. प्राचीन भारतीय स्वयं शिक्षाप्रणालीचे स्वरूप व महत्व अवगत होइल

Unit	Contents	Teaching Hours
Unit-I	घटक 1 १) श्रीमद्भागवत पुराण पिरचय, एकादश स्कंध पिरचय, श्रीकृष्ण जीवन चिरत्र पिरचय, श्रीकृष्ण उद्धव संवाद. २) श्रीकृष्णांच्या द्वारे उद्धवाला श्री अवधूत यदु संवादाचे कथन. अवधूतांची आनंद अवस्था. महाराज यदुंचे अवधूत वंदन, अवधूत गुणगौरव, महाराज यदुंची संसार अनल संतप्त अवस्था. श्रीयदूंचे प्रयत्न ३) श्री अवधूतांचे उत्तर, २४ गुणाचे वणर्न, गुणपात ससससस्वीकारण्यामागील भूमिका, स्वयं शिक्षणाची भारतीय भूमिका, शक्षणाचे वास्तिवक स्वरूप, शिक्षण आचार विचार परिवतर्नाचे साधन. ४) प्रथम गुरु भूमी - स्त्रीयाकडून प्राप्त केलेले क्षमाशीलता इत्यादी गुण, ५) दुसरा गुरु वायू - प्राणवायू स्वरूप कार्य, प्रवाहितता , गुणसंलग्नता हीनत्व ६) तसरा गुरु आकाश - व्यायापकत्व, निलप अिधष्ठानत्व. ७) चौथा गुरु जल - स्वभावगत शुद्धता , प्रवाहिपणा , तृप्ती देणे.	8

	८) पाचवा गुरु अग्नी - तेजिवता, स्वर् स्वीकार, उर्धवगाममित्व, निर्लेपता	
Unit-II	**घटक 2** 9) सहावा गुरु चंद्र - वृद्धिक्षय हीनता, शीतलता प्रदानत्व १०) सातवा गुरु- सूर्य - दानाथर् स्वीकार, सवर्त्र समानता. ११) आठवा गुरु कपोत - अति स्नेहरहितता १२) नववा गुरु अजगर - प्राप्त ही पर्याप्तत है । ईशवरी शक्ती वरील विश्वास. १३) दहावा गुरु समुद्र - मर्यादाशीलता, स्व-स्वीकार, वृद्धी क्षयहीनता १४) मानवी जीवनातील पंच संवेदना. पंच ज्ञान इंद्रिय . पंच गुण. त्यांची आवश्यकता. मात्र आसक्तीचा त्याग. उपभोगातील संयमाची आवश्यकता. १५) अकरावा गुरु पतंग - रूपासक्तीचा पिरणाम.	7
Unit-III	**घटक 3** १६) रसहा भुंगा - अत्यावश्यक स्वीकार. संग्रह हीनता. सारग्रहण . विमुक्त संचार. १७) रसहा मधमाशी - संग्रहाची समस्या. उपभोगशून्य संग्रह विनाशाचे कारण. १८) तेरावा गुरु गजराज - èपशार्सक्तीचा पिरणाम १९) चवदावा गुरु- मधुहा - मध गोळा करणारा. परोपजीवी. २०) पंधरावा गुरु हिरण - Įवणासक्तीचा पिरणाम २१) सोळावा गुरु मासोळी - रसनासक्तीचा पिरणाम. २२) सतरावा गुरु - पिंगला वेश्या - अनासक्तीची अनिवायर्ता २३) अठरावा गुरु - कुरर पक्षी - उपलब्धतेचा विरोध.	8
Unit-IV	**घटक 4** २४) एकोणीसावा गुरु - बालक - प्रसन्नता , आपपरभावरिहतता २५) विसावा गुरु - कुमारिका जीवनातील एकांताचे महत्व. २६) एकिवसावा गुरु शरकार - एकाग्रते चे महत्व. २७) बावीसावा गुरु - सर्प - एकांत, गृहासक्ती हीनतेचे माहात्म्य. २८) तेवीसावा गुरु- ऊणर्नाभी - आत्मानंदता, अलिप्त क्रीडा . २९) चोवीसावा गुरु भिंगोरी - चिंतनशीलतेचा पिरणाम. आपणच	7

	आपप्ल्या भवितव्याचे शिल्पकार. ३०) समारोपीय चिंतन. साकल्यात्मक अध्ययन. जीवन विकासनाची स्ववयं शिक्षा पद्धती	

Reference: Į श्री दत्तात्रेय यदुसंवाद डॉ. स्वानंद गजानन पुंड

Model Questions	वरील चारही घटकावर आधारीत 02 दीर्घोत्तरी प्रश्न प्रत्येकी सात म्हणजे एकूण 14 गुणांकरिता विचारले जातील. वरील चारही घटकावर आधारीत 04 लघुत्तरी प्रश्न प्रत्येकी चार म्हणजे एकूण 16 गुणांकरिता विचारले जातील. (वरील दोन्ही प्रश्नांना अंतर्गत पर्याय राहतील)
External – 30 **Internal – 20** **Total – 50**	बाह्य सैद्धांतिक परीक्षा (महाविद्यालयीन स्तरावर): गुण - 30 एकूण अंतर्गत मूल्यांकन गुण - 20* या साठी संबंधित अभ्यासक्रमाच्या शिक्षकाला विविध मूल्यमापन साधने/पद्धती निवडण्याचे स्वातंत्र्य असेल. त्यामध्ये पुढील प्रकार समाविष्ट असू शकतात: वर्ग चाचणी, असाइनमेंट, रेकॉर्ड बुक, ट्युटोरियल, परिसंवाद, केस स्टडी, क्षेत्रीय कार्य, प्रकल्प कार्य, क्विझ किंवा MCQs. जे संबंधित अभ्यासक्रमाच्या उद्दिष्टांसाठी योग्य वाटेल ती पद्धत. *टीप:* NEP योजनेनुसार सतत मूल्यमापन चाचण्या (CAT) चा अनुसरण करावे.

B.Com (Semester-II)

Vertical - C Generic / Open Elective Courses (OE) **Sanskrit**

Subject code – 400207 **S**

Subject Title – **नीतिकथा (हितोपदेशः सुहृद्भेद प्रकरणम्) Theory IV**

Level	**Semester**	**Course code**	**Course Name**	**Credits**	**Teaching Hours**	**Exam Duration**	**Max Marks**
4.5	II	400207S	नीतिकथा (हितोपदेशः सुहृद्भेद प्रकरणम्)	2	30	2 Hr.	50

Course Outcomes:

1. संस्कृतभाषेतील नीतिविषयक ग्रंथाचा परिचय होईल.
2. विद्यार्थ्यांना नीतिशतकात विणर्त विविध नीतिविषयांचे ज्ञान होईल.
3. विद्यार्थ्यांना नितिशतकातील तकर्शुद्ध व वास्तववादी विचारांची ओळख होईल.
4. विद्यार्थ्यांना नीतिसाहित्याचे महत्व आत्मसात करता येईल.

Unit	Contents	Teaching Hours
Unit-I	१. कीलोत्पाटि वानर कथा २. चीत्कारि गदर्भ कथा	8
Unit-II	३. दिधकर्ण बिडाल कथा ४. घण्टाकर्ण कुट्टनी कथा	7
Unit-III	५. स्वर्णरेखा नापितादि कथा ६. गोपीज़ारवय कथा	8
Unit-IV	७. काकी-कनक सूत्र -सर्प कथा ८. मदोन्मत्ति सिंह-शशक कथा	7

References : हितोपदेशः – चौखंबा प्रकाशन, वाराणसी

Model Questions	वरील चारही घटकावर आधारीत 02 दीर्घोत्तरी प्रश्न प्रत्येकी सात म्हणजे एकूण 14 गुणांकरिता विचारले जातील. वरील चारही घटकावर आधारीत 04 लघुत्तरी प्रश्न प्रत्येकी चार म्हणजे एकूण 16 गुणांकरिता विचारले जातील. (वरील दोन्ही प्रश्नांना अंतर्गत पर्याय राहतील)
External – 30 **Internal – 20** **Total – 50**	बाह्य सैद्धांतिक परीक्षा (महाविद्यालयीन स्तरावर): गुण - 30 एकूण अंतर्गत मूल्यांकन गुण - 20* या साठी संबंधित अभ्यासक्रमाच्या शिक्षकाला विविध मूल्यमापन साधने/पद्धती निवडण्याचे स्वातंत्र्य असेल. त्यामध्ये पुढील प्रकार समाविष्ट असू शकतात: वर्ग चाचणी, असाइनमेंट, रेकॉर्ड बुक, ट्युटोरियल, परिसंवाद, केस स्टडी, क्षेत्रीय कार्य, प्रकल्प कार्य, क्विझ किंवा MCQs. जे संबंधित अभ्यासक्रमाच्या उद्दिष्टांसाठी योग्य वाटेल ती पद्धत. *टीप:* NEP योजनेनुसार सतत मूल्यमापन चाचण्या (CAT) चा अनुसरण करावे.

B.Com.I (Semester -II)

Vertical – C Generic/Open Elective Courses (OE) Urdu

Subject Code-

Subject Title :- Theory -III

پیشہ وارانہ اردو

Level	Semester	Course Code	Course Name	Credits	Teaching Hours	Exam Duration	Max Marks
4.5	II		**Theory III پیشہ وارانہ اردو**	02	30	2 Hrs.	50

Course Outcomes

1۔ طلباء فن تقریر کی مہارتوں سے متعارف ہوگے۔
2۔ طلباء نظامت کیسے کی جاتی ہے سیکھتے ہیں
3۔ طلباء ٹینڈر لکھنا سیکھتے ہیں
4 ۔ واضح درخواست (مراٹھی میں جسے جا ہر نیویدن کہتے ہیں) کس طرح لکھتے ہیں جانتے ہیں

Unit System	Contents	Teaching Hours
Unit –I	1۔فن تقریر	08
Unit –II	2۔ نظامت	07
Unit-III	3۔ ٹینڈر لکھنا	08
Unit- IV	4۔ واضح درخواست (مراٹھی میں جاہر نیویدن)	07

Reference s

یاسبان ادب :- ترتیب کار - ڈاکٹر شاہدہ مناف

Model Questions External -30 Internal – 20 ..... Total- 50	*اوپر کے چاروں یونیٹ پرچار میں سے 02 مفصل سوال حل کرنا ہے ایک پر 07 مارکس کل 14 مارکس *اوپر کے چاروں یونیٹ پرچھ میں سے چار مختصر سوالات حل کرنا ہے ہر ایک پر 4 مارکس کل 16 مارکس **(Internal Marks)Unit Test -20 Marks**

College Level Exam -30 Marks.

Internal Assessment (College Level) Marks: 20

Course teacher will have the liberty to choose from a variety of assessment tools/methods (Class test, Assignment, Record Book, Tutorial, Seminar, Case Study, Field Work, Project Work, quiz or MCQs) which may be deemed to be appropriate for assigning the relevant course outcome.

[Note: Continuous Assessment Tests (CAT) as per NEP scheme]

B.Com -I (Semester -II)

Vertical – C Generic/Open Elective Courses (OE) Urdu

Subject Code-

Subject Title :- Theory –IV

پیشہ وارانہ اردو

Level	Semester	Course Code	Course Name	Credits	Teaching Hours	Exam Duration	Max Marks
4.5	II		**Theory IV پیشہ وارانہ اردو**	02	30	2 Hrs.	50

Course Outcomes

1۔ طلباء انٹرویو کی مہارتوں سے متعارف ہوگے۔
2۔طلباء روداد لکھنے کے فن سے متعارف ہوگے
3۔ طلباء دعوت نامہ کس طرح تیار کرتے ہیں سیکھے گے
4 ۔ طلباء اشتہار نویسی سے متعارف ہوگے
5 ۔ مواصلاتی نظام کے ذریعے صنعتی تجارتی پیشوں میں ترقی ہوتی ہے یہ سمجھ میں آئے گا ۔

Unit System	Contents	Teaching Hours
Unit –I	1۔انٹرویو- او- پی - ورما	08
Unit –II	2۔ روداد نگاری	07
Unit-III	3۔ دعوتنامہ تیار کرنا	08
Unit- IV	4۔ اشتہار لکھنا (بنانا)	07

Reference s

یاسبان ادب :۔ ترتیب کار ڈاکٹر شاہدہ مناف

Model Questions	*اوپر کے چاروں یونیٹ پرچار میں سے 02 مفصل سوال حل کرنا ہے ایک پر 07 مارکس کل 14 مارکس *اوپر کے چاروں یونیٹ پرچھ میں سے چار مختصر سوالات حل کرنا ہے ہر ایک پر 4 مارکس کل 16 مارکس
External -30 Internal – 20 ..... Total- 50	College Level Exam -30 Marks. **Internal Assessment (College Level) Marks: 20** Course teacher will have the liberty to choose from a variety of assessment tools/methods (Class test, Assignment, Record Book, Tutorial, Seminar, Case Study, Field Work, Project Work, quiz or MCQs) which may be deemed to be appropriate for assigning the relevant course outcome. *[Note: Continuous Assessment Tests (CAT) as per NEP scheme]*

B. Com. I (NEP) (Semester-II)
Vertical –D VSC (Practical-I)
Subject Title: ACCOUNTING WITH TALLY

Level	Semester	Course code	Course Name	Credits	Teaching Hours	Exam Duration	Max Marks
4.5	II	400208 A	**Accounting with Tally**	2	60	2 Hr.	50

Course Outcomes:

Upon successfully completing this course, students will be able to:

- Demonstrate proficiency in application of tally in accounting.
- Evaluate the advantages and limitations of accounting by Tally software versus manual methods.
- Navigate the Tally interface including the Gateway of Tally, button panel and calculator.
- Create, modify and delete company data in Tally.
- Manage account structures including primary and secondary groups and multiple ledgers.
- Establish and manage inventory including stock groups, items, units of measure and godowns.
- Process accounting transactions using various vouchers in Tally.
- Use inventory-specific vouchers for efficient management.
- Create and manage sales and purchase orders.
- Understand TDS, TCS and GST handling by Tally.
- Generate and interpret financial reports including trial balance, day book, account books, profit and loss account, balance sheet, ratio analysis, inventory, cash/fund flow and exceptional reports.

Unit	Contents	Teaching Hours
Unit-I	1.1 Introduction to Tally Software (Tally 9/ ERP9/ Prime) 1.2 Advantages and Limitations of Computerized Accounting Software. 1.3 Opening Screen of Tally: Gateway of Tally, Button Panel, Calculator. 1.4 Company Creation Procedure, Company Alteration Procedure, Company Deletion Procedure. 1.5 Configuration Features.	**16**
Unit-II	**Accounting Features:** 2.1 Primary Groups/ Secondary Groups Procedure: Creation, Alteration, Deletion Procedure. 2.2 Ledgers (Single/Multiple): Creation, Alteration, Deletion Procedure. **Inventory Features:** 2.3 Stock group, Stock Item Creation Procedure, Alter, Delete 2.4 Units of measures: Simple Units of Measures, Compound Units of Measures. 2.5 Godown – Create /Alter/ Delete Procedure.	**14**
Unit-III	3.1 Accounting Vouchers: Contra, Payment, Receipt, Journal, Sales, Purchase. 3.2 Inventory Vouchers.	**16**

	3.3 Sales Order. 3.4 Purchase Order.	
Unit-IV	4.1 Indian tax system & Tally Tax features- TDS, TCS, GST 4.2 Display: Trial Balance, Day Book, Account Books, Statement of Accounts, Profit and Loss account, Balance Sheet, Ratio analysis Inventory Books, Statement of Inventory, Cash/Fund Flow, List of Accounts, Exceptional Reports	**14**

Total 50 Marks Division:
a). External Theory and Practical based Exam (College level): 30 Marks as fallow:

Division of Marks for Practical

Record Preparation	**5 Marks**
Practical Performance	**15 Marks**
Viva-Voce	**5 Marks**
Conceptually written Test	**5 Marks**
Practical Total	**30 Marks**

b). Internal Assessment (College Level) Marks: 20
Course teacher will have the liberty to choose from a variety of assessment tools/methods (Class test, Assignment, Record Book, Tutorial, Seminar, Case Study, Field Work, Project Work, quiz or MCQs) which may be deemed to be appropriate for assigning the relevant course outcome.
[Note: Continuous Assessment Tests (CAT) as per NEP scheme]

Books Recommended:

1. AgrawalGaurav, Learn Tally Prime with GST, Digital Muneemji, Aligarh, UP
2. Chheda Rajesh, Learn Tally Prime, Book scape
3. Tally Essential, (Tally Prime), Prom Tally, Tally Solution Pvt. Ltd.
4. Tally Manual
5. Financial Accounting on Computer using Tally- NamrataAgrawal
6. Implementing Tally &2: A.K. Nadhani, K.K. Nadhani, BPB publications

Web Links & E-Contents:

1. Link for Tally Tutorials: https://tallysolutions.com/learning-hub/

B. Com. I (NEP) (Semester-II)
Vertical D: VSC Practical-1
Subject Code: 400208 B
Subject Title: Event Planning Management

Level	Semester	Course code	Course Name	Credits	Teaching Hours	Exam Duration	Max Marks
4.5	II	400208 B	Event Planning Management	2	60	2 Hr.	50

Course Outcomes:

1. On successful completion of the course, the students will be able to—
2. Understand the role of event manager
3. Demonstrate the ability to organize the event.
4. Prepare the budget required for conducting an event. e) Plan and execute the events.

Unit	Contents	Teaching Hours
Unit-I	Introduction to Event Management – • Meaning and Scope of Event Management • Importance of Event Management in Business and Society • Types of Events (Corporate, Academic, Cultural, Sports, Social, Political, etc.) • Role and Responsibilities of an Event Manager • Career Opportunities in Event Management	**15**
Unit-II	Event Management Planning and Procedure • Establishing of Policies & Procedures • Principles of Event Management, • Steps in Planning the event • Understanding Client Requirements and Objectives • Permissions and Licenses from Local Authorities.	**15**
Unit-III	Conduct of an Event. • Preparing a Planning Schedule • Steps in Organizing an event • Assigning Responsibility • Conducting the Event-Checklist (Pre, during and post event check list) • Event Safety and Security.	**15**
Unit-IV	Communication Finance and Technology of the EventPreparation of Event Budget & Financial Planning • Communication- channels of communications for different types of events. • Use of Technology in Event Management. • Reporting of event- organizing the event report, steps in preparing the event report.	**15**

Skill Development Activities:

1. Preparation of Event Plan for a Deeksharambh/ Induction.
2. Prepare a report of a Deeksharambh/ Induction conducted in your college
3. Preparing Budget for conduct of University level sports meet of a college.
4. Preparation of Event for College Annual Day Celebrations
5. Preparation of Budget for Conducting College Annual Day Celebrations.
6. Preparation of Event Plan for a Student Seminar.
7. Prepare a brief report of a student's seminar conducted in your college.

Total 50 Marks Division:
a). External Theory and Practical based Exam (College level): 30 Marks as fallow:

Division of Marks for Practical

Record Preparation	**5 Marks**
Practical Performance	**15 Marks**
Viva-Voce	**5 Marks**
Conceptually Written Test	**5 Marks**
Practical Total	**30 Marks**

b). Internal Assessment (College Level) Marks: 20
Course teacher will have the liberty to choose from a variety of assessment tools/methods (Class test, Assignment, Record Book, Tutorial, Seminar, Case Study, Field Work, Project Work, quiz or MCQs) which may be deemed to be appropriate for assigning the relevant course outcome.
[Note: Continuous Assessment Tests (CAT) as per NEP scheme]

Books for Reference:

Event Management: Principles & Methods – Gaur, Sanjay Singh Event Management

B. Com. I (NEP) (Semester-II)
Vertical –D VSC (Practical-I)
Subject Title: Computer Skill-II

Level	Semester	Course code	Course Name	Credits	Teaching Hours	Exam Duration	Max Marks
4.5	II	400209	Computer Skill-II	2	60	2 Hr.	50

Course Outcomes:

After undergoing the course syllabus, the students will

• Get the information about evolution and application of computer & it's development.

• Understand the meaning, characteristics and elements of different operating systems.

• Aware about Word processing and learn to prepare a text document with complete formatting and page setting.

• Get knowledge about Power point presentation, Slide shows & slide views

Unit	Contents	Teaching Hours
Unit-I	**Operating System :** Operating System Basics: Introduction, Main Functions, Structure, Types of Operating System. Concepts of Popular Operating Systems: MS DOS,MS W INDOWS, MS Window NT, UNIX,LINUX,MACINTOSH. Window7: Introduction, Features, Types and Elements of Windows. Window Screen: Desktop, Computer, Documents, Recycle Bin, Internet Explorer, Task Bar, Properties, Management of the Files & Folders.	15 Hrs.
Unit-II	**Modern communications (Concepts only) :** Communications: FAX, Voicemail, and information services; e-Mail, Group Communication: Tele conferencing, Video conferencing, File exchange; Bandwidth; Modem; Network Topologies: Network types LAN, MAN, WAN and their Architecture ,Dial up access.	!5 Hrs.
Unit-III	**Word Processing working with Table and Graphics:** [MS-WORD2007] Working with Tables; Create, Add Rows & Columns, Convert Table to Text, Using Graphics & Objects; Insert Clip Arts, Links, Shapes, Text Box, Word Art, Drop Cap, Procedure and Application of Mail Merge	15 Hrs
Unit-IV	**Power Point Presentation:** Working withMS-PowerPoint2007:Concept of Presentation, MS-Power Point Screen, Creating, Opening and Saving Presentations, Inserting Text, Clips & Word Art to Slides, Working with Different Slide Views, Background features, Gallery, Color Layout, Slide Effects, Slide Show and Printing.	15 Hrs.

Batch Size-40
Total 50 Marks Division:
a). External Theory and Practical based Exam (College level): 30 Marks as fallow:

Division of Marks for Practical

Record Preparation	**5Marks**
Practical Performance	**15Marks**
Viva-Voce	**5Marks**
Conceptually Written Test	**5Marks**
Practical Total	**30Marks**

b). Internal Assessment (College Level) Marks: 20
Course teacher will have the liberty to choose from a variety of assessment tools/methods (Class test, Assignment, Record Book, Tutorial, Seminar, Case Study, Field Work, Project Work, quiz or MCQs) which may be deemed to be appropriate for assigning the relevant course outcome.
[Note: Continuous Assessment Tests (CAT) as per NEP scheme]

Reference Books:

1. Computer Fundamentals, P. K. Sinha, V.K.Goyal
2. Computer Fundamentals-B.Ram (WE)
3. Fundamentals of Computers-V. Rajarman(PHI)
4. MS-OFFICE (PHI) 5. MS-OFFICE (BPB)
5. Computer Fundamentals and Operating System- Dr. S. R. Raghuwanshi & Dr. A. S. Khandekar, Himalaya Publication, Nagpur.
6. MS-OFFICE (TMH)
7. Yeats: Systems Analysis & Design; Macmillan India, New Delhi.
8. Basics of Computer and Business Mathematics, By Dr. Rajiv Ashtikar, Dr. Santosh Sadar and Prof. Vilas Chopade : Payal Prakashan, Nagpur.
9. Introduction to IBMPC & Applications-Taxali.
10. Principles of Computer, By Prof. S. M. Kolte, Pimpalapure & Co. publisher, Nagpur.
11. Computer Fundamental and Operating System. Dr. Sunil Kedar, Dr. Dinesh Nichit & Dr. Pravin Deshmukh, Adhar Publication, Amravati
12. Computer Fundamentals & Operating System, Dr. C. M. Tembhurnekar, Dr. Sushant Jadhao
13. Computer Fundamentals & Operating System: Supriya Bhagade- Pimpalapure & Co. Pub. , Nagpur

B.Com.I (Semester-II)
Vertical –e (i) Ability Enhancement Courses (AEC)English
Subject code -400210
Subject Title- AEC English

Level	Semester	Course code	Course Name	Credits	Teaching Hours	Exam Duration	Max Marks
4.5	II	400210	English	1	30	1 Hr.	25

Course Outcomes:

1) The students will study successful personalities
2) Students will think of business and its ways
3) Value Education will assist to make a better citizen.
4) Writing skill will help them becoming precise.
5) Students will develop holistic approach towards life

Unit	Contents	Teaching Hours
Unit-I	1) Indra Nooyi 2) SundarPichai 3) Ramchandra Rao and Laxman Kirloskar	15 Hrs.
Unit-II	E- mail writing	15 Hrs.
Model Questions	1 -Based on the above Two Units, 1 Long Answer Questions will be asked for 07 Marks. (07) 2 -Based on the above Two Units, 2 Short Answer Questions will be asked-each for 04 Marks. (08)	
External-15 Internal -10 Total- 25	**College Level Exam 15 Marks** **Internal Assessment (College Level) Marks: 10** Course teacher will have the liberty to choose from a variety of assessment tools/methods (Class test, Assignment, Record Book, Tutorial, Seminar, Case Study, Field Work, Project Work, quiz or MCQs) which may be deemed to be appropriate for assigning the relevant course outcome. *[Note: Continuous Assessment Tests (CAT) as per NEP scheme]*	

*CourseType : Demonstrative

Batch size -16

Note : AEC is English and MIL 25 marks each

B. Com. I (Semester-II)

Vertical E: Ability Enhancement Course Marathi

Subject Code : 400211 M

Subject Title: Communication Skill - II

Level	Semester	Courses Code	Courses Name	Credits	Teaching Hours	Exam Duration	Max Marks
4.5	II	400211 M	Communication Skill – II जाहिरात लेखन	01	30	1 Hrs.	25

Courses Outcomes :

1. स्पर्धेच्या युगात जाहिरातीचे महत्त्व किती आहे ते समजेल.

2. स्पर्धेच्या युगात जाहिरातीचे महत्त्व किती आहे ते समजेल.

3. जाहिरातीच्या विविध माध्यमांचा परिचय होईल.

4. उद्योग व्यवसायात जाहिरातीच्या विविध माध्यमांचा प्रत्यक्ष वापर कसा करावा हे समजेल.

5. जाहिरातीच्या माध्यमातून उद्योग कसा वाढवावा व जाहिरात कशी लिहावी हे समजेल.

Unit System	Contents	Teaching Hours
Unit I	उद्योग व्यवसायात जाहिरातीचे महत्त्व – मोहिनी मोडक	15
Unit II	जाहिरातीची माध्यमे - मोहिनी मोडक	15

References विचारशोध भाग – 1 - राघव पब्लिकेशन्स, नागपुर प्रथमावृत्ती - 2024

Model Questions	वरील दोन्ही घटकावर 01 दीर्घोत्तरी प्रश्न 07 गुणांकरिता विचारला जाईल. वरील दोन्ही घटकावर आधारीत 02 लघुत्तरी प्रश्न प्रत्येकी चार म्हणजे एकूण 08 गुणांकरिता विचारले जातील. (वरील दोन्ही प्रश्नांना अंतर्गत पर्याय राहतील)
External – 15 Internal – 10	बाह्य सैद्धांतिक परीक्षा (महाविद्यालयीन स्तरावर): गुण - 15 एकूण अंतर्गत मूल्यांकन गुण - 10* या साठी संबंधित अभ्यासक्रमाच्या शिक्षकाला विविध मूल्यमापन साधने/पद्धती निवडण्याचे स्वातंत्र्य असेल. त्यामध्ये पुढील प्रकार समाविष्ट असू शकतात: वर्ग चाचणी, असाइनमेंट, रेकॉर्ड बुक, ट्युटोरियल, परिसंवाद, केस स्टडी, क्षेत्रीय कार्य, प्रकल्प कार्य, क्विझ किंवा MCQs. जे संबंधित अभ्यासक्रमाच्या उद्दिष्टांसाठी योग्य वाटेल ती पद्धत. *टीप:* NEP योजनेनुसार सतत मूल्यमापन चाचण्या (CAT) चा अनुसरण करावे.

B. Com. I (Semester-II)

Vertical E: Ability Enhancement Course Hindi

Subject Code :400211 H

Subject Title: Communication Skill – II

Level	Semester	Courses Code	Courses Name	Credits	Teaching Hours	Exam Duration	Max Marks
4.5	II	400211 H	व्यावसायिक हिंदी	01	30	1Hrs.	25

Courses Outcomes

1. विद्यार्थियों को विभिन्न व्यावसायिक कौशल से अवगत कराया जाएगा।
2. विद्यार्थी भाषा और व्यवसाय के बीच संबंध को समझेंगे।
3. कौशल से उत्पादन में गुणवत्ता आ सकती है।
4. व्यवसाय में दस्तावेज़ों के महत्व को समझें।
5. कुशल जनशक्ति तैयार की जाएगी.

Unit System	Contents	Teaching Hours
Unit I	टिप्पणी लेखन	15
Unit II	एनीमेशन लेखन व विस्तार- शुबि दाधिच	15

References ज्ञानदीप भाग–1 - (संपादक:- डॉ. निभा उपाध्याय, डॉ.तीर्थराज राय, डॉ.सुशांत ठोके) राघव पब्लिकेशन्स, नागपुर प्रथमावृत्ती - 2024

Model Questions	• उपरोक्त दोनों इकाइयों पर 07 अंक का 01 दीर्घ उत्तरीय प्रश्न पूछा जायेगा। • उपरोक्त दोनों इकाइयों पर आधारित 02 लघु उत्तरीय प्रश्न 4-4 अंक अर्थात कुल 08 अंक के पूछे जायेंगे।(उपरोक्त दोनों प्रश्नों में आंतरिक विकल्प होंगे)
External – 15 Internal – 10 **Total - 25**	बाह्य सैद्धांतिक मूल्यांकन (External Evaluation) :- महाविद्यालय स्तर आंतरिक मूल्यांकन - 10 अंक के लिए संबंधित विषय शिक्षक को विभिन्न मूल्यांकन उपकरणों / विधियों में से चयन करने की सुविधा होगी इसमें कक्षा टेस्ट, असाइनमेंट, रिकॉर्ड बुक, ट्यूटोरियल, सेमीनार, केस स्टडी फील्ड वर्क, प्रोजेक्ट वर्क,क्विज,या वस्तुनिष्ठ बहूपर्यायी प्रश्न उपरोक्त चारों इकाइयों से संबंधित पाठ्यक्रम के परिणामों के मूल्यांकन के लिए उपयुक्त मानी जाए। [इकाई सतत् मूल्यांकन परीक्षा (CAT) के अनुसार होगी]

B. Com. I (Semester-II)

Vertical E: Ability Enhancement Course Sanskrit

Subject Code: 400211 S

Subject Title: Communication Skill – II

Level	Semester	Courses Code	Courses Name	Credits	Teaching Hours	Exam Duration	Max Marks
4.5	II	400211 S	Sanskrit	01	30	1Hrs.	25

Course Outcome अभ्यासपत्रिकेची फलनिष्पत्ती	2. संस्कृतभाषेतील संवादपरंपरेचा परिचय करून देणे. 3. संस्कृतभाषेतील संवादकौशल्याच्या वैशिष्यांचा परिचय करून देणे. 4. संस्कृत अर्ज व पत्रलेखन या लेखन प्रकारांचे ज्ञान करून देणे. 5. संस्कृतभाषेतून शुभसन्देश लिहिण्याचे कौशल्य प्राप्त करून देणे.

Unit	Content	Teaching Hours
Unit I	संस्कृतभाषेतील संवादकौशल्याच्या वैशिष्ट्यांचा परिचय 1. रामायणातील राम -हनुमानसंवादाचे विवेचन व वैशिष्ट्ये (किष्किन्धाकांड सर्ग 2 व 3) 2. कौटिलीयअर्थशास्त्रातील आज्ञापत्रपद्धतीचे विवेचन (अधिकरण 2 रे अध्याय 31)	7 Hr
Unit II	संस्कृतपत्रलेखन	8 Hr
References	1. पत्रसन्देशः – संस्कृतभारती प्रकाशन, बेङ्गलुरु 2. संस्कृतव्यवहारसाहस्री – संस्कृतभारती प्रकाशन, बेङ्गलुरु 3. रामायण- गीताप्रेस, गोरखपुर 4. कौटिलीयअर्थशास्त्र – भाषान्तर ब. रा. हिवरगांवकर प्र. वरदा प्रकाशन, पुणे	

Model Questions	• वरील दोनही घटकावर आधारित 1 दीर्घोत्तरी प्रश्न प्रत्येकी 7 गुणांकरिता असेल. • वरील दोनही घटकावर आधारित 2 लघुत्तरी प्रश्न प्रत्येकी 4 म्हणजे एकूण 08 गुणांकरिता विचारले जातील.
External- 15 Internal -10 Total -15	बाह्य सैद्धांतिक परीक्षा (महाविद्यालयीन स्तरावर): गुण - 15 एकूण अंतर्गत मूल्यांकन गुण - 10* या साठी संबंधित अभ्यासक्रमाच्या शिक्षकाला विविध मूल्यमापन साधने/पद्धती निवडण्याचे स्वातंत्र्य असेल. त्यामध्ये पुढील प्रकार समाविष्ट असू शकतात: वर्ग चाचणी, असाइनमेंट, रेकॉर्ड बुक, ट्युटोरियल, परिसंवाद, केस स्टडी, क्षेत्रीय कार्य, प्रकल्प कार्य, क्विझ किंवा MCQs. जे संबंधित अभ्यासक्रमाच्या उद्दिष्टांसाठी योग्य वाटेल ती पद्धत. *टीप:* NEP योजनेनुसार सतत मूल्यमापन चाचण्या (CAT) चा अनुसरण करावे.

Course Type – Demonstrative- Batch size-16

AEC हा पेपर इंग्रेजी 25 गुणांचा आणि अन्य भाषा 25 असा एकत्रित 50 गुणांचा असेल

B.Com.I (Semester -II)

Vertical –e (i) (AEC) Ability Enhancement Course Urdu

Subject Code- 400211 U

Subject Title : Communication Skill -II (Urdu)

Level	Semester	Course Code	Course Name	Credits	Teaching Hours	Exam Duration	Max Marks
4.5	II	400211 U	اردو میڈیا	01	30	1 Hrs.	25

Course Outcomes

1. اخباری ترجمہ نگاری سے طلباء کو متعارف ہوگے
2. طلباء اخبار کی صفحہ سازی کی تکنیک سے متعارف ہوگے
3. پریس کانفرنس کس طرح لی جاتی ہے اس کی معلومات کرے گے
4. اہم شخصیتوں کی ملاقات لینے کے لئے کن باتوں کا خیال رکھا جاتا ہے سمجھے گے

Unit System	Contents	Teaching Hours
Unit –I	1.اخباری ترجمہ نگاری - عبد السلام عاصم	15
	اخبار کی صفحہ سازی کی تکنیک – افضل مصباحی	
Unit -II	1. پریس کانفرنس - او- پی - ورما	15
	1. ملاقات نگاری - غضنفر اقبال	

Reference s

اردو میڈیا :- ترتیب کار ۔ پروفیسر خواجہ محمد اکرام الدین

Model Questions	7 مارکس	*اوپر کے دو یونیٹ پردو میں سے ایک مفصل جواب مطلوب ہے
	8 مارکس	*اوپر کے دو یونیٹ پر چار میں سے دو مختصر جوابات مطلوب ہے

External -15 Internal – 10 ..... Total- 25	**College Level Exam** **Internal Assessment (College Level) Marks: 10** Course teacher will have the liberty to choose from a variety of assessment tools/methods (Class test, Assignment, Record Book, Tutorial, Seminar, Case Study, Field Work, Project Work, quiz or MCQs) which may be deemed to be appropriate for assigning the relevant course outcome. *[Note: Continuous Assessment Tests (CAT) as per NEP scheme]*

*CourceType : Demonstrative – Batch size -

B.Com.I (Semester II)

Vertical- e (i) Ability Enhancement Course Pali

Subject Code - 400211 P

Subject Title -पाली उपयोजित व्याकरण

Level	Semester	Courses Code	Courses Name	Credits	Teaching Hours	Exam Duration	Max Marks
4.5	II	400211 P	पाली	01	30	1 Hrs.	25

Courses Objectives	1.विद्यार्थ्यांना पाली भाषा लिहता, वाचता, व बोलता यावी यासाठी प्राथमिक माहिती देणे . 2.पाली संवादकौशल्याचे महत्व पटवून देणे. 3.शब्द साठा वाढविणे व वाक्य रचना करून बोलणे शिकविणे. 4. विद्यार्थ्यांना पाली भाषा व्याकरण शिकविणे. 5. विद्यार्थ्यान सोबत पालीत संभाषण करणे.
Courses Outcomes	1.विद्यार्थ्यांना पाली भाषा लिहता, वाचता, व बोलता यावी यासाठी प्राथमिक माहिती शिकण्यास मिळते. 2.पाली संवादकौशल्यामुळे विद्यार्थ्यांना अनुवादक म्हणून काम करता येते. 3.शब्द साठा वाढविणे व वाक्य रचना करण्यास मदत होते. 4. विद्यार्थ्यांना पाली भाषा व्याकरण शिकता येते. 5. विद्यार्थ्यान सोबत पालीत संभाषण करता येते.

Unit System	Contents	Teaching Hours
Unit I	स्थळ, वाहने, कार्यालय, नातेसंबंध व व्यव्सायाचे नाव पाली मधून सांगणे.	15
Unit II	अव्यय, समास व संधी ई. माहिती	15
References	पाली भाषा अक्षरमाला – अरविंद भंडारे, पाली संशोधन संस्था मुंबई, २०२०	
Model Questions External – 15 Internal – 10 Total - 25	• वरील दोन्ही घटकावर 01 दीर्घोत्तरी प्रश्न 07गुणांकरिता विचारला जाईल. • वरील दोन्ही घटकावर आधारीत02 लघुत्तरी प्रश्न प्रत्येकी चार म्हणजे एकूण 08गुणांकरिता विचारले जातील. (वरील दोन्ही प्रश्नांना अंतर्गत पर्याय राहतील)	
	बाह्य सैद्धांतिक परीक्षा (महाविद्यालयीन स्तरावर): गुण - 15 एकूण अंतर्गत मूल्यांकन गुण - 10* या साठी संबंधित अभ्यासक्रमाच्या शिक्षकाला विविध मूल्यमापन साधने/पद्धती निवडण्याचे स्वातंत्र्य असेल. त्यामध्ये पुढील प्रकार समाविष्ट असू शकतात: वर्ग चाचणी, असाइनमेंट, रेकॉर्ड बुक, ट्युटोरियल, परिसंवाद, केस स्टडी, क्षेत्रीय कार्य, प्रकल्प कार्य, क्विझ किंवा MCQs. जे संबंधित अभ्यासक्रमाच्या उद्दिष्टांसाठी योग्य वाटेल ती पद्धत.	

Course Type – Demonstrative- Batch size-16

AEC हा पेपर इंग्रेजी 25 गुणांचा आणि अन्य भाषा 25 असा एकत्रित 50 गुणांचा असेल

B. Com. I (NEP) (Semester-II)

Vertical –e (i) Ability Enhancement Courses (AEC)English

Subject Code: 400211 SE

Subject Title: Supplementary English

Level	Semester	Course code	Course Name	Credits	Teaching Hours	Exam Duration	Max Marks
4.5	**II**	**400211SE**	**Supplementary** English	**1**	**30**	**1Hr.**	**25**

Course Outcomes: Upon completion of this course, the students will be able to:

1) The students will study successful personalities
2) Students will think of business and its ways
3) Value Education will assist to make a better citizen.
4) Writing skill will help them becoming precise.
5) Students will develop holistic approach towards life

Unit	Contents	Teaching Hours
Unit-I	1) Ratan Tata 2) Rakhmabai Raut :The First Practicing Woman Doctor 3)Importance of Commerce Education :Key to Prosperity and Security - Manjushree Deshpande	**8**
Unit-II Writing skills	Letter writing 1) Formal 2) Informal	**7**
External – 15 Internal – 10 **Total - 25**	College Level Exam 15 Marks **Internal Assessment (College Level) Marks: 10** Course teacher will have the liberty to choose from a variety of assessment tools/methods (Class test, Assignment, Record Book, Tutorial, Seminar, Case Study, Field Work, Project Work, quiz or MCQs) which may be deemed to be appropriate for assigning the relevant course outcome. *[Note: Continuous Assessment Tests (CAT) as per NEP scheme]*	

References: Board of Editors (Orient BlackSwan publication)

Note : AEC is English and MIL 25 marks each

Sant Gadge Baba Amravti University Amravati
Syllabus for B.Com. I as per NEP 2020 Semester II
Course Title: Value Education Courses (VEC) II
Understanding India, Environmental Science/ Education,
Digital & Technical Solution
Course Code: 125303

Level	Semester	Course code	Course Name	Credits	Teaching Hours	Exam Duration	Max Marks
4.5	II	125303	VEC-II	2	30	2 Hr.	50

Course Objectives:

To Make student aware of the major contribution of India to world

civilization in the field of Science and Technology

2. To create sustainable lifestyle and awareness on various issues

3. To accomplish familiarity with digital technology

4. To sensitize about role & significance of digital technology

5. To explore, communicate and collaborate in cyberspace

6. To bring awareness about the e-governance and digital India initiatives

7. To build awareness on cybersafety and security

Course Outcomes:

By the end of this course, students will be able to:

1. Inculcate a critical thinking on various dimensions of environment through knowledge, skill, critical thinking and problem solving

2. Analyse the causes and effects of 'environmental degradation' and 'resource depletion'

3. Analyse the nature of environmental challenges facing India

4. Relate environmental issues to the larger context of sustainable development.
5. Manage ICT and Digital Services in daily life

6. Develop skills to communicate and collaborate in cyberspace using social platforms,teaching/learning tools

7. Realize of importance of digital technology, digital financial tools, e-commerce

8. Assess the significance of security and privacy in the digital world
9. Value e-governance and Digital India initiatives

Units	Contents	Teaching Hours
Unit-I	**Environment and Sustainable Development** i. Biodiversity : concept, levels, hots spots and values ii. Environmental issues: Local, regional and global iii. Environmental treatise and legalisation iv. Importance of Indian Traditional knowledge on environment	**8**

Unit-II	**India and Evolution of Digital System** i. Role and Significance of Digital Technology ii. Information & Communication Technology & Tools iii. Electronic Communication: electronic mail, blogs, social media iv. Internet: concept and application	**7**
Unit-III	**Computer based information system** i. E-commerce and Digital Marketing ii. Digital India and E-governance; initiative, infrastructure, services and empowerment iii. Digital Financial tools: Unified payment interface, aadhar enabled payament system, Credit / debit card, e-wallets, internet banking, online payament and pos iv. Cyber Security: Threats, significance, challenges, precautions, safety measures and tools.	**8**
Unit-IV	**Emerging Technology and their application** i. Overview of cloud computing, ii. Virtual reality iii. Artificial Intelligence iv. Future of digital Technologies	**7**

External Exam – College Level 30 Marks

Internal Assessment (College Level) Marks: 20

Course teacher will have the liberty to choose from a variety of assessment tools/methods (Class test, Assignment, Record Book, Tutorial, Seminar, Case Study, Field Work, Project Work, quiz or MCQs) which may be deemed to be appropriate for assigning the relevant course outcome.

[Note: Continuous Assessment Tests (CAT) as per NEP scheme]

References:

1. David Sutton. “Cyber security: A practitioner's guide”, BCS Learning & Development Limited, UK, 2017.
2. Down to Earth, published by Centre For Science And Environment.
3. Erach Bharucha. 2005. Text book of Environmental Studies for undergraduate courses, University Grants Commission, New Delhi.
4. Gupta, P.K. 2004. Methods in Environmental analysis –water, soil and air. Published by Agrobios (India), Jodhpur.
5. https://www.cybercrime.gov.in
6. https://www.cybersafeindia.in
7. https://www.digitalindia.gov.in
8. https://www.digilocker.gov.in
9. https://www.meity.gov.in/cyber-surakshit-bharat-programme
10. https://www.mha.gov.in/document/downloads/cyber-safety-handbook

Introduction”. Routledge Books, 2nd edition, 2021.

11. Kaul, S.N. and Ashutosh Gautam. 2002. Principles of Environmental Studies. Daya Publishing house, New Delhi.
12. Manoharachary, C. and P. Jayaramareddy 2009. Principles of environmental studies (ecology, economics, management and law), BS publications, Hyderabad.
13. Rodney Jones and Christoph Hafner.2021, “Understanding digital literacies: A practical, Routledge.
14. Sharma, P. D. 2017. Ecology and Environment. Rastogi, Publication, Meerut.
15. Sharma, R.C. and D. Gurbir Sangha 2006. Environmental studies. Kalyani publishers, New Delhi.
16. Sushmitha Baskar and R.Baskar . 2007. Environmental studies for under graduate courses. Published by Unicon books, Delhi.
17. Swarajya Lakshmi, G., Prabhu Prasadini, P., Ramesh Thatikunta and VNLV Tayaru. 2010. Environmental Science A Practical Manual, BS publications, Hyderabad

Internal Assessment: Total 20

The course should be conducted in an interactive mode through demonstration,

using appropriate tools.

1) Class Test 10

2) Mini Projects 10

Note for Internal Assessment;-

1. Internal assessment the subject teacher shall be the sole examiner.

2. At least 8 MCQs shall be for Internal Assessment

3. The Project shall be based on prescribed syllabus with minimum 8-10 pages or 3-5 minutes video uploaded on YouTube Suggestive Projects: Students will take up team activities/ projects exploring topics mentioned in the syllabus.

Sant Gadge Baba Amravti University Amravati

Syllabus for B.Com. I as per NEP 2020 Semester II

Course Title: Value Education Courses (VEC) II
Course Code: 125303
Pattern of Question paper and Distribution of Marks

Maximum Marks: 30 Time: Two Hours

Que. 1 A : Students shall have to answer 4 out of 6 short answer questions based on

Unit I to Unit II. 4X2 = 8

Que. 1 B: Students shall have to answer 4 out of 6 short answer questions based on

Unit III to Unit IV 4X2 =8

Que.2 Students shall have to answer 4out of 6 long answer questions based on

Unit I to Unit IV. 3.5X4 =14

B. Com. - II (NEP) (Semester-III)

VERTICAL- A: Major (Accounting & Taxation)

Level	Semester	Course Code	Course Name	Credits	Teaching Hours	University Exam Duration	Max. Marks
5.0	III	401300	Company Accounting	2	30	2 Hrs.	50

Course Outcomes:

On completion of the course 'Company Accounting', students will be able to:

1. Understand the processes of issuing, forfeiting, and re-issuing equity shares as well as issuing the debentures.
2. Comprehend the meaning, characteristics, and need for valuing goodwill. Apply various methods of goodwill valuation including Average Profit Method, Super Profit Method and Capitalization Method.
3. Understand the meaning, characteristics and need for valuing shares and debentures. Solve simple problems using the Net Asset Method, Yield Method and Fair Value Method for share valuation.
4. Prepare final accounts and financial statements of a company as per Schedule III Part I & II of the Companies Act 2013.

Note: *The syllabus must be understood, keeping in view the provisions of Companies Act, 2013*

Unit	Contents	Teaching Hours
Unit I	• Share: Meaning of Shares, Characteristics of Shares, Issue, Forfeiture and Re-issue of Equity Share, Practical problems • Debentures: Definition, kinds of Debenture, issue of Debenture, Practical problems	8
Unit II	Valuation of Goodwill: ● Meaning of Goodwill, Characteristics, Need of Valuation of Goodwill ● Methods of Valuation of Goodwill ● Problems on: Average Profit Method, Super Profit Method, Capitalization Method	7
Unit III	Valuation of Shares: ● Concept of Valuation of Share, Need of Valuation of Share ● Methods of Valuation of Shares ● Simple Problems on Net Asset Method, Yield Method and Fair Value Method	8
Unit IV	Final Accounts and Financial Statement of Company (Schedule III Part I & II) As per Companies Act 2013	7

Total 50 Marks Division:

External Theory Exam (University level): Marks: 30

Internal Assessment (College Level) Marks: 20

Course teacher will have the liberty to choose from a variety of assessment tools/methods (Class test, Assignment, Record Book, Tutorial, Seminar, Case Study, Field Work, Project Work, quiz or MCQs) which may be deemed to be appropriate for assigning the relevant course outcome.

[Note: Continuous Assessment Tests (CAT) as per NEP scheme]

Reference Books:

1. Shukla M.C., Grewal T.S. & Gupta S.C.(2000) Advanced Accounts Vol.II
2. Goyal B. K. (2024). *Taxmann's Corporate Accounting* (Set of 2 Vols.) Taxmann Publications Private Limited, New Delhi
3. Mohammed Hanif and Mukherjee Amitabha (2017). *Corporate Accounting (2nd Edition)*, McGraw Hill Education
4. Dr. Maheshwari S.N, CA Maheshwari, Sharad K. and Dr. Maheshwari Suneel K. (2019). *Fundamentals of Corporate Accounting (As per CBCS)*, Vikas Publishing House
5. Goyal V.K. and Goyal Ruchi (2019). *Corporate Accounting*, PHI Learning
6. Dr. Paul S. Kr. (2019). *Advanced Corporate Accounting*, New Central Book Agency
7. Naseem Ahmed (2017). *Corporate Accounting*, Atlantic Publishers & Distributors
8. Singh Sanjeev Kumar (2018). *Corporate Accounting Theory and Practice*, SBPD Publications, New Delhi
9. Prof. Jagtap Subhash (2019). *Corporate Accounting: Company Accounts*, Amazon Books
10. Ken Leo, John Hoggett, John Sweeting, and Jennie Radford (2024). *Company Accounting*, 12th Edition, Wiley Direct
11. Gupta R.L. and Radhaswamy M.(2021). *Corporate Accounting*, Sultan Chand & Sons
12. Maheshwari S.N. and Maheshwari S.K. (2018). *Corporate Accounting*, 6th Edition, Vikas Publishing House, New Delhi
13. . Dr. Golait Vasudeo & Dr. Karangale L. K. (2021).*Company Accounting*, Prashant Publication, Jalgaon
14. Gupta R. L. & Radhaswamy M. (2018).*Advanced Accountancy Vol.-II* Sultan Chand & Sons, New Delhi
15. Dr. Shukla S.M. & Dr. Gupta K. L. (2023).*Advanced Accounting*, Sahitya Bhavan Publication, Agra
16. Maheshwari S.N. & Maheshwari S. K. (2018).*An Introduction to Accountancy*, Vikas Publication House New Delhi
17. उखळकर ए. एस. (2018).*निगम लेखांकन,* पिंपळापुरे आणि कंपनी पब्लिकेशन, नागपुर
18. शुक्ल.एस.एम .एवं डॉ .गुप्ता एस .पी(2018).*निगमीय लेखांकन* ,साहित्य भवन पब्लिकेशन , आगरा.
19. खंडेलवाल एम. सी., डॉ. जैन डी.सी. एवं पारिख एच. एस.(2021). उच्चतर लेखांकन, रमेश बुक डेपो,जयपुर.
20. Dr. Tale Sanjay, Dr. Rane, Satish W. and Dr. Suresh R. Bhaltadak (2025) : Company Accounting, Aditya Publication Amravati

B. Com. II (NEP) Semester III
VERTICAL- A: Major (Accounting and Taxation)

Level	Semester	Course Code	Course Name	Credits	Teaching Hours	Exam Duration	Max. Marks
5.0	III	401301	**Company Law**	02	30	2 Hours	50

Learning Outcomes:

The students will be able to-

1) Articulate the primary purpose of the Act.
2) Describe and explain the various types of companies and their legal characteristics.
3) Comprehend the role of directors, officers, and shareholders in a company, along with their rights, duties, and liabilities
4) Acquire a basic understanding of the documents necessary for forming a Company.
5) To learn about the rules governing the raising of capital, issuance of shares, and the liability of company owners and officers.
6) Apply the principles of company law to hypothetical business situations.

Note: The syllabus must be understood, keeping in view the provisions of Company Act-2013

Unit No.	Contents	Teaching Hours
1	**Introduction to Company Law:** **1.1** Introduction of Company, definition, and features of Company **1.2** Classification of Company **1.3** Formation and incorporation of a company **1.4** Role of promoters and liability of the promoter	07
2	**Corporate Governance and Legal Framework:** **2.1** Memorandum of Association – various clauses, the doctrine of ultra vires, and alteration of memorandum **2.2** Articles of Association – meaning, contents, and alteration **2.3** Prospectus – definition, contents, statement -in lieu of prospectus, shelf prospectus, Red Herring Prospectus **2.4** Mis-statements in Prospectus and their Consequences	08
3	**Shares and Share Capital Management :** **3.1** Definition of shares and various types of shares and structure of share capital **3.2** Application, Allotment, and Forfeiture of Shares **3.3** Transfer and Transmission of shares **3.4** Share Certificate and Dematerialization of Shares	07
4	**Company Secretaryship and Corporate Meetings:** **4.1** Appointment, Qualification, and legal status of Company	08

	Secretary **4.2** Rights, Duties, and Responsibilities of Company Secretary **4.3** Various Types of Meetings **4.4** Secretarial work related to various meetings, notices, Agenda, Minutes, and other formalities regarding the meetings, Quorum for meetings, Proxies, voting, and Poll	

Total 50 Marks Division:
External Theory Exam (University level): Marks: 30
Internal Assessment (College Level) Marks: 20 Course teacher will have the liberty to choose from a variety of assessment tools/methods (Class test, Assignment, Record Book, Tutorial, Seminar, Case Study, Field Work, Project Work, quiz or MCQs) which may be deemed to be appropriate for assigning the relevant course outcome.
[Note: Continuous Assessment Tests (CAT) as per NEP scheme]

Books Recommended :

1. Company Law and Secretarial Practice – N. D. Kapoor, Sultan Chand & Sons, Educational Publishers, New Delhi.
2. Company Law and Secretarial Practice – Dr. S. M. Shukla, CS K. Jain, Sahitya Bhawan Publications, Agra
3. Companies Act, 2013 With rules – By Commercial Law Publishers (India) Pvt. Ltd.
4. Company Law (Volume – 1) Rakesh Bhargava: Taxmann's, New Delhi.
5. Company Law – Manoj Jagtap and Shaila Nibjiya, Saijyoti Publications, Nagpur
6. Principles of Company Law – M. C. Shukla, S. S. Gulshan, S Chand Company Ltd., New Delhi
7. A Textbook of Company Law – P. P. Gogna, Chand& Company, New Delhi
8. Company Law: Ashok K. Bagrial, Vikas Publishing House Pvt. Ltd. Bangalore
9. Company Law: H. K. Saharaya, Universal Law Publishing Co., New Delhi
10. Indian Company Law – Awatar Singh, Sultan Chand & Sons, New Delhi
11. Guide to Company Law: Procedures, M. C. Bhandari, Wadhwa& Company, Nagpur
12. Company Act- 2013 –Ravi Puliani, Mahesh Puliani, Bharat Law House Pvt. Ltd., New Delhi
13. Business Law For Management By K.R. Bulchandani ,Himalaya Publishing House,Nagpur.
14. कंपनी कायदा, करमचंद नेरकर, वर्षा ठाकरे, सी,एस. कांबळे, साई ज्योती पब्लिकेशन, नागपूर.
15. कंपनी कायदा, डॉ. आर. एल. नौलखा , रमेश बक डेपो, जयपुर.
16. कंपनी कायदा, डॉ. राधेश्याम पी. चौधरी, प्रा. तुषार एम. कोटक, साई ज्योती पब्लिकेशन, नागपूर.

B.Com. II (NEP) (Accounting & Taxation) Semester-III

VERTICAL - A: Major.

Level	Semester	Course Code	Course Name	Credits	Teaching Hours	Exam Duration	Max. Marks
5.0	III	401302	Income Tax-I	2	30	2 Hrs.	50

Course Outcomes:

Students completing this course on Direct Tax Laws will be able to:

1. Define, distinguish, and apply the Income Tax's basic concepts and terminology.
2. Define and distinguish the various incomes exempt from tax.
3. Acquire the knowledge about various allowances, perquisites, and retirement benefits a salaried person is entitled to compute income from salary.
4. Basic understanding of the components of income from Profits and Gains from Business and Profession.

Unit	Contents	Teaching Hours
Unit -1	1.1 History of Income Tax 1,2 Important Definitions of Income-tax Act 1.3 Concept of Agricultural Income and Casual Income; TDS. 1.4 Tax planning, Tax avoidance, and tax evasion 1.5 Incomes Exempted from Tax	7
Unit -2	2.1 Meaning of Salary 2.2 Allowances 2.3 Various Perquisites 2.4 Retirement benefits	8
Unit -3	3.1 Deductions Permissible from Salary 3.2 Computation of various allowances, perquisites, retirement benefits, and Total Salary 3.3 Tax Deduction at Source (TDS) Certificate issued by Employer. **Note**- Numerical problems on total salary.	7
Unit -4	4.1 Basic Concepts of Profits and Gains from Business and Profession. 4.2 Deductions Expressly Allowed. (Admissible Expenses) 4.3 Inadmissible Expenses. 4.4 Numerical problems on computation of income on Profits and Gains from Business and Profession.	8

Note: 1. Income Tax-Act-1961 will be applicable exclusively for Academic Year- 2026-27.
2. Income Tax Act- 2025 will be applicable from academic Year-2027-28 onwards.

Total 50 Marks Division:
External Theory Exam (University level): Marks: 30
Internal Assessment (College Level) Marks: 20 Course teacher will have the liberty to choose from a variety of assessment tools/methods (Class test, Assignment, Record Book, Tutorial, Seminar, Case Study, Field Work, Project Work, quiz or MCQs) which may be deemed to be appropriate for assigning the relevant course outcome.
[Note: Continuous Assessment Tests (CAT)as per NEP scheme]

Books recommended:

1. Income Tax Law and Practice: Dr. H. C. Mehrotra and Dr. S.P. Goyal, Sahitya Bhavan Publication, Agra.
2. Income Tax Law and Practice: Bhagawati Prasad,
3. Income Tax-I : Dr. N.W. Jaswante, Dr. S.R. Raghuwanshi, Dr. V.W. Jaswante, Aadhar Publications, Amravati.
4. Practical Approach to Income Tax : Dr. Girish Ahuja & Dr. Ravi Gupta.
5. आयकर तत्व और व्यवहार : डॉ. मेहरोत्रा आणि डॉ. गोयल, साहित्य भवन पब्लिकेशन , आगरा.
6. आयकर -१ डॉ. संग्राम रघुवंशी . डॉ. नितीन जसवंते , डॉ. विपीन जसवंते, आधार पब्लिकेशन्स, अमरावती.

B.Com.- II (NEP) Semester-III

VERTICAL-A: IKS (Major Specific) (Accounting & Taxation)

Level	Semester	Course Code	Course Name	Credits	Teaching Hours	University Exam Duration	Max. Marks
5.0	III	401303	History of Commerce & Accounting	2	30	2 Hrs.	50

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

1. Understand commercial governance during the Vedic and Post-Vedic periods, including local markets and accounting practices.
2. Explore early maritime trade links and the evolution of international trade during these periods.
3. Analyze community-based trade practices, including communal land ownership and co-operative agriculture.
4. Examine the development of early financial instruments and the role of moneylenders in the medieval economy.
5. Evaluate trade policies, state administration, and commercial law development.
6. Trace the evolution of indigenous accounting systems and their applications in different historical eras.
7. Assess traditional financial practices, including ethical and moral dimensions.
8. Study commercial practices and accounting policies during the Mughal period and the impact of colonial interactions.
9. Apply practical knowledge through case studies of accounting and business practices in historical contexts.

Unit	Contents	Teaching Hours
Unit I	**1. Commercial Governance in Vedic and Post-Vedic Periods** 1.1. **Ancient Indian Marketplaces** • Role of local markets (Haat) in the Vedic period • Accounting in Vedic Period • Post-Vedic period: expansion of trade, agriculture and Accounting 1.2. **International Trade Relations and Influence** • Early maritime trade links of India with Mesopotamia and other civilizations • Evolution of international trade during the Vedic and Post-Vedic periods 1.3. **Community-Based Trade Practices** • Communal land ownership and cooperative agriculture • Community-based savings and lending practices	**7**

Unit II	**2. Commercial Innovations and Financial Systems from Gupta to Medieval Periods** 2.1. **Financial Instruments and Innovations** • Evolution of early financial instruments (promissory notes, Hundi) • Role of money-lenders (Seths, Sahukars) in the medieval economy 2.2. **Trade Policies and State Administration** • Business reforms and policies of the Gupta Empire • Role of regional kingdoms in shaping commercial policies • State monopolies and regulation of commerce 2.3. **Institutional and Legal Frameworks** • Development of commercial law and regulation • Role of institutional frameworks in promoting trade (eg. Shreni guilds) • Legal codes and their impact on economic activities	**8**
Unit III	**Indigenous Accounting Systems and Practices** 3.1. **Origins and Evolution of Indian Accounting Systems** • Early methods of record-keeping and accounting • Evolution from simple book-keeping to complex accounting systems • Indigenous accounting terminologies, methodologies and formats 3.2. **Accounting in Different Eras** • Accounting practices in the Gupta and Post-Gupta period • Transition in accounting systems during the medieval era • Influence of Islamic rule on Indian accounting practices 3.3. **Traditional Financial Practices** • Role of indigenous financial practices in commerce • Historical perspectives on debt investment, and risk management • Ethical and moral dimensions of financial practices	**8**
Unit IV	**4. Trade, Commerce and Accounting in Medieval and Early Modern India** 4.1. **Commercial Practices in the Mughal Period** • Overview of Mughal commercial and accounting policies and practices • Role of trade routes, markets, and ports under Mughal rule • Proformas of Books of Accounts 4.2. **Influence of Colonial Interactions** • Early interactions with European traders (Portuguese, Dutch, British) • Impact of colonial policies on indigenous commerce and trade • Resistance and adaptation of Indian commercial practices during colonial period • Accounting Practices in Colonial Period	**7**
Practical	**Case Studies:** Accounting Practices in Lichchavi Ganrajya Business Practices in Sher Shah Suri Regime	

Total 50 Marks Division:
External Theory Exam (University level): Marks: 30
Internal Assessment (College Level) Marks: 20 Course teacher will have the liberty to choose from a variety of assessment tools/methods (Class test, Assignment, Record Book, Tutorial, Seminar, Case Study, Field Work, Project Work, quiz or MCQs) which may be deemed to be appropriate for assigning the relevant course outcome.
[Note: Continuous Assessment Tests (CAT)as per NEP scheme]

Book Recommended:

1. Dr. S.S. Chandak & Dr. J.D. Gupta(2025) Ethical Foundations of Indian Commerce and Accounting, Shri Balaji Prakashan, Nagpur

2. डॉ. चांडक एस.एस.,डॉ. गुप्ता जे.डी. (2025): स्वदेशी वाणिज्य आणि लेखांकन, श्री बालाजी प्रकाशन, नागपूर

3. डॉ. चांडक एस.एस., डॉ. दुबे प्रसन्न कुमार एवं गुप्ता जे. डी. (2025): प्राचीन भारतःवाणिज्य एवं लेखांकन *परंपरा*

Online OER:

1. Ancient double-entry bookkeeping - J.B. Geijsbeek - Google Books
2. A History of Accounting and Accountants - Google Books
3. A History of Financial Accounting (RLE Accounting) - Google Books
4. The Routledge Companion to Accounting History - Google Books
5. Global History of Accounting, Financial Reporting and Public Policy: Eurasia ... - Google Books
6. https://management.cessedu.org/sites/management.cessedu.org/files/7%20Market%20or%20Trade%20Centres%20in%20ancient%20India%2016th%20March.pdf
7. https://www.worldhistory.org/article/2114/trade-in-ancient-mesopotamia/
8. https://vajiramandravi.com/quest-upsc-notes/vedic-period/
9. https://books.google.co.in/books?id=al7OAAAAMAAJ&printsec=frontcover&dq=Origins+and+Evolution+of+Indian+Accounting+Systems&hl=en&newbks=1&newbks_redir=0&sa=X&ved=2ahUKEwj86KedImMAxWlWGwGHfvHBNI4ChDoAXoECAUQAw#v=onepage&q=Origins%20and%20Evolution%20of%20Indian%20Accounting%20Systems&f=false
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B.Com. II (NEP) Semester-III

VERTICAL: B: -Direct Tax (Minor)

Level	Semester	Course Code	Course Name	Credits	Teaching Hours	Exam Duration	Max. Marks
5.0	III	401304	Direct Tax	2	30	2 Hrs.	50

Course Outcomes:

Students completing this course on Direct Tax Laws will be able to:

1. Define, distinguish, and apply the Income Tax's basic concepts and terminology.
2. Define and distinguish the various incomes exempt from tax.
3. Acquire the knowledge about various allowances, perquisites, and retirement benefits a salaried person is entitled to compute income from salary.
4. Basic understanding of the components of income from Profits and Gains from Business and Profession.

5. Unit	Contents	Teaching Hours
Unit -1	1.1 History of Income Tax 1,2 Important Definitions of Income-tax Act 1.3 Concept of Agricultural Income and Casual Income; TDS. 1.4 Tax planning, Tax avoidance, and tax evasion 1.5 Incomes Exempted from Tax	7
Unit -2	2.1 Meaning of Salary 2.2 Allowances 2.3 Various Perquisites 2.4 Retirement benefits	8
Unit -3	3.1 Deductions Permissible from Salary 3.2 Computation of various allowances, perquisites, retirement benefits, and Total Salary 3.3 Tax Deduction at Source (TDS) Certificate issued by Employer **Note**- Numerical problems on total salary.	7
Unit -4	4.1 Basic Concepts of Profits and Gains from Business and Profession. 4.2 Deductions Expressly Allowed. (Admissible Expenses) 4.3 Inadmissible Expenses. 4.4 Numerical problems on computation of income on Profits and Gains from Business and Profession.	8

Note: 1. Income Tax-Act1961 will be applicable exclusively for Academic Year- 2026-27.
2. Income Tax Act- 2025 will be applicable from academic Year-2027-28 onwards.

Total 50 Marks Division:
External Theory Exam (University level): Marks: 30
Internal Assessment (College Level) Marks: 20
Course teacher will have the liberty to choose from a variety of assessment tools/methods (Class test, Assignment, Record Book, Tutorial, Seminar, Case Study, Field Work, Project Work, quiz or MCQs) which may be deemed to be appropriate for assigning the relevant course outcome.
[Note: Continuous Assessment Tests (CAT)as per NEP scheme]

Books recommended:

1. Income Tax Law and Practice: Dr. H. C. Mehrotra and Dr. S.P. Goyal, Sahitya Bhavan Publication, Agra.
2. Income Tax Law and Practice: Bhagawati Prasad,
3. Income Tax-I : Dr. N.W. Jaswante, Dr. S.R. Raghuwanshi, Dr. V.W. Jaswante, Aadhar Publications, Amravati.
4. Practical Approach to Income Tax : Dr. Girish Ahuja & Dr. Ravi Gupta.
5. आयकर तत्व और व्यवहार : डॉ. मेहरोत्रा आणि डॉ. गोयल, साहित्य भवन पब्लिकेशन , आगरा.
6. आयकर -१ डॉ. संग्राम रघुवंशी . डॉ. नितीन जसवंते , डॉ. विपीन जसवंते, साई ज्योती पब्लिकेशन्स, नागपूर.

B.Com.- II (NEP) Semester-III

VERTICAL- B: Minor (Accounting & Taxation)

Level	Semester	Course Code	Course Name	Credits	Teaching Hours	University Exam Duration	Max. Marks
5.0	III	**401305**	Accounting for Joint Stock Company	2	30	2 Hrs.	50

Course Outcomes:

On completion of the course 'Accounting for Joint Stock Company', students will be able to:

1. Understand the processes of issuing, forfeiting, and re-issuing equity shares as well as issuing the debentures.
2. Comprehend the meaning, characteristics, and need for valuing goodwill. Apply various methods of goodwill valuation including Average Profit Method, Super Profit Method and Capitalization Method.
3. Understand the meaning, characteristics and need for valuing shares and debentures. Solve simple problems using the Net Asset Method, Yield Method and Fair Value Method for share valuation.
4. Prepare final accounts and financial statements of a company as per Schedule III Part I & II of the Companies Act 2013.

Note: *The syllabus must be understood, keeping in view the provisions of Companies Act, 2013*

Unit	Contents	Teaching Hours
Unit I	• Share: Meaning of Shares, Characteristics of Shares, Issue, Forfeiture and Re-issue of Equity Share, Practical problems • Debentures: Definition, kinds of Debenture, issue of Debenture, Practical problems	8
Unit II	Valuation of Goodwill: ● Meaning of Goodwill, Characteristics, Need of Valuation of Goodwill ● Methods of Valuation of Goodwill ● Problems on: Average Profit Method, Super Profit Method, Capitalization Method	7
Unit III	Valuation of Shares: ● Concept of Valuation of Share, Need of Valuation of Share ● Methods of Valuation of Shares ● Simple Problems on Net Asset Method, Yield Method and Fair Value Method	8
Unit IV	Final Accounts and Financial Statement of Company (Schedule III Part I & II) As per Companies Act 2013	7

Total 50 Marks Division:

External Theory Exam (University level): Marks: 30

Internal Assessment (College Level) Marks: 20

Course teacher will have the liberty to choose from a variety of assessment tools/methods (Class test, Assignment, Record Book, Tutorial, Seminar, Case Study, Field Work, Project Work, quiz or MCQs) which may be deemed to be appropriate for assigning the relevant course outcome.

[Note: Continuous Assessment Tests (CAT)as per NEP scheme]

Reference Books:

1. Shukla M.C., Grewal T.S. & Gupta S.C.(2000) Advanced Accounts Vol.II
2. Goyal B. K. (2024). *Taxmann's Corporate Accounting* (Set of 2 Vols.) Taxmann Publications Private Limited, New Delhi
3. Mohammed Hanif and Mukherjee Amitabha (2017). *Corporate Accounting (2nd Edition)*, McGraw Hill Education
4. Dr. Maheshwari S.N, CA Maheshwari, Sharad K. and Dr. Maheshwari Suneel K. (2019). *Fundamentals of Corporate Accounting (As per CBCS)*, Vikas Publishing House
5. Goyal V.K. and Goyal Ruchi (2019). *Corporate Accounting*, PHI Learning
6. Dr. Paul S. Kr. (2019). *Advanced Corporate Accounting*, New Central Book Agency
7. Naseem Ahmed (2017). *Corporate Accounting*, Atlantic Publishers & Distributors
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9. Prof. Jagtap Subhash (2019). *Corporate Accounting: Company Accounts*, Amazon Books
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16. Maheshwari S.N. & Maheshwari S. K. (2018).*An Introduction to Accountancy*, Vikas Publication House New Delhi
17. उखळकर ए. एस. (2018).*निगम लेखांकन,* पिंपळापुरे आणि कंपनी पब्लिकेशन, नागपुर
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B. Com.-II (NEP) Semester III
Vertical C: Generic/Open Elective Course (G/OEC) (Accounting & Taxation)

Level	Semester	Course Code	Course Name	Credits	Teaching Hours	Exam Duration	Max. Marks
5.0	III	401306	Principles of Company Law	02	30	2 Hours	50

Course Outcomes: The students will be able to-

1) Articulate the primary purpose of the Act.
2) Describe and explain the various types of companies and their legal characteristics.
3) Comprehend the role of directors, officers, and shareholders in a company, along with their rights, duties, and liabilities
4) Acquire a basic understanding of the documents necessary for forming a Company.
5) To learn about the rules governing the raising of capital, issuance of shares, and the liability of company owners and officers.
6) Apply the principles of company law to hypothetical business situations.

Note: *The syllabus must be understood, keeping in view the provisions of Companies Act, 2013*

Unit	Contents	Teaching Hours
Unit I	**1.1** Introduction of Company, definition, and features of Company **1.2** Classification of Company **1.3** Formation and Incorporation of a company **1.4** Role of Promoters and Liability of the Promoter	07
Unit II	**2.1** Memorandum of Association – various clauses, the doctrine of ultra vires, and alteration of memorandum **2.2** Articles of Association – meaning, contents and Alteration. **2.3** Prospectus – Definition, contents, statement in lieu of prospectus, shelf-prospectus, Red Herring Prospectus **2.4** Mis-statements in Prospectus and its Consequences.	08
Unit III	**3.1** Definition of shares and various types of shares and structure of share capital **3.2** Application, allotment, and forfeiture of shares **3.3** Transfer and Transmission of shares **3.4** Share Certificate and dematerialization of shares	07
Unit IV	4.1 Appointment, qualification, and legal status of Company Secretary 4.2 Rights, duties, and responsibilities of Company Secretary 4.3 Various Types of Meetings 4.4 Secretarial work related to various meetings, notices, Agenda, Minutes, and other formalities regarding the meetings, Quorum for meetings, Proxies, voting, and Poll.	08

Total 50 Marks Division:
External Theory Exam (University level): Marks: 30
Internal Assessment (College Level) Marks: 20
Course teacher will have the liberty to choose from a variety of assessment tools/methods (Class test, Assignment, Record Book, Tutorial, Seminar, Case Study, Field Work, Project Work, quiz or MCQs) which may be deemed to be appropriate for assigning the relevant course outcome.
[Note: Continuous Assessment Tests (CAT) as per NEP scheme]

Books Recommended:

1. Company Law and Secretarial Practice – N. D. Kapoor, Sultan Chand & Sons, Educational Publishers, New Delhi.
2. Company Law and Secretarial Practice – Dr. S. M. Shukla, S. K. Jain, Sahitya Bhawan Publications, Agra.
3. Companies Act, 2013 With rules – By Commercial Law Publishers (India) Pvt. Ltd.
4. Company Law (Volume – 1) Rakesh Bhargava: Taxmann's, New Delhi.
5. Company Law – Manoj Jagtap and Shaila Nibjiya, Saijyoti Publications, Nagpur.
6. Principles of Company Law – M. C. Shukla, S. S. Gulshan, S Chand Company Ltd., New Delhi.
7. A Textbook of Company Law – P. P. Gogna, S.Chand & Company, New Delhi.
8. Company Law: Ashok K. Bagrial, Vikas Publishing House Pvt. Ltd. Bangalore.
9. Company Law: H. K. Saharaya, Universal Law Publishing Co., New Delhi.
10. Indian Company Law – Awatar Singh, Sultan Chand & Sons, New Delhi.
11. Guide to Company Law: Procedures, M. C. Bhandari, Wadhwa& Company, Nagpur.
12. Company Act- 2013 –Ravi Puliani, Mahesh Puliani, Bharat Law House Pvt. Ltd., New Delhi.
13. Business Law For Management By K.R. Bulchandani ,Himalaya Publishing House,Nagpur.
14. कंपनी कायदा, करमचंद नेरकर, वर्षा ठाकरे, सी,एस. कांबळे, साई ज्योती पब्लिकेशन, नागपूर.
15. कंपनी कायदा, डॉ. आर. एल. नौलखा , रमेश बक डेपो, जयपुर.
16. कंपनी कायदा, डॉ. राधेश्याम पी. चौधरी, प्रा. तुषार एम. कोटक, साई ज्योती पब्लिकेशन, नागपूर.

B.Com. II (NEP) Semester-III
VERTICAL C: -Generic/Open Elective Courses (G/OEC)

Level	Semester	Course Code	Course Name	Credits	Teaching Hours	Exam Duration	Max. Marks
5.0	III	401307	English	2	30	2 Hrs.	50

Course Outcomes	1. The students will study various ways of communication. 2. Students will win with good manners. 3. They will learn perfection of writing and speaking 4. With these skills they will be able to create space for them in the corporate world. 5. Students will become able to handle all situations successfully.

Unit	Contents	Teaching Hours.
Unit-I	Asking for and Giving Opinions	07
Unit-II	Agreeing and Disagreeing with Opinions	08
Unit-III	Seeking and Giving Advice and Suggestions	07
Unit-IV	Persuading and Dissuading People	08

References: Spoken English Part –II , By- Kamlesh Sadanand / Susheela Punitha (Orient Black Swan Publication)

Model Questions	Based on the above Four Units, 2 Long Answer Questions will be asked for 07 Marks. (14) Based on the above Four Units, 4 Short Answer Questions will be asked-each for 04 Marks. (16)
Division of 50 Marks: External-30 Internal -20	**Internal Assessment (College Level) Marks: 20** Course teacher will have the liberty to choose from a variety of assessment tools/methods (Class test, Assignment, Record Book, Tutorial, Seminar, Case Study, Field Work, Project Work, quiz or MCQs) which may be deemed to be appropriate for assigning the relevant course outcome. *[Note: Continuous Assessment Tests (CAT) as per NEP scheme]*

B.Com. II (NEP) Semester-III
Vertical-C: Generic / Open Elective Courses (G/OEC) Marathi

Level	Semester	Course Code	Course Name	Credits	Teaching Hours	Exam Duration	Max. Marks
5.0	III	401308 M	Business Marathi **व्यावसायिक मराठी**	02	30	2 Hrs.	50

Course Outcomes :

1. विद्यार्थ्यांना विविध व्यवसायातील कौशल्य अवगत होतील.
2. विद्यार्थ्यांना भाषा व व्यवसायातील संबंधाचा उलगडा होईल.
3. कौशल्यामुळे उत्पादनात गुणवत्ता निर्माण होऊ शकेल.
4. व्यवसायातील दस्तऐवजांचे महत्त्व लक्षात येईल.
5. कुशल मनुष्यबळाची निर्मिती होईल.

Unit	Contents	Teaching Hours
Unit I	१. व्यावहारिक मराठीची व्याप्ती आणि संशोधनाच्या नव्या दिशा - डॉ.जयश्री पाटणकर	**08**
Unit II	२.गटचर्चा -डॉ.केतकी मोडक	**07**
Unit III	३.जाहिरात लेखन - संदीप खरे	**08**
Unit IV	४.माहितीपत्रक- प्रा. आनंद काटीकर	**07**

संदर्भ:

– उपयोजित मराठी, संपा डॉ. केतकी मोडक, संतोष शेणई, सुजाता शेणई, पद्मगंधा प्रकाशन, पुणे आवृत्ती -2012

Model Questions	वरील चारही घटकावर आधारीत 02 दीर्घोत्तरी प्रश्न प्रत्येकी सात म्हणजे एकूण 14 गुणांकरिता विचारले जातील. वरील चारही घटकावर आधारीत 04 लघुत्तरी प्रश्न प्रत्येकी चार म्हणजे एकूण 16 गुणांकरिता विचारले जातील. (वरील दोन्ही प्रश्नांना अंतर्गत पर्याय राहतील)
External – 30 **Internal – 20** **Total -- 50**	बाह्य सैद्धांतिक परीक्षा (महाविद्यालयीन स्तरावर): गुण - 30 एकूण अंतर्गत मूल्यांकन गुण - 20* या साठी संबंधित अभ्यासक्रमाच्या शिक्षकाला विविध मूल्यमापन साधने/पद्धती निवडण्याचे स्वातंत्र्य असेल. त्यामध्ये पुढील प्रकार समाविष्ट असू शकतात: वर्ग चाचणी, असाइनमेंट, रेकॉर्ड बुक, ट्युटोरियल, परिसंवाद, केस स्टडी, क्षेत्रीय कार्य, प्रकल्प कार्य, क्विझ किंवा MCQs. जे संबंधित अभ्यासक्रमाच्या उद्दिष्टांसाठी योग्य वाटेल ती पद्धत. *टीप:* NEP योजनेनुसार सतत मूल्यमापन चाचण्या (CAT) चा अनुसरण करावे.

B. Com. II (NEP) Semester-III

Vertical-C: Generic / Open Elective Courses (G/OEC) Hindi

Level	Semester	Course Code	Course Name	Credits	Teaching Hours	Exam Duration	Max. Marks
5.0	III	401308 H	Theory III व्यावसायिक हिन्दी	02	30	2 Hrs.	50

Course Outcomes :

1. विद्यार्थी संवाद कौशल से परिचित होंगे।
2. विद्यार्थी भाषा व व्यवसाय के संबंध को समझ सकेंगे।
3. कौशल से उत्पादन में गुणवत्ता निर्माण हो सकेगी।
4. व्यवसाय के दस्तावेजों का महत्व ध्यान में आएगा।
5. कुशल मनुष्यबल का निर्माण होगा।

Unit	Contents	Teaching Hours
Unit I	1. पटकथा: अवधारणा व स्वरूप	**08**
Unit II	2. पटकथा लेखन के तत्व	**07**
Unit III	3. पटकथा लेखन की प्रक्रिया	**08**
Unit IV	4. फीचर फिल्म की पटकथा	**07**

संदर्भग्रंथ:

पटकथा और संवाद लेखन, डॉ. गौरीशंकर रैना, डॉ. विपुल कुमार, श्री नटराज प्रकाशन, दिल्ली

Model Questions	उपरोक्त चारों इकाइयों पर आधारित 02 दीर्घोत्तरी प्रश्न प्रत्येकी 7 अंकों का रहेगा। (7**x**2=**14**) उपरोक्त चारों इकाइयों पर 04 लघुत्तरी प्रश्न पर्याय के साथ पूछे जाएंगे, जो प्रत्येकी 4 अंकों का होगा। (4**x**4=**16**) (उपरोक्त दोनों प्रश्नों को अंतर्गत पर्याय रहेंगे।)
External – 30 **Internal – 20** **Total -- 50**	बाह्य सैद्धांतिक मूल्यांकन (External Evaluation) :- महाविद्यालय स्तर आंतरिक मूल्यांकन - 20 अंक के लिए संबंधित विषय शिक्षक को विभिन्न मूल्यांकन उपकरणों / विधियों में से चयन करने की सुविधा होगी इसमें कक्षा टेस्ट, असाइनमेंट, रिकॉर्ड बुक, ट्यूटोरियल, सेमीनार, केस स्टडी फील्ड वर्क, प्रोजेक्ट वर्क,क्विज,या वस्तुनिष्ठ बहूपर्यायी प्रश्न उपरोक्त चारों इकाइयों से संबंधित पाठ्यक्रम के परिणामों के मूल्यांकन के लिए उपयुक्त मानी जाए। [इकाई सतत् मूल्यांकन परीक्षा (CAT) के अनुसार होगी]

B. Com. II (NEP) Semester-III
Vertical-C: Generic / Open Elective Courses (G/OEC) Sanskrit

Level	Semester	Course Code	Course Name	Credits	Teaching Hours	Exam Duration	Max. Marks
5.0	III	401308 S	Theory III **संस्कृत नीति कथा पञ्चतन्त्र काकोलूकीयम्**	02	30	2 Hrs.	50

Course Outcomes:

1) संस्कृत नीति शास्त्र विषयक ग्रंथानां परिचयः भविष्यति।
2) संस्कृत नीति कथासु विद्यमानानां नीति विषयानां ज्ञानं भविष्यति।
3)संस्कृत नीति कथासु विद्यमानानां नीति विचाराणां परिचयः भविष्यति।
4) विद्यार्थिनः संस्कृत नीति साहित्यस्य महत्त्वं अवगच्छेयुः।

Unit	Contents	Teaching Hours
Unit I	चतुर्दन्त हस्ति कथा, शशक कपिंजल कथा	**08**
Unit II	मूषिका कथा, मित्र शर्मा बाह्मण कथा	**07**
Unit III	मन्दविष सर्पकथा, स्वर्णष्ठिवी कथा	**08**
Unit IV	खरनखर सिंह कथा, हरिदत्त ब्राह्मण कथा	**07**

संदर्भग्रंथ:

1) पंचतंत्र - अनुवादक सत्यकाम वेदालंकार, राजपाल प्रकाशन (https://ia802902.us.archive.org/35/items/panchatantra_202003/panchatantra.pdf)
2) पंचतंत्रम् - संपादक प्रो. बालशास्त्री, चौखम्भा सुरभारती प्रकाशन, वाराणसी
3) संपूर्ण पंचतंत्र: Complete Panchatantra (Marathi) , भाषान्तर ह. अ. भावे, वरदा प्रकाशन, पुणे

Model Questions	वरील चारही घटकावर आधारीत 02 दीर्घोत्तरी प्रश्न प्रत्येकी सात म्हणजे एकूण 14 गुणांकरिता विचारले जातील. वरील चारही घटकावर आधारीत 04 लघुत्तरी प्रश्न प्रत्येकी चार म्हणजे एकूण 16 गुणांकरिता विचारले जातील. (वरील दोन्ही प्रश्नांना अंतर्गत पर्याय राहतील)
External – 30 **Internal – 20** **Total -- 50**	बाह्य सैद्धांतिक परीक्षा (महाविद्यालयीन स्तरावर): गुण - 30 एकूण अंतर्गत मूल्यांकन गुण - 20* या साठी संबंधित अभ्यासक्रमाच्या शिक्षकाला विविध मूल्यमापन साधने/पद्धती निवडण्याचे स्वातंत्र्य असेल. त्यामध्ये पुढील प्रकार समाविष्ट असू शकतात: वर्ग चाचणी, असाइनमेंट, रेकॉर्ड बुक, ट्युटोरियल, परिसंवाद, केस स्टडी, क्षेत्रीय कार्य, प्रकल्प कार्य, क्विझ किंवा MCQs. जे संबंधित अभ्यासक्रमाच्या उद्दिष्टांसाठी योग्य वाटेल ती पद्धत. *टीप:* NEP योजनेनुसार सतत मूल्यमापन चाचण्या (CAT) चा अनुसरण करावे.

B.Com . II (Semester -III)(NEP)

Vertical –C : G / OEC(Urdu III)

Level	Semester	Course Code	Course Name	Credits	Teaching Hours	Exam Duration	Max Marks
5.0	III	401308 U	Urdu-III	02	30	2	50

Course outcomes

1۔ طلباء مختلف پیشوں کی مہارت سے متعارف ہو گے۔

2۔ طلباء زبان اور پیشوں کے تعلق کو سمجھے گے

3۔ مہارتوں کی وجہ سے پیداوار میں معیار پیدا ہو گا

4۔ پیشوں میں دستاویزات کی اہمیت سمجھ میں آئے گی

5۔ ہنر مند انسانی قوت پیدا ہو گی۔

Unit System	Contents	Teaching Hours
Unit –I	1۔ عملی اردو کی اہمیت تحقیقات کی نئی راہیں	08
Unit –II	2۔ گروپ بحث	07
Unit-III	3۔اشتہار تحریر کرنا	08
Unit- IV	4۔ معلوماتی شیٹ	07

References

پاسبان ادب—مرتب-ڈاکٹر شاہدہ مناف

Model Questions	☆اوپر کے چاروں یونیٹ پر چار میں سے 02 مفصل سوال حل کرنا ہے ایک پر 07 مارکس کل 14 مارکس ☆اوپر کے چاروں یونیٹ پر چھ میں سے چار مختصر سوالات حل کرنا ہے ہر ایک پر 4 مارکس کل 16 مارکس
External- 30 Internal - 20 ..... Total - 50	**(Internal Marks)-20 Marks** اوپر کے چاروں یونیٹ پر 20 مارکس کا یونیٹ ٹیسٹ رہے گا 10 متبادل سوالات رہے گے ہر ایک پر دو مارکس رہے گے (Objective

(نوٹ:۔ این ای پی اسکیم کے مطابق اسسمینٹ (تشخیص) کے ٹیسٹ جاری رکھیں)

B.Com. II (NEP) Semester-III

Vertical-C: Generic / Open Elective Courses (G/OEC) Pali

Level	Semester	Course Code	Course Name	Credits	Teaching Hours	Exam Duration	Max. Marks
5.0	III	401308 P	Theory III **व्यावसायिक पाली**	02	30	2 Hrs.	50

Course Outcomes	1. विद्यार्थ्यांना विविध व्यवसायातील कौशल्य अवगत होतील. 2. विद्यार्थ्यांना भाषा व व्यवसायातील संबंधाचा उलगडा होईल. 3. व्यवसायातील दस्तऐवजांचे महत्त्व लक्षात येईल. 4. विद्यार्थ्यांना बौद्ध स्थळांची माहिती अवगत होईल. 5. कुशल मनुष्यबळाची निर्मिती होईल.	
Unit	**Contents**	**Teaching Hours**
Unit I	लुंबिनी, बौद्ध गया, सारनाथ	08
Unit II	कुशीनगर, श्रावस्ती, राजगीर	07
Unit III	नालंदा, सांची, अजिंठा – एलोरा	08
Unit IV	वैशाली, कपिलवस्तू, नागार्जुनकोंडा	07
संदर्भ:-	भारत के प्रमुख बौद्ध स्थल, प्रिय सेन सिंह, माध्यम कार्यान्वय निदेशालय, दिल्ली विश्वविद्यालय.	
Model Questions	वरील चारही घटकावर आधारीत 02 दीर्घोत्तरी प्रश्न प्रत्येकी सात म्हणजे एकूण 14 गुणांकरिता विचारले जातील. वरील चारही घटकावर आधारीत 04 लघुत्तरी प्रश्न प्रत्येकी चार म्हणजे एकूण 16 गुणांकरिता विचारले जातील.	
External – 30 **Internal – 20** **Total - 50**	बाह्य सैद्धांतिक परीक्षा (महाविद्यालयीन स्तरावर): गुण - 30 एकूण अंतर्गत मूल्यांकन गुण - 20* या साठी संबंधित अभ्यासक्रमाच्या शिक्षकाला विविध मूल्यमापन साधने/पद्धती निवडण्याचे स्वातंत्र्य असेल. त्यामध्ये पुढील प्रकार समाविष्ट असू शकतात: वर्ग चाचणी, असाइनमेंट, रेकॉर्ड बुक, ट्युटोरियल, परिसंवाद, केस स्टडी, क्षेत्रीय कार्य, प्रकल्प कार्य, क्विझ किंवा MCQs. जे संबंधित अभ्यासक्रमाच्या उद्दिष्टांसाठी योग्य वाटेल ती पद्धत. *टीप:* NEP योजनेनुसार सतत मूल्यमापन चाचण्या (CAT) चा अनुसरण करावे.	

B. Com II (NEP) (Accounting & Taxation) Semester III

Vertical: D- Vocational Skills Courses (VSC) Practical_II

Subject Title: Database Management Skill

Level	Semester	Course Code	Course Name	Credits	Teaching Hours	University Exam Duration	Max. Marks
5.0	III	401309	Database Management Skill	2	60	2 Hrs.	50

Course Outcomes:

By the end of this course, students will be able to:

- Explain the basic concepts of database management systems and their applications.
- Navigate and utilize the interfaces of Microsoft Access.
- Design and create databases from scratch, including defining fields, data types, and primary keys.
- Efficiently enter, edit, and manage data within tables.
- Import and export data between different formats and DBMS tools.
- Create and run various types of queries to retrieve, update, and manipulate data.
- Utilize criteria and expressions to filter and refine query results.
- Design user-friendly forms for data entry and navigation.
- Create comprehensive reports to organize and present data effectively.
- Utilize controls and calculated fields in forms and reports.

Unit	Contents	Teaching Hours
Unit I	**Fundamentals of Database Management:** **1.1** Overview of database management systems (DBMS), Database basics, their structure and their significance in data management, Navigating the interfaces of MS Access 2016. **1.2** Creating and saving databases, MS Access objects. **1.3** Creating databases using blank and templates, **1.4** Customizing the Quick Access Toolbar.	**15**
Unit II	**Working with Tables and Data:** **2.1** Creating data table in database view and modifying table in design view, **2.2** Fields, its data types and field properties, setting primary keys. **2.3** Entering, updating data in a table. **2.4** Importing data from external sources, adding and deleting fields and record in importing data of table.	**15**
Unit III	**Exploring queries and Data Retrieval** **3.1** Introduction to queries and their structure. **3.2** Creating a query using simple query wizard, choosing tables and available fields for query, saving query. **3.3** Modifying the query in Query Design, setting criteria and expressions for queries. **3.4** Action queries: update, delete, append, make-table queries and run queries.	**15**
Unit IV	**Forms, Reports, and Advanced Features** **4.1** Creating a form using the form wizard, Reviewing a form. Customizing and designing forms using common access	**15**

	controls, Data validation and user interface design. **4.2** Creating a report using report wizard. Formatting reports, Grouping, filtering and sorting data in reports, Adding calculated fields and summaries. **4.3** Report displays in different views, change page setting and print report. **4.4** Exporting data in various file format like; Excel, Text, PDF and Word Mail Merge.	

List of Practical:

1) Creating a blank database.
2) Creating a "Student List" table In Design View, including field like; Student ID (Primary Key), Stud_Name (Student Name), Gender, DOB, City, State, Mob_No, Sem_Mark (First Semester Mark), Per_% (Percentage) and Result.
3) Viewing and adding the data in the "Student List" table In Datasheet View.
4) Modifying the column widths as necessary of the "Student_List" table.
5) Creating and saving a Query using the Simple Query Wizard, from the "Student_List" table on the Selected fields, expressions and criteria.
6) Creating a form using the simple Form Wizard based on the "Student_List" table on all fields in Columnar layout.
7) Entering Data and saving records into the "Student_Form".
8) Customizing and designing "Student_Form". using Common Access controls, Data validation and inserting image.
9) Creating a simple report using the Report Wizard based on the "Student_List" table, according to the specifications like- Use all fields, layout; Stepped, Orientation: Landscape and Report Name; Student_Report.
10) Adjusting the column widths in Design View of "Student Report" as necessary.
11) Adding a logo, title, page numbers, the date and time to the "Student Report".
12) Change Page Setting and print "Student Report".

Batch Size-40

Division of Total 50 Marks as follows:

Division of Marks for Practical

Record Preparation	5 Marks
Practical Performance	15 Marks
Viva-Voce	5 Marks
Conceptually Written Test	5 Marks
Total	**30 Marks**

* **College Level: 30 Marks**

Internal Assessment (College Level) Marks: 20

Course teacher will have the liberty to choose from a variety of assessment tools/methods (Class test, Assignment, Record Book, Tutorial, Seminar, Case Study, Field Work, Project Work, quiz or MCQs) which may be deemed to be appropriate for assigning the relevant course outcome.

[Note: Continuous Assessment Tests (CAT) as per NEP scheme]

Books Recommended:

1) Introduction to IBMPC & Applications-Taxali.
2) MS-OFFICE (PHI)
3) MS-OFFICE (BPB)
4) MS-OFFICE (TMH)
5) Alexander M., Kusleika R. (2015). *Access 2016 Bible,* Wiley Publication, USA
6) Dr. Rathod R. R. and Dr. Shegokar S. M. (2025). *Database Management Skills*, Sai Jyoti Publication, Nagpur

Online OER:

1) https://support.microsoft.com/en-us/office/access-video-training-a5ffb1ef-4cc4-4d79-a862-e2dda6ef38e6
2) https://youtu.be/x2ky_SdvOtM?si=1ZKJY-k4S3gP2nyf

B.Com II (NEP) -Semester - III

Vertical -E: AEC : Ability Enhancement Courses-English (Demonstrative)

Level	Semester	Course Code	Course Name	Credits	Teaching Hours	Exam. Duration	Max. Marks
5.0	**III**	**401310**	**English**	**01**	30	2 Hrs.	25

Course Outcomes:

1) The students will study successful personalities.
2) Students will think of business and its ways.
3) Value Education will assist to make a better citizen.
4)Writing skill will help them becoming precise.
5) Students will develop holistic approach towards life.

Unit	Contents	Teaching Hours.
Unit-I	**1.** How to be a Healthy User of Social Media-Peggy Kern **2.** Stephen Hawking **3.** Akio Morita	15
Unit-II	**1)** The Harp of India – Henry Derozio **2)** The Little Black Boy – William Blake **3)** Money Madness - D.H.Lawrence	15

References: Board of Editors (Orient Black Swan Publication)

Model Questions	Based on the above Two Units, 1 Long Answer Questions will be asked for 07 Marks. (07) Based on the above Two Units, 2 Short Answer Questions will be asked-each for 04 Marks. (08)
External-15 Internal -10 Total-25	College level 15 Marks **Internal Assessment (College Level) Marks: 10** Course teacher will have the liberty to choose from a variety of assessment tools/methods (Class test, Assignment, Record Book, Tutorial, Seminar, Case Study, Field Work, Project Work, quiz or MCQs) which may be deemed to be appropriate for assigning the relevant course outcome. *[Note: Continuous Assessment Tests (CAT) as per NEP scheme]*

B. Com. II (NEP) Semester-III

Vertical E: Ability Enhancement Course (AEC) (Demonstrative)

Level	Semester	Course code	Course Name	Credits	Teaching Hours	Exam Duration	Max. Marks
5.0	III	401311 M	Marathi संवाद कौशल्य -3	01	30	1 Hr.	25

Course Outcomes:

1. विद्यार्थ्यांना संवाद कौशल्याची ओळख होईल.
2. संवाद कौशल्याचा प्रभावी वापर विद्यार्थी उद्योग व्यवसायात करू शकतील.
3. संवाद कौशल्यामुळे उद्योग व्यवसायात वाढ होते हे विद्यार्थ्यांना समजेल.
4. विद्यार्थ्यांची उद्योग व्यवसाय करण्याची मानसिकता बदलेल.
5. संवाद कौशल्याच्या माध्यमातून उद्योग व्यवसायाची भरभराट होईल.

Unit	Contents	Teaching Hours
Unit I	१.डिजिटल युगातील नवे बदल २.डिजिटल युगातील संभाषण कौशल्य ३.हार्डस्कीलवर भारी सॉफ्टस्किल्स	**15**
Unit II	४.मार्गदर्शक जीपीए ५.व्हर्चुअल रियालिटी व ऑग्मंटेल रियालिटी ६.डिजिटल मार्केटिंग : जाहिरात विश्वात क्रांती	**15**

संदर्भग्रंथ:

डिजिटल युगात वावरतांना, ले. प्रेम शंकरलाल जैस्वाल, राघव पब्लिकेशन नागपूर आवृत्ती २०२५

Model Questions	वरील दोन्ही घटकावर 01 दीर्घोत्तरी प्रश्न 07 गुणांचा असेल. वरील दोन्ही घटकांवर 02 लघुत्तरी प्रश्न प्रत्येकी चार म्हणजे एकूण 08 गुणांचे असतील. (वरील दोन्ही प्रश्नांना अंतर्गत पर्याय राहतील)
External – 15 Internal – 10 Total - 25	बाह्य सैद्धांतिक परीक्षा (महाविद्यालयीन स्तरावर): गुण - 15 एकूण अंतर्गत मूल्यांकन गुण - 10* या साठी संबंधित अभ्यासक्रमाच्या शिक्षकाला विविध मूल्यमापन साधने/पद्धती निवडण्याचे स्वातंत्र्य असेल. त्यामध्ये पुढील प्रकार समाविष्ट असू शकतात: वर्ग चाचणी, असाइनमेंट, रेकॉर्ड बुक, ट्युटोरियल, परिसंवाद, केस स्टडी, क्षेत्रीय कार्य, प्रकल्प कार्य, क्विझ किंवा MCQs. जे संबंधित अभ्यासक्रमाच्या उद्दिष्टांसाठी योग्य वाटेल ती पद्धत. *टीप:* NEP योजनेनुसार सतत मूल्यमापन चाचण्या (CAT) चा अनुसरण करावे.

B. Com. II (NEP) Semester-III

Vertical E: Ability Enhancement Course-Hindi (Demonstrative)

Level	Semester	Course code	Course Name	Credits	Teaching Hours	Exam Duration	Max. Marks
5.0	III	401311 H	संवाद कौशल (Communication Skill)	01	30	1 Hr.	25

Course Outcomes:

1. विद्यार्थी संवाद कौशल से परिचित होंगे।
2. संवाद कौशल का प्रभावी प्रयोग विद्यार्थी उद्योग-व्यवसाय के लिए करेंगे।
3. संवाद कौशल से उद्योग-व्यवसाय में अभिवृद्धि होती है, यह विद्यार्थी समझेंगे।
4. संवाद कौशल के कारण उद्योग व्यवसाय के क्षेत्र में विद्यार्थियों की मानसिकता बदलेगी।
5. संवाद कौशल के कारण व्यवसाय जगत में तेजी से प्रगति होगी।

Unit	Contents	Teaching Hours
Unit I	1. मीडिया सूचना साक्षरता की अभिव्यक्तियां- डॉ. सेवा सिंह बाजवा 2. भारत में मीडिया सूचना साक्षरता चुनौतियां- अंकित सोनी, मोहित सोनी 3. भारत में मीडिया सूचना साक्षरता की आवश्यकता- डॉ. सेवा सिंह बाजवा, अजय सिंह	**15**
Unit II	1. मीडिया साक्षरता के दौर में साहित्यिक साक्षरता का महत्व- डॉ. सेवा सिंह बाजवा 2. मीडिया सूचना साक्षरता में दृश्य साक्षरता का महत्व- डॉ. सुरेंद्र सिंह, डॉ सेवा सिंह बाजवा 3. डिजिटल मीडिया साक्षरता के महत्व को समझना- डॉ. सुरेंद्र गौरव जोशी	**15**

संदर्भ:

भारत में डिजिटल मीडिया साक्षरता- प्रो. सेवा सिंह बाजवा, कल्पना प्रकाशन, दिल्ली

Model Questions	उपरोक्त दोनों इकाइयों पर 01 दीर्घोत्तरी प्रश्न 7 अंकों का रहेगा। (पर्याय के साथ) उपरोक्त दोनों इकाइयों पर 02 लघुत्तरी प्रश्न पर्याय के साथ पूछे जाएंगे, जो प्रत्येक 4 अंकों का होगा। (4**x**2=**8**)
External – 15 **Internal – 10** **Total - 25**	बाह्य सैद्धांतिक मूल्यांकन (External Evaluation) :-**15** अंक महाविद्यालय स्तर आंतरिक मूल्यांकन - 10 अंक के लिए संबंधित विषय शिक्षक को विभिन्न मूल्यांकन उपकरणों / विधियों में से चयन करने की सुविधा होगी इसमें कक्षा टेस्ट, असाइनमेंट, रिकॉर्ड बुक, ट्यूटोरियल, सेमीनार, केस स्टडी फील्ड वर्क, प्रोजेक्ट वर्क,क्विज,या वस्तुनिष्ठ बहूपर्यायी प्रश्न उपरोक्त चारों इकाइयों से संबंधित पाठ्यक्रम के परिणामों के मूल्यांकन के लिए उपयुक्त मानी जाए। [इकाई सतत् मूल्यांकन परीक्षा (CAT) के अनुसार होगी]

B. Com. II (NEP) Semester-III

Vertical E: Ability Enhancement Course (AEC) (Demonstrative)

Level	Semester	Course code	Course name	Credit	Teaching hours	Exam Duration	Max Marks
5.0	III	401311 S	**संस्कृत** भाषाकौशल्य -1	01	30	1 Hr.	25

Course Outcome अभ्यासपत्रिकेची फलनिष्पत्ती	1. विद्यार्थ्यांना संस्कृत भाषेतील औपचारिक वाक्यांचा परिचय होईल. 2. विद्यार्थ्यांना संस्कृत भाषेतील सोप्या वाक्यांचा व वाक्य प्रकारांचा परिचय करून होईल. 3. विद्यार्थ्यांना लकार, विभक्ती आदींची ओळख होईल. विद्यार्थ्यांना संस्कृत भाषेतील समास व धातुसाधित अव्यये यांचे महत्त्व अवगत होईल.

Unit	Content	Workload Allotted	Weightage of Marks Allotted
Unit I	स्वबलं परिज्ञाय व्यवर्हतव्यम् (विविध प्रकारचे नाम परिचय) डॉ बाबासाहेब आम्बेडकराः (धातुसाधित विशेषणे व क्रियापदे)	7	7 Marks
Unit II	रसिकलालिता लता (समासपरिचयः) रामचरितम् (परोक्षभूत काळपरिचय)	8	8 Marks
References	संस्कृत पुष्प माला – नागपुर विद्यापीठ प्रकाशन, नागपुर		
Model Questions	वरील दोनही घटकावर आधारित 1 दीर्घोत्तरी प्रश्न प्रत्येकी 7 गुणांकरिता असेल. वरील दोनही घटकावर आधारित 2 लघुत्तरी प्रश्न प्रत्येकी 4 म्हणजे एकूण 08 गुणांकरिता विचारले जातील.		
External- 15 Internal -10 Total -25	बाह्य सैद्धांतिक परीक्षा (महाविद्यालयीन स्तरावर): गुण - 15 एकूण अंतर्गत मूल्यांकन गुण - 10* या साठी संबंधित अभ्यासक्रमाच्या शिक्षकाला विविध मूल्यमापन साधने/पद्धती निवडण्याचे स्वातंत्र्य असेल. त्यामध्ये पुढील प्रकार समाविष्ट असू शकतात: वर्ग चाचणी, असाइनमेंट, रेकॉर्ड बुक, ट्युटोरियल, परिसंवाद, केस स्टडी, क्षेत्रीय कार्य, प्रकल्प कार्य, क्विझ किंवा MCQs. जे संबंधित अभ्यासक्रमाच्या उद्दिष्टांसाठी योग्य वाटेल ती पद्धत. *टीप:* NEP योजनेनुसार सतत मूल्यमापन चाचण्या (CAT) चा अनुसरण करावे.		

B.Com .II (NEP) Semester -III

Vertical –E Ability Enhancement Course (AEC) (Demonstrative)

Level	Semester	Course Code	Course Name	Credits	Teaching Hours	Exam Duration	Max. Marks
5.0	III	401311 U	**Urdu** Communication Skill - III	1	30	1Hr.	25

Course Outcome:

1-طلباء گفتگو کی مہارت سے متعارف ہوگے

2- طلباء گفتگو کی مہارت کا استعمال اپنے روزگار کے کاموں میں کر سکے گے

3. طلباء سمجھ جائے گے کہ گفتگو کی مہارت کی وجہ سے روز گار میں اضافہ ہوتا ہے ۔

4- صنعتی تجارتی پیشوں سے متعلق طلباء کے خیالات بدلے گے ۔

5-گفتگو کی مہارت کے ذریعے صنعتی تجارتی پیشوں کی ترقی ہوگی ۔

Unit	Contents	Teaching Hours
Unit –I	1. ڈیجیٹل دور کی نئی تبدیلیاں 2. ڈیجیٹل دور میں گفتگو کی مہارت 3. بارڈ اسکیل پر سافٹ اسکیل بھاری	15
Unit –II	1. رہنمایانہ اصول 2Virtual reality and augmented reality. مجازی حقیقت اور افزودہ حقیقت 3. ڈیجیٹل مارکٹنگ : اشتہارات عالمی انقلاب	15

References :

جدید ٹیکنالوجی:- ترتیب کار ڈاکٹر شاہدہ مناف

Model Questions	*اوپر کے دو یونیٹ پردو میں سے ایک مفصل جواب مطلوب ہے 7 مارکس *اوپر کے دو یونیٹ پر چار میں سے دو مختصر جوابات مطلوب ہے 8 مارکس
External -15 Internal – 10 ..... Total- 25	**College Level** **Internal Assessment (College Level) Marks: 10** Course teacher will have the liberty to choose from a variety of assessment tools/methods (Class test, Assignment, Record Book, Tutorial, Seminar, Case Study, Field Work, Project Work, quiz or MCQs) which may be deemed to be appropriate for assigning the relevant course outcome. *[Note: Continuous Assessment Tests (CAT) as per NEP scheme]*

B. Com. II (NEP) Semester-III

Vertical E: Ability Enhancement Course-Pali (Demonstrative)

Level	Semester	Course Code	Courses Name	Credits	Teaching Hours	Exam Duration	Max Marks
5.0	III	401311 P	**निवडक खुद्दकनिकाय III**	01	30	1 Hrs.	25

Courses Outcomes	1.पाली त्रीपिटकातील बुध्द उपदेश समजून घेणे. 2.पाली त्रीपिटकातील बुध्द उपदेश अंगीकृत करून आचरण करणे. 3.पाली त्रीपिटकातील बुध्द उपदेशाद्वारे समाजाचे कल्याण साधने. 4.पाली त्रीपिटकातील ग्रंथाद्वारे समाजात नैतिक मूल्य विकसित करणे. 5.तथागत बुद्धाचे तत्वज्ञान, विचारधारा, उपदेश समजून घेणे.	
Unit	**Contents**	**Teaching Hours**
Unit I	कुमार पय्हो, लोकसुत्तं, विजय सुत्त,	**15**
Unit II	निमिराज चर्या, अकिती चर्या, संख चर्या	**15**
संदर्भ:	निवडक खुद्दकनिकाय, भन्ते सत्यपाल, भारतीय बौद्ध ज्ञानालंकार शिक्षण संस्था मुलावा, यवतमाळ. चर्यापिटक, डॉ. अशोक गायकवाड, कौशल्य प्रकाशन, औरंगाबाद.	
Model Questions	• वरील दोन्ही घटकावर 01 दीर्घोत्तरी प्रश्न 07 गुणांचा असेल. वरील दोन्ही घटकांवर 02 लघुत्तरी प्रश्न प्रत्येकी चार म्हणजे एकूण 08 गुणांचे असतील. (वरील दोन्ही प्रश्नांना अंतर्गत पर्याय राहतील)	
External – 15 Internal – 10 Total - 25	बाह्य सैद्धांतिक परीक्षा (महाविद्यालयीन स्तरावर): गुण - 15 एकूण अंतर्गत मूल्यांकन गुण - 10* या साठी संबंधित अभ्यासक्रमाच्या शिक्षकाला विविध मूल्यमापन साधने/पद्धती निवडण्याचे स्वातंत्र्य असेल. त्यामध्ये पुढील प्रकार समाविष्ट असू शकतात: वर्ग चाचणी, असाइनमेंट, रेकॉर्ड बुक, ट्युटोरियल, परिसंवाद, केस स्टडी, क्षेत्रीय कार्य, प्रकल्प कार्य, क्विझ किंवा MCQs. जे संबंधित अभ्यासक्रमाच्या उद्दिष्टांसाठी योग्य वाटेल ती पद्धत. *टीप:* NEP योजनेनुसार सतत मूल्यमापन चाचण्या (CAT) चा अनुसरण करावे.	

B.Com.. II (NEP) Semester– III

VERTICAL- E: Ability Enhancement Course (AEC) Supplementary English

(Demonstrative)

Level	Semester	Course Code	Course Name	Credits	Teaching Hours	Exam Duration	Max. Marks
5.0	III	401311 SE	**SUPPLIMENTARY ENGLISH**	01	30	1 Hr.	25

COURSE OUTCOMES:

- To instill moral values among the students
- To make them able to communicate skillfully with ICT
- To enrich them with fluency and soft skills based in English
- To make them skillful in drafting and professional skills

Unit	Contents	Teaching Hours
UNIT I	• The Magic Beard – R.K. Narayan O Captain! My Captain! – Walt Whitman	**15**
UNIT II	• Communication and Soft Skills: Use of English Non-Verbal Communication	**15**

REFFERENCES: BOOKS PRESCRIBED:

Publisher: Orient Black Swan

1. Glimpses of Infinity (Excluding Grammar)
2. Communication Skills in English

Model Questions	Based On the Above 02 Units, 01 Long Answer Question Will Be Asked For 07 Marks (07) Based On the Above 02 Units, 02 Short Answer Questions Will Be Asked Each For 04 Marks (08)
External-15 Internal -10 Total-25	College level **Internal Assessment (College Level) Marks: 10** Course teacher will have the liberty to choose from a variety of assessment tools/methods (Class test, Assignment, Record Book, Tutorial, Seminar, Case Study, Field Work, Project Work, quiz or MCQs) which may be deemed to be appropriate for assigning the relevant course outcome. *[Note: Continuous Assessment Tests (CAT) as per NEP scheme]*

Batch Size-16

B.Com.- II (NEP) Semester-III

VERTICAL- F: Corresponding to Major- Field Project/ CES

(Accounting & Taxation)

Level	Semester	Course Code	Course Name	Credits	Teaching Hours	University Exam Duration	Max. Marks
5.0	III	401312	Field Project/ community Engagement projects	2	60	2 Hrs.	50

Course Outcomes:

.

1. The field based learning/ project should attempt to provide opportunities for students to understand the different socio-economic context.
2. It should aim at giving students exposure to development-related issue in rural and urban settings.
3. Students have opportunity to select real problem from field and understand actual field situations regarding issue related to socio-economic development.
4. Students able to understand socio-economic problems and develop their solution, policies or regulations.

Field work based on:

Assessment of this vertical shall be based on various socio-economic activities / pr**actices.**

Evaluation of Field Projects:

Module	Unit	Distribution of credit
1	**Selection of Topic, Preparation of synopsis**	**2**

Evaluation of above activities done by the concern teacher internally at college level.

Sant Gadge Baba Amravati University, Amravati

Affiliated colleges/ Continents

A Standard Operating Procedure (SOP) for Community Engagement Program (CEP) / Field Project at the College Level

Introduction to the Program:

The CEP/FP aims to engage degree college students (specifically Semester III, IV, and V students) in real-world community work and practical learning indulged in their chosen Major subject. It helps them apply classroom subjects like Accountancy, Management, Business Economics, banking, insurance, finance, Agriculture, Pharmaceutical, service providers, and allied industries to everyday real-life situations in both urban (city) and rural (village) areas.

Community Engagement Program (CEP) / Field Project (FP)

Semesters III, IV, and V: 6 credits= 2 Credits per Semester respectively.

(180 Hours = 60 hours for each of the three semesters)

COURSE OBJECTIVES & COURSE OUTCOMES:
Course Objectives:

The primary objectives of the Community Engagement Program (CEP) and Field Project (FP) are:

1. To Bridge Theory and Practice: Facilitate the practical application of classroom concepts from Accountancy, Management, Business Economics, Banking, Finance, Insurance, Agriculture, Pharmaceuticals, and Allied Services to real-world scenarios in the respective **Major subject**.
2. To Foster Real-World & Community Awareness: Engage students in active social initiatives, community outreach campaigns, and operational setups across urban, semi-rural, and rural sectors in their major subject.
3. To Inculcate Experiential Discipline: Guide students through a structured 60-hour field workload per semester, developing professional work ethics, accountability, and time management skills embedded for 180 hours over three semesters.
4. To Promote Mentored Field Research: Provide systematic mentorship under institutional faculty and Heads of Departments (HODs) to enable structured data collection, observation, and field-level problem-solving.
5. To Enhance Documentation & Synthesis Capabilities: Train students in compiling analytical insights, operational steps, and reflective summaries into standardized, handwritten project reports.
6. To Build Communication & Presentation Skills: Develop students' confidence and extempore speaking abilities through formal oral defenses and Viva Voce presentations before academic panels.
7. Before initiating, the college will host an Orientation Program to assign specific project topics and mentors to all students under the guidance of the Head of the Institution / HOD.

Marking & Credit Scheme Breakdown

The overall evaluation will be of 2 Credits each in each semester i.e. semester III, IV, and V. Here is the marks and credit split across the three components:

1. Operation Workout (OPW) Carried Out: Your actual daily field work and practical activity (60 hours each in every semester): 30%.
2. Report Submitted (SEP / FP): Your handwritten project report detailing what you did and learnt: 30%.
3. Presentation: Your oral/extempore presentation in front of the HOD and Mentor: 40%.

Course Outcome (CO) Mapping Matrix

Course Level & Outcome	Primary Learning Domain	Direct Evaluation Component	Hours Involved	Credit Allocation
Sem III CO1	Cognitive (Application)	Plan Operation Workout (30%)	60	2
Sem IV CO2 & CO3	Cognitive (Analysis) Psychomotor / Professional Skills	Data Collection & Analysis (30%)	60	2
Sem V CO4 & CO5	Affective / Synthetic Communication / Evaluative	Handwritten Project Report (30%) Presentation & Viva Voce (40%)	60	2

Course Outcomes (COs): Upon successful completion of the course in each semester, the student will be able to:

CO1: Apply Core Theoretical Knowledge (Application) in the chosen field, based on his/her major subject to real-life operational and community challenges.

CO2: Analyse Operational & Social Environments (Analysis): The student will be able to evaluate business workflows, socio-economic dynamics, and service-delivery mechanisms in urban and rural environments through direct field observation and empirical data gathering.

CO3: Demonstrate Practical Field & Professional Skills (Skill/Application): Execute a structured 120-hour field workload, and demonstrating core professional competencies including teamwork, adaptability, field research management, and ethical community engagement and 60-hours in writing and presenting the same by the end of his/her Vth semester as mentioned in CO4 & CO5.

CO4: Document & Synthesise Field Insights (Creation/Synthesis): Compile field data, observations, and personal reflections into a coherent, well-structured, handwritten report compliant with institutional Standard Operating Procedures (SOP).

CO5: Communicate & Defend Research Findings (Evaluation): Articulate project outco60-hours mes, operational challenges, and practical recommendations clearly through an extempore oral presentation and Viva Voce examination.

CEP/FP/Annexure - I

Registration Process of SEP/FP :-

1. Allocate Name of Coordinator of CEP/FP
2. Allocate Name of Mentor of CEP/FP
3. Allocate Name of CEP/FP Topic as per given list or chosen by College /Constituent
4. Proper filling of Registration form of CEP/ FP in given Format

A. Format of Registration Form of SEP / FP : -

Name of the College / Constituent - ……..

Name of Student -……..

B.Com. II – Sem III / IV..... Batch – NEP – 2026-27

Roll No…… PNR No……. Name

of Mentor ……. Name of College Coordinator……. Topic of SEP

/ FP……

…… Name

and Area of Company / Farm / Institution where to be carried out the SEP/FP

……..

……..

Commencement date of SEP/ FP……..

Tentative date of Completion of SEP / FP …….

Name & Signature	Name & Signature	Name & Signature	Name & Signature
Student	**Mentor**	**HOD/Coordinator**	**Head of Institution**

CEP/FP/Annexure - II

Format of Logbook of 30 Operation Work out of Each Day for 2 hours for CEP/ FP – 2026-27 Sign. of Mentor and Sign of Students

Day & Date	**Activity of OWO @ 2 hrs. @day**	**Experiential Learning's by the OWO**	**Sign. Of Mentor / Owner Co./Pharm/ Institution**	**Sign of Student**
	1.			
	2.			
	3.			
	4.			
	5.			
	6.			
	7.			
	8.			
	9.			
	10.			

	11.			
	12.			
	13.			
	14.			
	15.			
	16.			
	17.			
	18.			
	19.			
	20.			
	21.			

	22.			
	23.			
	24.			
	25.			
	26.			
	27.			
	28.			
	29.			
	30.			

CEP/FP/Annexure - III

An Exclusive Report Format of SEP / FP

Index

1. Cover Page – Title of SEP/FP

2. Certificate of CEP/FP

3. Acknowledgement

4. Introduction - 3 CETT Report

- **A. About Company/ Pharm**
- **B. Customer**
- **C. Competitor**
- **D. Environment**
- **E. Technology**
- **F. Terminology**

5. Objective

6. Methodology

7. Objevervation of 30days Operation Work Out

8. Out Come / Experiential Learning's of CEP/FP

9. Annexure III of Final Presentation

Cover Page – Title of CEP/FP

Title:-

Submitted to

Name of Mentor: - ……

Submitted by

Name of the Student: - ……..

Name of the Class : - ……..

Name of the College:-……..

An Exclusive Report of CEP/FP submitted in partial fulfillment of the requirement of

B.Com.II …..Sem… .....(Three / Four yr. Program)

Certificate of CEP/FP

This is to certify that the CEP/FP Report titled …….

……

…….

Submitted by……Enroll.No……during the

B. Com……..Sem……..(Batch of ……) embodies original work done by him\her.

Name & Sign of Mentor

Seal & Sign. Of HOD/ Coordinator

Seal & Sign. Of Head of Institution

3. Acknowledgement

I would like to express my deepest gratitude to my Mentor,..... ,

Head of Institution..... for their invaluable guidance, patience, and encouragement throughout this project. Their insights were instrumental in shaping the final outcome.

I am also thankful to [Institution Name]…… for providing the necessary research facilities and resources. Special thanks to [Name of colleague/staff]…… for their technical assistance, and to my parents and friends for their unwavering emotional support.

Thank you all.

[Your Name]……..

[Date]……

[Signature]

Introduction - 3 CETT Report

A. About Company/Agricultural Pharm

B. Customer

C. Competitor

D. Environment

E. Technology

F. Terminology

5. Objective

6. Methodology

7. Observation of 30days Operation Work Out

1.

2.

3.

4.

5.

6.

7.

8.

9.

10.

8. Out Come / Experiential Learning's of CEP/FP

1.

2.

3.

9. Annexure III of Final Submission and Presentation

Sr.No.	Operation Workout Carried out	Report of SEP/FP submitted	Presentation	Final Credit Awarded
Percentage	**20%**	**20%**	**10%**	**Max.2 Credit**
Max. Marks	**40**	**40**	**20**	**Max.100**
Obtained Marks				

Name & Sign of Mentor

Seal & Sign. Of HOD/ Coordinator

Seal & Sign. Of Head of Institution

Sant Gadge Baba Amravati University, Amravati

STANDARD OPERATING PROCEDURE (SOP)

College Level Internship / Apprenticeship Programme

As per NEP 2020 Guidelines and uniform structure (24/2026) of Sant Gadge Baba Amravati University, All Commerce and Management faculty Graduates of Semester-VI Students have to compulsorily complete Internship / Apprenticeship Programme corresponding to major for 4 Credits with120 Hrs. of work under vertical-f. Students will complete Internship / Apprenticeship through OJT other than College teaching hours during his/her vacations immediately with the beginning of his/her second year-third semester.

Objectives:

1. To provide structured, industry/academia exposure to students through Internship/Apprenticeship, enhance employability, and fulfill NEP 2020 and UGC requirements.
2. Bridge the gap between classroom theory and real-world practice.
3. Enable students to apply subject knowledge to solve real problems.
4. Improve communication, teamwork, leadership, and problem-solving abilities.
5. Enhance entrepreneurship and self-employment capabilities
6. Create awareness about career paths, job roles, and workplace ethics.

LEARNING OUTCOMES:

1. Apply theoretical concepts learned in the classroom to practical situations in industry/organization.

2. Demonstrate proficiency in relevant tools, equipment, software, and work procedures of the sector.

3. Identify workplace problems, analyze them, and suggest practical solutions.

4. Exhibit professional behavior including punctuality, discipline, teamwork, ethics, and responsibility at workplace.

5. Understand organizational culture, social responsibility, and practice ethical conduct.

RESPONSIBILITY:

Sr. No.	Role	Responsibility
1	Principal	Overall approval & policy decision
2	Internship Cell Coordinator	Planning, MoU, industry connect, monitoring
3	Department Head	Nominate Department Internship Faculty, approve students
4	Faculty Mentor	Guide 10-15 students, assess, visit companies
5	Training & Placement Cell	Industry outreach, placement of students
6	Student	All VI Semester Students

4. PROCEDURE:

I. **Planning:**

1.1 Internship Cell prepares annual calendar with the initiation of Semester III.

1.2 Identify sectors: Industry, Research Lab, Startup, Govt. dept. Agriculture, Agro based Industry and Service Industry etc., In-house projects.

II. Industry /MoU

2.1 Sign MoU with companies/organizations.

2.2 Collect internship opportunities and share with departments.

III. **Student Registration:**

3.1 Notification to students with last date.

3.2 Students submit Appendix -1: Internship Application Appendix.

3.3 Department allocates Faculty Mentor.

IV. Execution:

4.1 Student joins organization and submits Appendix -2: Joining Letter.

4.2 Faculty Mentor conducts 1 visit / 2 online meetings.

4.3 Student maintains Appendix -3: Daily Diary / Logbook.

4.4 Mid-term review by mentor in Week 3.

V. Assessment & Evaluation - (Activity for 4 Cr. 120 hours)

Sr.	Activity	Marks
1	External Evaluation by Industry, Agriculture, Agro based and Service industry etc.: Performance, Discipline, Learning, Viva-voce	60 Marks
2	Internal Evaluation by College: Faculty can choose from case study method or seminar method or both as per one's convenience.	40 Marks
	Total	**100 Marks**
Note: Continuous assessment as per NEP scheme: The mentor should either physically visit or take two online meetings with the student and his industry supervisor to understand the performance of the student.		

VI. Submission & Certification:

6.2 Student submits Appendix -4: Final Report + Appendix-5: Completion Certificate from Industry.

6.2 Department submits consolidated marks to Exam Cell.

6.3 College issues Appendix-6: Internship Completion Certificate.

VII. DOCUMENTATION APPENDICES

Appendix-I: Student Application

Appendix-II: Joining Letter

Appendix-III: Daily Diary / Logbook

Appendix-IV: Final Internship Report

Appendix-V: Completion Certificate from Industry

Appendix-VI: Student Feedback

Appendix-I

Passport photo

1. Student Name:	
2. Current Address	
3. Residence Address	
4. Email id	
5. Mobile Nos.	
6. Aadhar No.	
7. PAN	
8. Overall GPA	
9. Mode of Internship	
10. Internship Preferences	
	Location Core Area Organization / Institute
Preference-1	
Preference-2	
Preference-3	

I confirm that I agree with the terms, conditions, and requirements of the Internship Policy

Student Signature:

Date_____

I confirm that the student has attended the internship orientation and has met all paperwork and process requirements to participate in the internship program, and

has received approval from his/her mentor.

Sign of Department Faculty Coordinator

Date / / 202--

Resume

Name: ----------

Contact Number and Email ID: ----------

Education: ----------

HEI Name: ----------

Degree / Specialization: Year

CGPA:

HEI Name:

<bachelor's degree> Year

Degree / Specialization:

CGPA:

Internship / Work Experience

Organization

Year
Project:
Brief:
Academic Experience

Semester Year
Project:
Brief:

• Emphasize accomplishments that are relevant to the field

• Be specific—omit unnecessary words and sentences

• Start your sentence with an action verb, not a passive one Use past-tense verbs to show what you have accomplished Quantify results as much as possible

• Use key words that will catch a recruiter's eye

Other Achievements and Personal Interests

• List other achievements also in reverse chronological order

• Leadership positions held outside of your appendixal work environment

• Personal interests and accomplishments that will distinguish you from other applicants

• Volunteer service/Social Work

Appendix-II

(On College Letter head)

To,

The (Manager, HR) .....

.....

Subject: Request for_____ weeks internship of Students pursuing < >

Dear Sir,

The HEI established in <year>, <HEI>, Maharashtra reflects the vision of leading industrialists and educationalists. Institute is accredited with '< >' grade by NAAC in March 2015. The HEI has been recognized about it's over all academic excellence and infrastructure.

In view of the above, I request your good self to allow our following (no. of students) students for practical raining in your esteemed organization. Kindly accord your permission and give at least one-week time for students to join training after confirmation.

Sr. No.	Name	Roll Number	Year	Department

The resumes of these students are attached with this letter. If vacancies exist, kindly do plan for Interviews for the students in above branches.

A line of confirmation will be highly appreciated.

Yours sincerely,

Nodal Officer/TPO

<HEI Name and Date>

(On College Letter Head)

Relieving Letter of Student

To,

The General Manager (HR) .....
.....
Subject: Relieving letter of student

Dear Sir,

Kindly refer your letter/e-mail dated..... on the above cited subject. As permitted by your good self the following students will undergo Industrial Internship in your esteemed organization under your sole guidance and direction

S.No.	Name	Roll no.	Year	Department

This training being an essential part of the curriculum, the following guidelines have been

prescribed in the curriculum for the training. You are therefore, requested to please issue

following guidelines to the concerned student mentor.

• Internship schedule may be prepared and a copy of the same may be sent to us.

• Each student is required to prepare Internship diary and report.

• Kindly check the Internship diary of the student daily.

• Issue instruction regarding working hours during training and maintenance of the attendance record

You are requested to evaluate the student's per appendance on the basis of grading i.e. Excellent,
Very Good, Satisfactory and Non-Satisfactory on the below mentioned factors:
• Attendance and general behavior
• Relation with workers and supervisors
• Initiative and efforts in learning

• Knowledge and skills improvement
• Contribution to the organization
The per appendance report may please be forwarded to the undersigned on completion of training in sealed envelope.

Your efforts in this regard will positively enhance knowledge and practical skills of the students,

your cooperation will be highly appreciated, and we shall feel obliged.

The students will abide by the rules and regulation of the organization and will maintain a proper discipline with keen interest during their internship. The students will report to you on dated..... along with a copy of this letter.

Yours sincerely,
Nodal Officer/TPO
<HEI Name and Date>

Appendix -III

Student Diary (Log) Recording Appendix at

Week	Task Assigned	Activities Per appendixed	Key Learning	Additional Remarks
1				
2				
3				
4				
5				
6				
7				

Signature of Industry Supervisor

Attendance Sheet

<Organization Letter Head>

Name & Address of Organization

_____

_____

_____

Name of the Student	
Roll Number	
Name of Course	
Date of Commencement of Training	
Date of Completion of Training	

Month and Year:

Week	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday

• Attendance Sheet should remain affixed in Daily Training Diary. Do not remove or tear it off.

• Holidays should be marked in Red Ink in attendance column. Absent should be marked as ‘A’ in Red Ink.

Name and Signature with date of Internship Supervisor_____

Appendix-IV

Supervisor Evaluation of Intern

<Organization Letter Head>

Student Name: _____ Date: _____

Work Supervisor: _____Title: _____

Organization: _____

Internship Address: _____

Dates of Internship: From _____ To _____

Please evaluate intern by indicating the frequency with which you observed the following behaviors:

Parameters	**Needs Improvement**	**Satisfactory**	**Good**	**Excellent**
Behaviors				
Per appendixes in a dependable manner				
Cooperates with co-workers and supervisors				
Shows interest in work				
Learns quickly				
Shows initiative				
Produces high quality work				
Accepts responsibility				
Accepts criticism				
Demonstrates organizational skills				
Uses technical knowledge and expertise				
Shows good judgment				
Demonstrates creativity/originality				
Analyzes problems effectively				
Is self-reliant				
Communicates well				
Writes effectively				
Has a professional attitude				
Gives a professional appearance				
Is punctual				
Uses time effectively				

Overall per appendixance of student intern (circle one):
(Needs improvement / Satisfactory / Good / Excellent)
Additional comments, if any: ----------
Signature of Industry supervisor_____
HR Manager _____

Appendix V

On Institution Letter Head

Internship Certificate

This is to certify that Mr./**Ms.** ---------- B. Com (3rd Year 202-- --) student from ----------

---------- affiliated to SGBAU Amravati University has completed the Internship program at our ----------from date ----------**to**---------- **(------Hours)** as ---------- **(Intern)**

During the tenure we found he/she is sincere hard working and keen learner. All the best for his/her future endeavors. His/her associate with us was very faithful and we wish all the best in his/her future we wish his/her every success in life and all the best for endeavors.

Date -----/--/---

Signature with Seal

Appendix VI

Student Feedback of Internship

(To be filled by Students after Internship completion)

Student Name: _____ Date:_____

Industrial Supervisor: _____Title: _____

Supervisor Email: _____ Internship is: _____Paid_____Unpaid_____

Organization:_____

Internship Address:_____

Faculty Coordinator: _____Department: _____

Dates of Internship: From _____ To _____

Give a brief description of your internship work (title and tasks for which you were responsible):

Was your internship experience related to your major area of study?

• Yes, to a large degree

• Yes, to a slight degree

• No, not related at all

Indicate the degree to which you agree or disagree with the following statements.

This experience has:	Strongly Agree	Agree	No Opinion	Disagree	Strongly Disagree
Given me the opportunity to explore a career field					
Allowed me to apply classroom theory to practice					
Helped me develop my decision-making and problem-solving skills					
Expanded my knowledge about the work world prior to permanent employment					
Helped me develop my written and oral communication skills					
Provided a chance to use leadership skills (influence others, develop ideas with others, stimulate decision-making and action)					
Expanded my sensitivity to the ethical implications of the work involved					
Made it possible for me to be more confident in new situations					
Given me a chance to improve my					

interpersonal skills					
Helped me learn to handle responsibility and use my time wisely					
Helped me discover new aspects of myself that I didn't know existed before					
Helped me develop new interests and abilities					
Helped me clarify my career goals					
Provided me with contacts which may lead to future employment					
Allowed me to acquire in appendixation and/ or use equipment not available at my Institute					

• In the Institute internship program, faculty members are expected to be mentors for students.

Do you feel that your faculty coordinator served such a function? Why or why not?

• How well were you able to accomplish the initial goals, tasks and new skills that were set down in your learning contract? In what ways were you able to take a new direction or expand beyond your contract? Why were some goals not accomplished adequately?

• In what areas did you most develop and improve?

• What has been the most significant accomplishment or satisfying moment of your internship?

• What did you dislike about the internship?

• Considering your overall experience, how would you rate this internship? (Circle one).

-Satisfactory/ Good/ Excellent

• Give suggestions as to how your internship experience could have been improved. (Could

you have handled added responsibility? Would you have liked more discussions with your

professor concerning your internship? Was closer supervision needed? Was more of an orientation required?

Signature of Student

Name, ----------

Roll number, ---------

Date .....

B.Com. II (NEP) Semester-IV
VERTICAL-A: Major(Accounting & Taxation)

Level	Semester	Course Code	Course Name	Credits	Teaching Hours	University Exam Duration	Max. Marks
5.0	IV	**401400**	**Advanced Corporate Accounting**	2	30	2Hrs.	50

Course Outcomes:

By the end of this course on 'Advanced Corporate Accounting', students will be able to:

1. Understand the concept of profit prior to incorporation and its provisions.
2. Analyze the process and accounting treatment for the amalgamation of companies.
3. Examine the accounting procedures and implications of the absorption of a company.
4. Comprehend the liquidation process and prepare the Liquidator's Final Statement of Accounts.

Note: The syllabus must be understood, keeping in view the provisions of Companies Act, 2013

Unit	Contents	Teaching Hours
Unit- I	**Profit or Loss Prior to Incorporation:** (As Per the Provisions of the Company Act 2013) 1.1 Meaning of Pre and Post Incorporation of Profit or Loss 1.2 Computing Profit or Loss Prior to Incorporation, Basis of Apportionment of Profit or Loss Pre and Post Incorporation 1.3 Practical Problems on Pre and Post Incorporation Profit or Loss.	**7**
Unit- II	**Amalgamation of Company:** 2.1 Meaning of Amalgamation, Merits and Demerits of Amalgamation, Types of Amalgamation 2.2 Determination of Purchase Consideration, Methods of Accounting for Amalgamation 2.3 Necessary Ledger Accounts 2.4 Practical Problems on Amalgamation	**8**
Unit- III	**Absorption Of Company:** 3.1 Absorption Meaning, Objects, Merits Demerits of Absorption 3.2 Methods of Absorption, Calculation of Goodwill or Capital Reserve. 3.3 Entries in Purchaser Company Books, Entries in Vendor Companies Book 3.4 Accounts in Vendor Companies Books, Preparation of Balance Sheet in New Company, Vendor Company Funds Regarding to Absorption of the Company 3.5 Practical Problems on Absorption of Company	**7**
Unit- IV	**Liquidation Of Company:** 4.1 Meaning of Liquidation, Voluntary Liquidation, Winding-Up Under Supervision of the Court, Compulsory Liquidation 4.2 Difference Between Liquidation and Insolvency, Liquidator Statement of Account, Preferential Creditors, Return of Capital to Shareholders, Statement of Affairs, Deficiency Account. 4.3 Rules Regarding Dividend of Preference Shares, Calculation of Liquidators Remuneration and Their Lists 4.5 Practical Problems on Liquidator Statement of Accounts	**8**

Total 50 Marks Division:
External Theory Exam (University level) : 30 Marks
Internal Assessment (College Level) Marks: 20
Course teacher will have the liberty to choose from a variety of assessment tools/methods (Class test, Assignment, Record Book, Tutorial, Seminar, Case Study, Field Work, Project Work, quiz or MCQs) which may be deemed to be appropriate for assigning the relevant course outcome.
[Note: Continuous Assessment Tests (CAT) as per NEP scheme]

Reference Books:

1. Shukla M.C., Grewal T.S. & Gupta S.C.(2019).*Advanced Accounts* Vol. II Sultan Chand & Sons Ltd
2. Gupta R. L. & Radhaswamy M., (2015).*Advanced Accountancy* Vol.-II Sultan Chand & Sons, New Delhi
3. Goyal Bhushan Kumar (2024). *Taxmann's Corporate Accounting* (Set of 2 Vols.) Taxmann Publications Private Limited, New Delhi
4. Mohammed Hanif and Mukherjee Amitabha(2017).*Corporate Accounting* (2nd Edition), McGraw Hill Education
5. Dr. Maheshwari S.N, CA Maheshwari Sharad K. and Dr. Maheshwari Suneel K.(2019).*Fundamentals of Corporate Accounting (As per CBCS)*, Vikas Publishing House
6. Goyal V.K. and Goyal R. (2019). *Corporate Accounting*, PHI Learning
7. Dr. Paul S. Kr. (2019). *Advanced Corporate Accounting*, New Central Book Agency
8. Naseem Ahmed (2017).*Corporate Accounting*, Atlantic Publishers & Distributors
9. Sanjeev Kumar Singh(2018).*Corporate Accounting Theory and Practice*, SBPD Publications, New Delhi
10. Prof. Jagtap Subhash(2019).*Corporate Accounting: Company Accounts*, Amazon Books
11. Ken Leo, John Hoggett, John Sweeting, and Jennie Radford (2024).*Company Accounting*, 12th Edition, Wiley Direct
12. Dr. Shukla S.M.& Dr. Gupta S.P.(2015).*Corporate Financial Accounting*, Sahitya Bhavan Publication, Agra
13. Maheshwari. S. N. (2018).*Corporate Accounting*, Vikash Publishing House, New Delhi
14. Dr. Golait Vasudeo D., Dr. Karangale L. K. & Dr. Tirkar Anil (2021).*Corporate Accounting* Prashant Publication, Jalgaon
15. Maheshwari S.N. &Maheshwari S. K. (2018).*An Introduction to Accountancy*, Vikas Publication House Vol.- I, New Delhi

Online OER:

1. https://boslive.icai.org/pdf/20231203_91_AS_14_AMALGAMATION_OF_COMPANIES_QUESTIONS_1701612271.pdf
2. https://egyankosh.ac.in/bitstream/123456789/73965/1/Unit-14.pdf

B.Com. II (NEP) Semester-IV

VERTICAL- A : Major (Accounting & Taxation)

Level	Semester	Course Code	Course Name	Credits	Teaching Hours	Exam Duration	Max. Marks
5.0	IV	401401	**Business Mathematics & Statistics**	2	30	2 Hrs.	50

Course Outcomes:

On completion of the course 'Business Mathematics & Statistics', students will be able to:

1. Apply simple and compound interest concepts, solve ratio and proportion problems, calculate percentages and discounts and analyze profit and loss on sale of goods.
2. Compute mean, median and mode, interpret frequency distributions and histograms, determine measures of relative position.
3. Measure dispersion using range and standard deviation, analyze skewness and kurtosis.
4. Understand correlation concepts, interpret scatter diagrams, calculate Karl Pearson's Coefficient of Correlation.

Unit	Contents	Teaching Hours
Unit I	**Business Mathematics:** 1.1 Simple and Compound Interest 1.2 Ratios and Proportions 1.3 Percentages and Discounts 1.4 Profit and Loss on Sale of Goods	8
Unit II	**Descriptive Statistics:** 2.1 Measures of Central Tendency: Mean, Median, Mode 2.2 Geometric Mean, Harmonic Mean, Weighted Mean 2.3 Problems on Mean, Median, Mode, Geometric Mean, Weighted Mean 2.4 Frequency distributions and histograms 2.5 Measures of relative position	7
Unit III	**Descriptive Statistics:** 3.1 Measures of dispersion: Range, Standard deviation, Co-efficient of Variation 3.2 Problems on Range, Standard deviation, Co-efficient of Variation 3.3 Skewness and kurtosis 3.4 Problems on Skewness and kurtosis	8
Unit IV	**Introduction to Correlation:** 4.1 Definition and Concept of Correlation 4.2 Scattered Diagrams 4.3 Karl Pearson's Coefficient of Correlation 4.4 Spearman's Rank Correlation	7

Total 50 Marks Division:
External Theory Exam (University level) : 30 Marks
Internal Assessment (College Level) Marks: 20
Course teacher will have the liberty to choose from a variety of assessment tools/methods (Class test, Assignment, Record Book, Tutorial, Seminar, Case Study, Field Work, Project Work, quiz or MCQs) which may be deemed to be appropriate for assigning the relevant course outcome.
[Note: Continuous Assessment Tests (CAT) as per NEP scheme]

Books Recommended:

1. Shegokar S. M. & Mor H. D. (2020).*Problems in Mathematics*, Prashant Publication, Jalgaon
2. Dr. Mohata A.& Dr. Kotak T. (2018).*Business Mathematics*, Sai Jyoti Publication, Nagpur
3. Dr. Kedar S. S. & Dr. Nichit D.W. (2018).*Business Mathematics,* Shree Sainath Prakashan, Nagpur
4. Saxena H.C. (2009).*Elementary Statistics,* S. Chand & Company Ltd. Delhi
5. Elhance D.N. & Elhance P.P. (2018).*Fundamentals of Statistics*, Kitab Mahal Nagpur
6. Sancheti D.C. &Kapoor V.K.(2008).*Statistics: Theory, Methods and Application*, S. Chand & Co. New Delhi
7. Dr. Shukla & Sahay(2023).*Principles of Statistics,* Sahitya Bhavan Publications, Agra
8. Gupta B.N.(2010).*Statistics,* Sahitya Bhavan Publications, Agra
9. Gupta S.P. (2010).*Statistical Methods* Sultan Chand & Co., New Delhi
10. Gupta S.C.(2010).*Fundamentals of Statistics*, Himalaya Publishing house, New Delhi
11. Mahajan Y. R. (1991).*Problems in Statistics*, Pimplapure& Co. Publishers, Nagpur
12. Patil S.N. & Patil A.N. (2011). *Statistical Techniques*, Vishwa Publishers & Distributer, Nagpur
13. Jhunjhunwala Bharat (2008) *Business Statistics*, S. Chand & Company Ltd. Delhi
14. शर्मा, जैन,एवं पारिक(2010).*सांख्यिकीय विश्लेषण*, रमेश बुक डेपो, जयपुर
15. महाजन वाय. आर. (2009). *Problems in Statistics*, पिंपळापुरे एंड कं. पब्लीशर्स, नागपूर
16. प्रा.कोलते एस. एम.(2005). *व्यावसायिक अंकगणित*, पिंपळापुरे पब्लीशर्स, नागपूर
17. डॉ दाताळकर माधुरी आणी घाटे सिंधु (2017).*सांख्यिकी आणी व्यवसायिक गणित*, साई ज्योति पब्लीशर्स, नागपूर

Online OER:

1. **https://www.khanacademy.org/search?search_again=1&page_search_query=mean%2C+median%2C+mode**
2. **https://www.w3schools.com/statistics/index.php**

B.Com. II (NEP) (Accounting & Taxation) Semester-IV
VERTICLE- A: Major

Level	Semester	Course Code	Course Name	Credits	Teaching Hours	Exam Duration	Max. Marks
5.0	IV	401402	Income Tax-II	2	30	2 Hrs.	50

Course Outcomes:

1. Students will be aware the heads of Income Tax.
2. They will be able to assess the taxable income under various head.
3. They will be able to compute the tax liability.
4. They will also understand the procedure of assessment.

Unit	Contents	Teaching Hours.
Unit-I	**Computation of Income From House Property:** **1.1** Basis of charge, Exempted Incomes from House Property. **1.2** Computing income from letting out, Self-occupied, Deemed to be let out, Partly Let out and Partly Self occupied houses. **1.3** Provisions related to unrealized rent, Arrears of rent. **1.4** Deductions from Annual Value.	7
Unit-II	**Computation of Capital Gains:** 2.1 Capital Assets, Self-generated Assets, Kinds of capital assets 2.2 Transfer of capital Assets, certain Transaction not regard as transfer, capital gains exempt from tax, withdrawal of Exemptions 2.3 Computation of capital gains 2.4 Practical Problems on capital gains	8
Unit-III	**Computation of Income From Other Sources:** 3.1 Chargeability, General and Specified Income, 3.2 Types of Securities, Deductions u/s 57 [93] 3.3Computation of Income from other sources. 3.4 Deductions to be made from Gross Total Income (Individuals only)**:** 80C [123], 80CCD (1) [124], 80CCD[1B][124], 80CCD[124], 80CCE[123], 80CCH [125], 80D [126], 80DD [127], 80E [129], 80EE [130], 80EEA [131], 80EEB [132], 80G [133], 80GG [134],80TTA [153],80U [154]. *(Note: New section numbers as per Income Tax Act-2025 are given in [ ] brackets)*	8
Unit-IV	**Authorities and their Powers:** 4.1 The classes of Income 4.2 Tax Authorities for executing and functioning Income Tax Act. 4.2 Powers of Central Board of Direct Taxes, 4.4 Powers of Commissioner of Income Tax, Powers of Income Tax Officer.	7

Note: 1. Income Tax-Act1961 will be applicable exclusively for Academic Year- 2026-27.
2. Income Tax Act- 2025 will be applicable from academic Year-2027-28 onwards.

Total 50 Marks Division:
External Theory Exam (University level): Marks: 30
Internal Assessment (College Level) Marks: 20
Course teacher will have the liberty to choose from a variety of assessment tools/methods (Class test, Assignment, Record Book, Tutorial, Seminar, Case Study, Field Work, Project Work, quiz or MCQs) which may be deemed to be appropriate for assigning the relevant course outcome.
[Note: Continuous Assessment Tests (CAT) as per NEP scheme]

Books recommended:
1. Income Tax Law and Accounts : Dr. H. C. Mehrotra and Dr. S.P. Goyal
2. Income Tax Law: Dr. Jagdish Gupta, Dr. Mukta Jain (CA), Dr. Rakesh Jain (CA)
3. Income Tax-I : Dr. N.W. Jaswante, Dr. S.R. Raghuvanshi, Dr. V.W. Jaswante, Aadhar Publication, Amravati
4. आयकर -१ डॉ. संग्राम रघुवंशी . डॉ. नितीन जसवंते , डॉ. विपीन जसवंते, आधार पब्लिकेशन्स, अमरावती.

B.Com. II (NEP) Semester-IV

VERTICAL-A: Major (Accounting & Taxation)

Level	Semester	Course Code	Course Name	Credits	Teaching Hours	Exam Duration	Max. Marks
5.0	IV	401403	**Forensic Accounting In India**	2	30	2 Hrs.	50

Course Outcomes:

On completion of the course "Forensic Accounting in India," students will be able to:

1. Understand the overview of forensic accounting .Analyze financial statements in the light of Forensic Accounting. Analyze case studies on financial fraud.
2. Detect and prevent financial fraud. Apply investigative techniques. Provide litigation support with case studies.
3. Trace and recover assets. Conduct practical applications of asset tracing. Perform valuation and assess damages with case studies.
4. Examine documents and perform data analytics. Apply digital forensics with case studies. Utilize data analytics in forensic accounting with case studies.

Unit	Contents	Teaching Hours.
Unit I	**Introduction to Forensic Accounting and Financial Statement Analysis:** 1. Overview of Forensic Accounting 2. Importance & objectives of Forensic Accounting 3. Financial Statement Analyzing the perspective of forensic accounting 4. Case Studies on Financial Fraud (Only below stated Cases to be Studied)	14
Unit II	**Fraud Detection:** 1. Fraud Detection and Prevention 2. Prevention and Litigation Support 3. Investigative Techniques 4. Litigation Support: Case Studies on Litigation Support (Only below stated Cases)	16
Unit III	**Asset Tracing, Recovery and Valuation:** 1. Asset Tracing and Recovery, Practical Applications, 2. Valuation and Damages 3. Case Studies on Valuation (Only below stated Cases)	14
Unit IV	**Digital Forensics:** 1. Document Examination and Data Analytics 2. Digital Forensics and its types, Case Studies on Digital/ Cyber financial Frauds: Phishing, Malware, Identity Theft, UPI Fraud, Online Banking Fraud, Hacking, Software piracy, DDoS(Distributed Denial of Service Attacks and Website Defacement) 3. Reporting Cyber Financial Frauds 4. Data Analytics in Forensic Accounting: to be studied in the perspective of the following cases.	16

Total 50 Marks Division:
External Theory Exam (University level): 30 Marks
Internal Assessment Marks: 20 Any 4 cases to be studied in detail based on above syllabus : (5*4=20)
Internal Assessment (College Level) Marks: 20
Course teacher will have the liberty to choose from a variety of assessment tools/methods (Class test, Assignment, Record Book, Tutorial, Seminar, Case Study, Field Work, Project Work, quiz or MCQs) which may be deemed to be appropriate for assigning the relevant course outcome.
[Note: Continuous Assessment Tests (CAT) as per NEP scheme]

Books Recommended:

1. Dr. Chandak S.S. & Dr. Gupta J.D. (2025): *Corporate Crimes and Forensic Accounting, Shri Balaji Prakashan, Nagpur*
2. *डॉ. चांडक एस.एस. ,गुप्ता जे. डी. (2025): भारतामधील कार्पोरेट गुन्हे आणी फॉरेन्सिक अकाऊंटिंग: श्री बालाजी प्रकाशन, नागपूर*

Online OER:

1. https://kb.icai.org/pdfs/PDFFile5b2789bca7f334.80216010.pdf
2. https://egyankosh.ac.in/bitstream/123456789/80372/1/Unit-16.pdf
3. https://www.hpuniv.ac.in/hpuniv/upload/uploadfiles/files/MC%20404%20AF%20(c)Forensic%20Accounting%20and%20Auditing.pdf
4. https://books.google.co.in/books?id=QgDOTooOKMQC&printsec=frontcover&dq=forensic+accounting&hl=en&newbks=1&newbks_redir=0&sa=X&ved=2ahUKEwjT77P79JqLAxURSGwGHb_sHlgQuwV6BAgGEAY#v=onepage&q=forensic%20accounting&f=false
5. https://books.google.co.in/books?id=iFj3c7ojTZgC&printsec=frontcover&dq=forensic+accounting&hl=en&newbks=1&newbks_redir=0&sa=X&ved=2ahUKEwjT77P79JqLAxURSGwGHb_sHlgQ6AF6BAgIEAM#v=onepage&q=forensic%20accounting&f=false
6. https://books.google.co.in/books?id=iRlcCwAAQBAJ&printsec=frontcover&dq=forensic+accounting&hl=en&newbks=1&newbks_redir=0&sa=X&ved=2ahUKEwjT77P79JqLAxURSGwGHb_sHlgQ6AF6BAgMEAM#v=onepage&q=forensic%20accounting&f=false
7. https://books.google.co.in/books?id=iED8V_Vqj5gC&printsec=frontcover&dq=forensic+accounting&hl=en&newbks=1&newbks_redir=0&sa=X&ved=2ahUKEwi2t57m9ZqLAxXBrVYBHf-gOUsQ6AF6BAgMEAM#v=onepage&q=forensic%20accounting&f=false
8. https://resource.cdn.icai.org/75113daab120723.pdf
9. https://resource.cdn.icai.org/75009daab030723.pdf
10. https://staging.wirc-icai.org/images/material/FAIS-HD.pdf

B.Com. II (NEP) Semester-IV

VERTICAL- B : Minor(Accounting & Taxation)

Level	Semester	Course Code	Course Name	Credits	Teaching Hours	University Exam Duration	Max. Marks
5.0	IV	401404	**Fundamentals of Statistics**	2	30	2 Hrs.	50

Course Outcomes:

On completion of the course '**Fundamentals of Statistics'**, students will be able to:

1. Apply simple and compound interest concepts, solve ratio and proportion problems, calculate percentages and discounts and analyze profit and loss on sale of goods.
2. Compute mean, median and mode, interpret frequency distributions and histograms, determine measures of relative position.
3. Measure dispersion using range and standard deviation, analyze skewness and kurtosis.
4. Understand correlation concepts, interpret scatter diagrams, calculate Karl Pearson's Coefficient of Correlation.

Unit	Contents	Teaching Hours
I	**Business Mathematics:** 1. Simple and Compound Interest 2. Ratios and Proportions 3. Percentages and Discounts 4. Profit and Loss on Sale of Goods	8
II	**Descriptive Statistics:** 1. Measures of Central Tendency: Mean, Median, Mode 2. Geometric Mean, Harmonic Mean, Weighted Mean 3. Problems on Mean, Median, Mode, Geometric Mean, Weighted Mean 4. Frequency distributions and histograms 5. Measures of relative position	7
III	**Descriptive Statistics:** 1. Measures of dispersion: Range, Standard deviation, Co-efficient of Variation 2. Problems on Range, Standard deviation, Co-efficient of Variation 3. Skewness and kurtosis 4. Problems on Skewness and kurtosis	8
IV	**Introduction to Correlation:** 1. Definition and Concept of Correlation 2. Scattered Diagrams 3. Karl Pearson's Coefficient of Correlation 4. Spearman's Rank Correlation	7

Total 50 Marks Division:

External Theory Exam (University level) : 30 Marks

Internal Assessment (College Level) Marks: 20

Course teacher will have the liberty to choose from a variety of assessment tools/methods (Class test, Assignment, Record Book, Tutorial, Seminar, Case Study, Field Work, Project Work, quiz or MCQs) which may be deemed to be appropriate for assigning the relevant course outcome.

[Note: Continuous Assessment Tests (CAT) as per NEP scheme]

Books Recommended:

1. Shegokar S. M. & Mor H. D. (2020).*Problems in Mathematics*, Prashant Publication, Jalgaon
2. Dr. Mohata A.& Dr. Kotak T. (2018).*Business Mathematics*, Sai Jyoti Publication, Nagpur
3. Dr. Kedar S. S. & Dr. Nichit D.W. (2018).*Business Mathematics*, Shree Sainath Prakashan, Nagpur
4. Saxena H.C. (2009).*Elementary Statistics,* S. Chand & Company Ltd. Delhi
5. Elhance D.N. & Elhance P.P. (2018).*Fundamentals of Statistics,* Kitab Mahal Nagpur
6. Sancheti D.C. &Kapoor V.K.(2008).*Statistics: Theory, Methods and Application,* S. Chand & Co. New Delhi
7. Dr. Shukla & Sahay(2023).*Principles of Statistics,* Sahitya Bhavan Publications, Agra
8. Gupta B.N.(2010).*Statistics,* Sahitya Bhavan Publications, Agra
9. Gupta S.P. (2010).*Statistical Methods* Sultan Chand & Co., New Delhi
10. Gupta S.C.(2010).*Fundamentals of Statistics*, Himalaya Publishing house, New Delhi
11. Mahajan Y. R. (1991).*Problems in Statistics*, Pimplapure& Co. Publishers, Nagpur
12. Patil S.N. & Patil A.N. (2011). *Statistical Techniques,* Vishwa Publishers & Distributer, Nagpur
13. Jhunjhunwala Bharat (2008) *Business Statistics*, S. Chand & Company Ltd. Delhi
14. शर्मा, जैन,एवं पारिक(2010).*सांख्यिकीय विश्लेषण*, रमेश बुक डेपो, जयपुर
15. महाजन वाय. आर. (2009). *Problems in Statistics*, पिंपळापुरे एंड कं. पब्लीशर्स, नागपूर
16. प्रा.कोलते एस. एम.(2005). *व्यावसायिक अंकगणित*, पिंपळापुरे पब्लीशर्स, नागपूर
17. डॉ दाताळकर माधुरी आणी घाटे सिंधु (2017).*सांख्यिकी आणी व्यवसायिक गणित*, साई ज्योति पब्लीशर्स, नागपूर

Online OER:

1. **https://www.khanacademy.org/search?search_again=1&page_search_query=mean%2C+median%2C+mode**
2. **https://www.w3schools.com/statistics/index.php**

B.Com. II (NEP) Semester-IV

VERTICAL-B: Minor (Accounting & Taxation)

Level	Semester	Course Code	Course Name	Credits	Teaching Hours	Exam Duration	Max. Marks
5.0	IV	**401405**	**Corporate Accounting**	2	30	2Hrs.	50

Course Outcomes:

At the end of this course on 'Corporate Accounting', students will be able to:

1. Understand the concept of profit prior to incorporation and its provisions.
2. Analyze the process and accounting treatment for the amalgamation of companies.
3. Examine the accounting procedures and implications of the absorption of a company.
4. Comprehend the liquidation process and prepare the Liquidator's Final Statement of Accounts.

Note: The syllabus must be understood, keeping in view the provisions of Companies Act, 2013

Unit	Contents	Teaching Hours
Unit- I	**Profit or Loss Prior to Incorporation:** (As Per the Provisions of the Company Act 2013) 1.1 Meaning of Pre and Post Incorporation of Profit or Loss 1.2 Computing Profit or Loss Prior to Incorporation, Basis of Apportionment of Profit or Loss Pre and Post Incorporation 1.3 Practical Problems on Pre and Post Incorporation Profit or Loss.	**7**
Unit- II	**Amalgamation of Company:** 2.1 Meaning of Amalgamation, Merits and Demerits of Amalgamation, Types of Amalgamation 2.2 Determination of Purchase Consideration, Methods of Accounting for Amalgamation 2.3 Necessary Ledger Accounts 2.4 Practical Problems on Amalgamation	**8**
Unit- III	**Absorption Of Company:** 3.1 Absorption Meaning, Objects, Merits Demerits of Absorption 3.2 Methods of Absorption, Calculation of Goodwill or Capital Reserve. 3.3 Entries in Purchaser Company Books, Entries in Vendor Companies Book 3.4 Accounts in Vendor Companies Books, Preparation of Balance Sheet in New Company, Vendor Company Funds Regarding to Absorption of the Company 3.5 Practical Problems on Absorption of Company	**7**
Unit- IV	**Liquidation Of Company:** 4.1 Meaning of Liquidation, Voluntary Liquidation, Winding-Up Under Supervision of the Court, Compulsory Liquidation 4.2 Difference Between Liquidation and Insolvency, Liquidator Statement of Account, Preferential Creditors, Return of Capital to Shareholders, Statement of Affairs, Deficiency Account. 4.3 Rules Regarding Dividend of Preference Shares, Calculation of Liquidators Remuneration and Their Lists 4.5 Practical Problems on Liquidator Statement of Accounts	**8**

Total 50 Marks Division:

External Theory Exam (University level) : 30 Marks

Internal Assessment (College Level) Marks: 20

Course teacher will have the liberty to choose from a variety of assessment tools/methods (Class test, Assignment, Record Book, Tutorial, Seminar, Case Study, Field Work, Project Work, quiz or MCQs) which may be deemed to be appropriate for assigning the relevant course outcome.

[Note: Continuous Assessment Tests (CAT) as per NEP scheme]

Reference Books:

1. Shukla M.C., Grewal T.S. & Gupta S.C.(2019).*Advanced Accounts* Vol. II Sultan Chand & Sons Ltd
2. Gupta R. L. & Radhaswamy M., (2015).*Advanced Accountancy* Vol.-II Sultan Chand & Sons, New Delhi
1. Goyal Bhushan Kumar (2024). *Taxmann's Corporate Accounting* (Set of 2 Vols.) Taxmann Publications Private Limited, New Delhi
2. Mohammed Hanif and Mukherjee Amitabha(2017).*Corporate Accounting* (2nd Edition), McGraw Hill Education
3. Dr. Maheshwari S.N, CA Maheshwari Sharad K. and Dr. Maheshwari Suneel K.(2019).*Fundamentals of Corporate Accounting (As per CBCS)*, Vikas Publishing House
4. Goyal V.K. and Goyal R. (2019). *Corporate Accounting*, PHI Learning
5. Dr. Paul S. Kr. (2019). *Advanced Corporate Accounting*, New Central Book Agency
6. Naseem Ahmed (2017).*Corporate Accounting*, Atlantic Publishers & Distributors
7. Sanjeev Kumar Singh(2018).*Corporate Accounting Theory and Practice*, SBPD Publications, New Delhi
8. Prof. Jagtap Subhash(2019).*Corporate Accounting: Company Accounts*, Amazon Books
9. Ken Leo, John Hoggett, John Sweeting, and Jennie Radford (2024).*Company Accounting*, 12th Edition, Wiley Direct
10. Dr. Shukla S.M.& Dr. Gupta S.P.(2015).*Corporate Financial Accounting*, Sahitya Bhavan Publication, Agra
11. Maheshwari. S. N. (2018).*Corporate Accounting*, Vikash Publishing House, New Delhi
12. Dr. Golait Vasudeo D., Dr. Karangale L. K. & Dr. Tirkar Anil (2021).*Corporate Accounting* Prashant Publication, Jalgaon
13. Maheshwari S.N. &Maheshwari S. K. (2018).*An Introduction to Accountancy*, Vikas Publication House Vol.- I, New Delhi

Online OER:

1. https://boslive.icai.org/pdf/20231203_91_AS_14_AMALGAMATION_OF_COMPANIES_QUESTIONS_1701612271.pdf
2. https://egyankosh.ac.in/bitstream/123456789/73965/1/Unit-14.pdf

B.Com.-II (NEP) Semester IV

Vertical –C: Generic/Open Elective Course (G/OEC) (Accounting & Taxation)

Level	Sem	Course Code	Course Name	Credits	Teaching Hours	Exam Duration	Max. Marks
5.0	IV	401406	Consumer Protection Act-2019	02	30	2 Hrs.	50

Course Outcomes:

1) Students will be able to articulate the primary purpose of the Act
2) Students will gain an in-depth understanding of the consumer rights.
3) Students will demonstrate the ability to analyse how consumer disputes are handled at different levels
4) Students will understand the powers and functions of the CCPA, including its role in promoting and protecting consumer rights, conducting investigations, and addressing unfair trade practices
5) Students will be able to contribute to consumer education by promoting awareness
6) Students will be proficient in the process of filing a consumer complaint, including understanding the documentation required.

Note: The syllabus must be understood, keeping in view the provisions of Consumer Protection Act, 2019

Unit	Contents	Teaching Hours.
Unit-I	**Introduction:** **1.1** Definition, Meaning of Consumer, **1.2** Need for Consumer Protection Act, **1.3** Objective of Consumer Protection Act, **1.4** Salient Features of the 2019 Act **1.5** Distinction between the 1986 Act and the 2019 Act.	07
Unit-II	**Consumer Rights and Dispute Resolution Mechanisms:** **2.1** Rights under Consumer Protection Act, **2.2** Consumer Dispute Redressal- Mechanisms: 2,2.1 District Consumer Disputes Redressal Commission (DCDRC), 2.2.2 State Consumer Disputes Redressal Commission (SCDRC) , 2.2.3 National Consumer Disputes Redressal Commission (NCDRC) **2.3** Consumer Protection Councils: 2.3.1 Central Consumer Protection Council, State Consumer Protection Councils. **2.4**Functions and Powers of the Councils	08
Unit-III	**Consumer Protection against Unfair Trade Practices and E-commerce:** **3.1** Definition **3.2** Types of Unfair Trade Practices **3.3**.E-commerce and Consumer Protection, Consumer Protection in the Digital Marketplace, Rights and Remedies for Online Consumers, Consumer Protection against Fraud in E-commerce **3.4** Role of Central Consumer Protection Authority (CCPA) 3.4.1 Powers and Functions	08
Unit-IV	**Product Liability, Offences and Penalties:** **4.1** Product Liability, Liability of Product manufacturer **4.2** Liability of product service provider, Liability of product seller. **4.3**Exceptions to product liability, **4.4** Offences and penalties under Consumer Protection Act.	07

Total 50 Marks Division:
External Theory Exam (University level) : 30 Marks
Internal Assessment (College Level) Marks: 20
Course teacher will have the liberty to choose from a variety of assessment tools/methods (Class test, Assignment, Record Book, Tutorial, Seminar, Case Study, Field Work, Project Work, quiz or MCQs) which may be deemed to be appropriate for assigning the relevant course outcome.
[Note: Continuous Assessment Tests (CAT) as per NEP scheme]

Books Recommended :-

1) Business Law For Management By K.R. Bulchandani, Himalaya Publishing House, Nagpur.
2) Consumer Protection in India: Law and Practice By Dr. H. K. Saharay, Eastern Book Company, Lucknow.
3) "Consumer Protection Act, 2019: A Comprehensive Guide" By Dr. Anil Kumar, Lexis Nexis, Gurgaon.
4) Consumer Protection Laws in India By Dr. V. S. Khanna, Taxmann, New Delhi
5) A Guide to Consumer Protection Act, 2019 By Prof. (Dr.) S. K. Agarwal, Central Law Agency, New Delhi.
6) Consumer Protection Act, 2019: Law, Policy, and Practice By P.K. Malhotra , Bharat Law House, New Delhi
7) Consumer Protection Act: A Legal Guide for Business and Consumer By Dr. N. V. Paranjape, University Book House , Jaipur
8) Consumer Protection Act, 2019: A Comprehensive Guide by Dr. Ashish S. Deshmukh, Nagpur Law House, Nagpur
9) The Consumer Protection Act, 2019: Analysis and Interpretations by Dr. P. D. Nair, Vora Law Books, Pune.
10) A Practical Guide to Consumer Protection Law by Dr. S. R. Joshi, Bharati Law House, Pune.
11) अपकृतीचा कायदा व ग्राहक संरक्षण अधिनियम 2019, **लेखक**: निलेश विनायक म्हात्रे, शिव पब्लिकेशन, मुंबई
12) ग्राहक संरक्षण (नवीन) अधिनियम 2019, **लेखक**: ॲड. सुधीर जे. बिर्जे, साई बुक्स / अजित प्रकाशन, कोल्हापूर

B.Com II (NEP) Semester - IV

Vertical –C Generic/Open Elective Courses (G/OEC)

Level	Semester	Course Code	Course Name	Credits	Teaching Hours	Exam. Duration	Max. Marks
5.0	**IV**	**401407**	**English**	**2**	**30**	**2 Hours**	**50**

Course Outcomes:

1) The students will study various ways of communication.

2) Students will win with good manners.

3) They will learn perfection of writing and speaking

4) With these skills they will be able to create space for them in the corporate world

5) Students will become able to handle all situations successfully

Unit	Contents	Teaching Hours.
Unit-I	Expressing Likes and Dislikes	07
Unit-II	Expressing Hopes, Wishes, Regrets and Concern	08
Unit-III	Expressing Sympathy and Offering Condolences	07
Unit-IV	Expressing Emotions	08

References: Spoken English Part –II , By- Kamlesh Sadanand / Susheela Punitha (Orient Black Swan Publication)

Model Questions	Based on the above four Units, 2 Long Answer Questions will be asked for 07 Marks. (14) Based on the above four Units, 4 Short Answer Questions will be asked-each for 04 Marks. (16)
External-30 Internal -20 **Total of - 50 Marks:**	College level Exam **Internal Assessment (College Level) Marks: 20** Course teacher will have the liberty to choose from a variety of assessment tools/methods (Class test, Assignment, Record Book, Tutorial, Seminar, Case Study, Field Work, Project Work, quiz or MCQs) which may be deemed to be appropriate for assigning the relevant course outcome. *[Note: Continuous Assessment Tests (CAT) as per NEP scheme]*

B.Com. II (NEP) Semester-IV
Vertical – C: Generic / Open Elective Course (G/OEC)

Level	Semester	Course Code	Course Name	Credits	Teaching Hours	Exam Duration	Max. Marks
5.0	IV	401408	व्यावसायिक मराठी (Business Marathi)	2	30	2 Hrs.	50

Course Outcomes:

1. विद्यार्थ्यांना विविध व्यवसायातील कौशल्य अवगत होतील.
2. विद्यार्थ्यांना भाषा व व्यवसायातील संबंधाचा उलगडा होईल.
3. कौशल्यामुळे उत्पादनात गुणवत्ता निर्माण होऊ शकेल.
4. व्यवसायातील दस्तऐवजांचे महत्त्व लक्षात येईल.
5. कुशल मनुष्य बळाची निर्मिती होईल.

Unit	Contents	Teaching Hours
Unit I	१. लेखन विषयक नियम - डॉ मृणालिनी शहा	8
Unit II	२. मुद्रित शोधन - प्रा सुजाता शेणई,डॉ केतकी मोडक	7
Unit III	३. ग्रंथ परीक्षण - प्रा. सुजाता शेणई	8
Unit IV	४. परिभाषा - प्रा. रा.ग.जाधव	7

संदर्भ: उपयोजित मराठी, संपादक– डॉ. केतकी मोडक, संतोष शेणई, सुजाता शेणई, पद्मगंधा प्रकाशन, पुणे आवृत्ती 2012

Model Questions	वरील चारही घटकांवर आधारीत 02 दीर्घोत्तरी प्रश्न प्रत्येकी सात म्हणजे एकूण 14 गुणांकरिता विचारले जातील. वरील चारही घटकांवर आधारीत 04 लघुत्तरी प्रश्न प्रत्येकी चार म्हणजे एकूण 16 गुणांकरिता विचारले जातील. (वरील दोन्ही प्रश्नांना अंतर्गत पर्याय राहतील)
External – 30 Internal – 20	बाह्य सैद्धांतिक परीक्षा (महाविद्यालयीन स्तरावर): गुण - 30 एकूण अंतर्गत मूल्यांकन गुण - 20* या साठी संबंधित अभ्यासक्रमाच्या शिक्षकाला विविध मूल्यमापन साधने/पद्धती निवडण्याचे स्वातंत्र्य असेल. त्यामध्ये पुढील प्रकार समाविष्ट असू शकतात: वर्ग चाचणी, असाइनमेंट, रेकॉर्ड बुक, ट्युटोरियल, परिसंवाद, केस स्टडी, क्षेत्रीय कार्य, प्रकल्प कार्य, क्विझ किंवा MCQs. जे संबंधित अभ्यासक्रमाच्या उद्दिष्टांसाठी योग्य वाटेल ती पद्धत. *टीप:* NEP योजनेनुसार सतत मूल्यमापन चाचण्या (CAT) चा अनुसरण करावे.
Total -- 50	

B.Com. II (NEP) Semester-IV
Vertical – C: Generic / Open Elective Course (G/OEC)

Level	Semester	Course Code	Course Name	Credits	Teaching Hours	Exam Duration	Max. Marks
5.0	IV	401408	व्यावसायिक हिन्दी (Business Hindi)	2	30	2 Hrs.	50

Course Outcomes:
1. विद्यार्थी संवाद कौशल से परिचित होंगे।
2. विद्यार्थी भाषा व व्यवसाय के संबंध को समझ सकेंगे।
3. संवाद से उत्पादन में गुणवत्ता निर्माण हो सकेगी।
4. व्यवसाय के दस्तावेजों का महत्व ध्यान में आएगा।
5. कुशल मनुष्यबल का निर्माण होगा।

Unit	Contents	Teaching Hours
Unit I	1. डॉक्यूमेन्ट्री की पटकथा	**8**
Unit II	2. धारावाहिक की पटकथा	**7**
Unit III	3. संवाद लेखन की प्रक्रिया	**8**
Unit IV	4. संवाद लेखन की विशेषताएँ	**7**

संदर्भ : पटकथा और संवाद लेखन, डॉ. गौरीशंकर रैणा, डॉ. विपुल कुमार, श्री नटराज प्रकाशन, दिल्ली

Model Questions	उपरोक्त चारों इकाइयों पर आधारित 02 दीर्घोत्तरी प्रश्न प्रत्येकी 7 अंकों का रहेगा। (7**x**2=**14**) उपरोक्त चारों इकाइयों पर 04 लघुत्तरी प्रश्न पर्याय के साथ पूछे जाएंगे, जो प्रत्येकी 4 अंकों का होगा। (4**x**4=**16**) (उपरोक्त दोनों प्रश्नों को अंतर्गत पर्याय रहेंगे।)
External – 30 Internal – 20 Total – 50	बाह्य सैद्धांतिक मूल्यांकन (External Evaluation) :- महाविद्यालय स्तर आंतरिक मूल्यांकन - 20 अंक के लिए संबंधित विषय शिक्षक को विभिन्न मूल्यांकन उपकरणों / विधियों में से चयन करने की सुविधा होगी इसमें कक्षा टेस्ट, असाइनमेंट, रिकॉर्ड बुक, ट्यूटोरियल, सेमीनार, केस स्टडी फील्ड वर्क, प्रोजेक्ट वर्क,क्विज,या वस्तुनिष्ठ बहूपर्यायी प्रश्न उपरोक्त चारों इकाइयों से संबंधित पाठ्यक्रम के परिणामों के मूल्यांकन के लिए उपयुक्त मानी जाए। [इकाई सतत् मूल्यांकन परीक्षा (CAT) के अनुसार होगी]

B.Com. II (NEP) Semester-IV
Vertical – C: Generic / Open Elective Courses (G/OEC)

Level	Semester	Course Code	Course Name	Credits	Teaching Hours	Exam Duration	Max. Marks
5.0	IV	401408	**(Sanskrit)** संस्कृत नीति कथा पञ्चतन्त्र लब्धप्रणाशम्	2	30	2 Hrs.	50

Course Outcomes:

1) संस्कृत नीति शास्त्र विषयक ग्रंथानां परिचयः भविष्यति।
2) संस्कृत नीति कथासु विद्यमानानां नीति विषयानां ज्ञानं भविष्यति।
3)संस्कृत नीति कथासु विद्यमानानां नीति विचाराणां परिचयः भविष्यति।
4) विद्यार्थिनः संस्कृत नीति साहित्यस्य महत्त्वं अवगच्छेयुः।

Unit	Contents	Teaching Hours
Unit I	गङ्गदत्त मण्डूक कथा, जल स्थित वानर कथा	8
Unit II	कराल केशर सिंह कथा, कुम्भकार कथा	7
Unit III	चतुरक शृगाल कथा, शुद्धपट रजक कथा	8
Unit IV	चित्रांग सारमेय कथा, घण्टाबन्ध उष्ट्र कथा	7

संदर्भ :

(1 पंचतंत्र - अनुवादक सत्यकाम वेदालंकार ,राजपाल प्रकाशन
(pdf.panchatantra/202003_panchatantra/items/35/org.archive.us.802902ia//:https)
(2पंचतंत्रम् - संपादक प्रो .बालशास्त्री ,चौखम्भा सुरभारती प्रकाशन ,वाराणसी
(3संपूर्ण पंचतंत्र , (arathiM) Complete Panchatantra :भाषान्तर ह .अ .भावे ,वरदा प्रकाशन ,पुणे

Model Questions	वरील चारही घटकांवर आधारीत 02 दीर्घोत्तरी प्रश्न प्रत्येकी सात म्हणजे एकूण 14 गुणांकरिता विचारले जातील. वरील चारही घटकांवर आधारीत 04 लघुत्तरी प्रश्न प्रत्येकी चार म्हणजे एकूण 16 गुणांकरिता विचारले जातील. (वरील दोन्ही प्रश्नांना अंतर्गत पर्याय राहतील)
External – 30 Internal – 20 Total - 50	बाह्य सैद्धांतिक परीक्षा (महाविद्यालयीन स्तरावर): गुण - 30 एकूण अंतर्गत मूल्यांकन गुण - 20* या साठी संबंधित अभ्यासक्रमाच्या शिक्षकाला विविध मूल्यमापन साधने/पद्धती निवडण्याचे स्वातंत्र्य असेल. त्यामध्ये पुढील प्रकार समाविष्ट असू शकतात: वर्ग चाचणी, असाइनमेंट, रेकॉर्ड बुक, ट्युटोरियल, परिसंवाद, केस स्टडी, क्षेत्रीय कार्य, प्रकल्प कार्य, क्विझ किंवा MCQs. जे संबंधित अभ्यासक्रमाच्या उद्दिष्टांसाठी योग्य वाटेल ती पद्धत. *टीप:* NEP योजनेनुसार सतत मूल्यमापन चाचण्या (CAT) चा अनुसरण करावे.

B.Com . II (Semester -IV)(NEP)

Vertical –C:G /OEC (Urdu-IV)

Level	Semester	Course Code	Course Name	Credits	Teaching Hours	Exam Duration	Max Marks
5.0	IV	401408	Urdu - IV	02	30	2	50

Course outcomes

1۔ طلباء مختلف پیشوں کی مہارت سے متعارف ہو گے۔

2۔ طلباء زبان اور پیشوں کے تعلق کو سمجھے گے

3۔ مہارتوں کی وجہ سے پیداوار میں معیار پیدا ہو گا

4۔ پیشوں میں دستاویزات کی اہمیت سمجھ میں آئے گی

5۔ ہنر مند انسانی قوت پیدا ہو گی۔

Unit System	Contents	Teaching Hours
Unit –I	1۔ خوشخطی کے اصول	08
Unit –II	2۔ خطاطی اردو	07
Unit-III	3۔ کتاب پر تبصرہ	08
Unit- IV	4۔ ترجمہ کی تکنک	07

References

پاسبان ادب—مرتب-ڈاکٹر شاہدہ مناف

Model Questions	☆اوپر کے چاروں یونیٹ پر چار میں سے 02 مفصل سوال حل کرنا ہے ایک پر 07 مارکس کل 14 مارکس ☆اوپر کے چاروں یونیٹ پر چھ میں سے چار مختصر سوالات حل کرنا ہے ہر ایک پر 4 مارکس کل 16 مارکس
External- 30 Internal - 20 ..... Total - 50	**College Level** **Internal Assessment (College Level) Marks: 20** Course teacher will have the liberty to choose from a variety of assessment tools/methods (Class test, Assignment, Record Book, Tutorial, Seminar, Case Study, Field Work, Project Work, quiz or MCQs) which may be deemed to be appropriate for assigning the relevant course outcome. *[Note: Continuous Assessment Tests (CAT) as per NEP scheme]*

B.Com. II (NEP) Semester-IV
Vertical – C: Generic / Open Elective Courses (G/OEC) Pali

Level	Semester	Course Code	Course Name	Credits	Teaching Hours	Exam Duration	Max. Marks
5.0	IV	401408	**व्यावसायिक पाली (Business Pali)**	2	30	2 Hrs.	50

Course Outcomes	1. विद्यार्थ्यांना विविध व्यवसायातील कौशल्य अवगत होतील. 2. विद्यार्थ्यांना भाषा व व्यवसायातील संबंधाचा उलघडा होईल. 3. व्यवसायातील दस्तऐवजांचे महत्त्व लक्षात येईल. 4. विद्यार्थ्यांना बौद्ध विधी परंपरेची माहिती अवगत होईल. 5. कुशल मनुष्यबळाची निर्मिती होईल.	
Unit	**Contents**	**Teaching Hours**
Unit I	खुद्दकपाठ - सरणागमनं, दस सिक्खापदानि, सामणेर पञ्हो	8
Unit II	व्दतिसाकारो, पच्चवेक्खाणा, दसधम्म सुत्त	7
Unit III	महामंगल सुत्त, रतन सुत्त, करणीयमेत्त सुत्त	8
Unit IV	खन्धपरित्तं, मेत्तानिसंस सुत्तं, मित्तानिसंसं सुत्तं	7
संदर्भ	महापरीत्राण पाठ, डॉ. भदंत एन. आनंद महाथेरो, महामहिंद इंटरनैशनल धम्मदूत सोसायटी सुभाष टेकडी, उल्हासनगर, ठाणे.	
Model Questions	• वरील चारही घटकांवर आधारीत 02 दीर्घोत्तरी प्रश्न प्रत्येकी सात म्हणजे एकूण 14 गुणांकरिता विचारले जातील. • वरील चारही घटकांवर आधारीत 04 लघुत्तरी प्रश्न प्रत्येकी चार म्हणजे एकूण 16 गुणांकरिता विचारले जातील.	
External – 30 Internal – 20 Total - 50	बाह्य सैद्धांतिक परीक्षा (महाविद्यालयीन स्तरावर): गुण - 30 एकूण अंतर्गत मूल्यांकन गुण - 20* या साठी संबंधित अभ्यासक्रमाच्या शिक्षकाला विविध मूल्यमापन साधने/पद्धती निवडण्याचे स्वातंत्र्य असेल. त्यामध्ये पुढील प्रकार समाविष्ट असू शकतात: वर्ग चाचणी, असाइनमेंट, रेकॉर्ड बुक, ट्युटोरियल, परिसंवाद, केस स्टडी, क्षेत्रीय कार्य, प्रकल्प कार्य, क्विझ किंवा MCQs. जे संबंधित अभ्यासक्रमाच्या उद्दिष्टांसाठी योग्य वाटेल ती पद्धत. *टीप:* NEP योजनेनुसार सतत मूल्यमापन चाचण्या (CAT) चा अनुसरण करावे.	

B. Com. II (NEP) (Accounting & Taxation) Semester-IV

Vertical D- Skill Enhancement Course (VSC) (Practical-III)

Level	Semester	Course code	Course Name	Credits	Teaching Hours	Exam Duration	Max. Marks
5.0	**IV**	401409	Spreadsheet Skills	**2**	**60**	**2 Hrs.**	**50**

Course outcomes:

On successful completion of this course, students will be able to:

1. Get to know about Spreadsheet Package and its components with formatting.
2. Enter, organize, and manage data within a spreadsheet's rows and columns, creating structured format for easy manipulation, analysis with autocomplete & autofill facility.
3. Use formulas and functions which are available in MS-Excel Package for various tasks.
4. Effectively manage data using tables, formatting the sheet tabs, data sorting & filtering, and conditional formatting, in MS-Excel.
5. Create and design of various charts and graphs to visually represent data trends and patterns with formatting & worksheet page setup with printing of workbook, worksheet.
6. Gain skills in identifying and resolving common spreadsheet errors.
7. Apply spreadsheet's knowledge for creating Salary Sheet, Marksheet, Time-Table, Budgeting, and other financial analysis tasks.

Unit	Contents	Teaching Hours.
Unit-I	**Introduction to MS Excel 2016 and Higher:** 1.1 Spreadsheet Concept, Overview of MS Excel, Interface and Navigation. 1.2 Creating a Workbook using Blank and Template, Renaming, moving, copying, and deleting worksheets, Data entering in cell, Editing and Formatting cell, Columns, Rows, Text, Numbers and Dates and Printing Worksheet.	15
Unit- II	**Formulas and Functions:** 2.1 Introduction to Formulas and Functions, Structure of Formula. 2.2 Working with Statistical functions; AVERAGE, COUNT, COUNTA, COUNTBLANK, MIN, MAX, Mode and Median. logical functions; IF, AND, OR.	15
Unit-III	**Advanced Functions:** 3.1 Financial functions: SUM, AUTOSUM, CAGR, XIRR and ROUNDUP. 3.2 Text manipulation functions; UPPER, LOWER, PROPER, LEFT, RIGHT, MID, CONCATENATE and TRIM.	15
Unit- IV	**Data Management & Data Visualization:** 4.1 Data Management: Sorting and filtering data using tables, Data validation techniques. 4.2 Data Visualization: Creating and customizing column, bar, line, pie and area charts, Adding trendlines and sparklines.	15

List of Practical's :

1. Entering data in the cell and align it horizontally and vertically with autocomplete & autofill facility.
2. Insert, delete cell, column and rows in worksheet.
3. Modify the height and width of the cell, row and column in worksheet.
4. Perform insert, delete, move or copy and rename with the Worksheet & Work Book.
5. Use the Formulas & Functions on the given data.
6. Use Sort & filtering command on the given data or Employees Salary sheet.
7. Use Conditional formatting command on the given data or Students Mark sheet.
8. Create & designed various charts and graphs (Bar, Column, Line, Pie, Area) on the given data to visually represent data trends and patterns.
9. Setup the page and take printout of performed worksheet.
10. Create the Employees Salary sheet, Students Mark sheet, College Time Table, Budgeting, and other financial analysis tasks use the Formulas & Functions on the given data.

Batch Size:- 40

Division of Total 50 Marks as follows:

* **Practical External Examination - College Level: 30 Marks**

Division of Marks for Practical

Record Preparation	5 Marks
Practical Performance	15 Marks
Viva-Voce	5 Marks
Conceptually Written Test	5 Marks
Practical Total	**30 Marks**

***Internal Assessment (College Level) Marks: 20**

Course teacher will have the liberty to choose from a variety of assessment tools/methods (Class test, Assignment, Record Book, Tutorial, Seminar, Case Study, Field Work, Project Work, quiz or MCQs) which may be deemed to be appropriate for assigning the relevant course outcome.

[Note: Continuous Assessment Tests (CAT) as per NEP scheme]

BOOKS RECOMMENDED:

1. MS OFFICE (BPB)
2. Curtis D. F. *Microsoft Excel 2007 Step by Step*, Microsoft Press
3. Sinha P. K. and Sinha P. *Fundamentals of Computing*, BPB Publication
4. Leon A. and Leon M. *Fundamentals of Information Technology*, Leon Vikas.
5. Dr Kale. U. S. ekfgrh ra=Kku o O;kolkf;d ekfgrhps laLdj.k , Sainath prakashan, Nagpur.
6. Kolte S. M. ekfgrh ra=Kku o O;kolkf;d ekfgrhps izfdz;k, Pimpalapure & co. publisher, Nagpur.

OER:

1. Microsoft Office Excel 2007 Free Text Book at BOOKBOON.COM
2. https://edu.gcfglobal.org/en/excel2016/
3. https://support.microsoft.com/en-us/excel

B.Com.-II (NEP) - Semester -IV

Vertical – E (i) Ability Enhancement Course (AEC) (Demonstrative)

Level	Semester	Course Code	Course Name	Credits	Teaching Hours	Exam. Duration	Max. Marks
5.0	**IV**	**401410**	English	**1**	30	1Hr.	25

Unit	Contents	Teaching Hours
Unit 1	**Prose:** 1) Apro JRD --Sudha Murty 2) Kalpana Chawala 3) Education Provides a Solid Foundation --- APJ Abdul Kalam	**15**
Unit 2	**Effective Communication Skills:** 1) Anchoring, Elocution, Debate 2) Presentations 3) Effective Communication on Social Media	**15**

References: Board of Editors (Orient Black Swan Publication)

Model Questions	Based On the Above 02 Units, 01 Long Answer Question Will Be Asked For 07 Marks (07) Based On the Above 02 Units, 02 Short Answer Questions Will Be Asked Each For 04 Marks (08)
External-15 **Internal -10** **Total-25**	**College Level** **Internal Assessment (College Level) Marks: 10** Course teacher will have the liberty to choose from a variety of assessment tools/methods (Class test, Assignment, Record Book, Tutorial, Seminar, Case Study, Field Work, Project Work, quiz or MCQs) which may be deemed to be appropriate for assigning the relevant course outcome. *[Note: Continuous Assessment Tests (CAT) as per NEP scheme]*

B. Com. II (NEP) Semester-IV

Vertical E: Ability Enhancement Course (AEC) (Demonstrative)

Level	Semester	Course code	Course Name	Credits	Teaching Hours	Exam Duration	Max. Marks
5.0	IV	401411 M	Marathi	1	30	1Hr.	25

Course Outcomes:

1. विद्यार्थ्यांना संवाद कौशल्याची ओळख होईल.
2. संवाद कौशल्याचा प्रभावी वापर विद्यार्थी उद्योग व्यवसायात करू शकतील.
3. संवाद कौशल्यामुळे उद्योग व्यवसायात वाढ होते हे विद्यार्थ्यांना समजेल.
4. विद्यार्थ्यांची उद्योग व्यवसाय करण्याची मानसिकता बदलेल.
5. संवाद कौशल्याच्या माध्यमातून उद्योग व्यवसायाची भरभराट होईल.

Unit	Contents	Teaching Hours.
Unit I	१.फ्री लान्सिंग आणि गिग इकॉनोमिक्स २.इंटरनेट ऑफ थिंग्ज ३.आर्टफिशियल इंटेलिजन्स -I	**15**
Unit II	४.आर्टफिशियल इंटेलिजन्स - II ५.डेटा मायनिंग : सोन्यासारखा अनमोल डेटा ६.रोबोट्स आणि कॉबोटस	**15**

References- डिजिटल युगात वावरतांना, ले. प्रेम शंकरलाल जैस्वाल, राघव पब्लिकेशन नागपूर आवृत्ती २०२५.

Model Questions	वरील दोन्ही घटकावर 01 दीर्घोत्तरी प्रश्न 07 गुणांचा असेल. वरील दोन्ही घटकांवर 02 लघुत्तरी प्रश्न प्रत्येकी चार म्हणजे एकूण 08 गुणांचे असतील. (वरील दोन्ही प्रश्नांना अंतर्गत पर्याय राहतील)
External – 15 **Internal – 10** **Total - 25**	बाह्य सैद्धांतिक परीक्षा (महाविद्यालयीन स्तरावर): गुण - 15 एकूण अंतर्गत मूल्यांकन गुण - 10* या साठी संबंधित अभ्यासक्रमाच्या शिक्षकाला विविध मूल्यमापन साधने/पद्धती निवडण्याचे स्वातंत्र्य असेल. त्यामध्ये पुढील प्रकार समाविष्ट असू शकतात: वर्ग चाचणी, असाइनमेंट, रेकॉर्ड बुक, ट्युटोरियल, परिसंवाद, केस स्टडी, क्षेत्रीय कार्य, प्रकल्प कार्य, क्विझ किंवा MCQs. जे संबंधित अभ्यासक्रमाच्या उद्दिष्टांसाठी योग्य वाटेल ती पद्धत. *टीप:* NEP योजनेनुसार सतत मूल्यमापन चाचण्या (CAT) चा अनुसरण करावे.

B. Com. II (NEP) Semester-IV
Vertical E: Ability Enhancement Course (AEC) (Demonstrative)

Level	Semester	Course code	Course Name	Credits	Teaching Hours.	Exam Duration	Max. Marks
5.0	IV	401411 H	**Hindi** संवाद कौशल- **4**	1	30	1 Hr.	25

Course Outcomes:

1. विद्यार्थी संवाद कौशल से परिचित होंगे।
2. संवाद कौशल का प्रभावी प्रयोग विद्यार्थी उद्योग-व्यवसाय के लिए करेंगे।
3. संवाद कौशल से उद्योग-व्यवसाय में अभिवृद्धि होती है, यह विद्यार्थी समझेंगे।
4. संवाद कौशल के कारण उद्योग व्यवसाय के क्षेत्र में विद्यार्थियों की मानसिकता बदलेगी।
5. संवाद कौशल के कारण व्यवसाय जगत में तेजी से प्रगति होगी।

Unit	Contents	Teaching Hours
Unit I	1. फेंटेसी गेम्स के लिए मीडिया सूचना साक्षरता की आवश्यकता- डॉ. सेवा सिंह बाजवा, कुलदीप सिंह 2. कृत्रिम बुद्धिमत्ता- शिक्षा की अंतर्दृष्टि- डॉ. अनिल कुमार 3. मीडिया सूचना साक्षरता और बढ़ता उपभोक्तावाद- डॉ. प्रभात	**15**
Unit II	4. बैंकिंग क्षेत्र में मीडिया सूचना साक्षरता का महत्व- डॉ. धनप्रीत कौर 5. विज्ञापन साक्षरता की आवश्यकता और महत्व- डॉ. सेवा सिंह बाजवा, अंकित सोनी 6. भारत में ग्रामीण जनता में मीडिया सूचना साक्षरता की आवश्यकता और महत्व - डॉ. कृष्ण कुमार , डॉ. सेवा सिंह बाजवा	**15**

संदर्भ :- भारत में डिजिटल मीडिया साक्षरता- प्रो. सेवा सिंह बाजवा, कल्पना प्रकाशन, दिल्ली

Model Questions	उपरोक्त दोनों इकाइयों पर 01 दीर्घोत्तरी प्रश्न 7 अंकों का रहेगा। (पर्याय के साथ) उपरोक्त दोनों इकाइयों पर 02 लघुत्तरी प्रश्न पर्याय के साथ पूछे जाएंगे, जो प्रत्येक 4 अंकों का होगा। (4x2=**8**)
External – 15 Internal – 10 **Total - 25**	बाह्य सैद्धांतिक मूल्यांकन (External Evaluation) :- महाविद्यालय स्तर आंतरिक मूल्यांकन - 10 अंक के लिए संबंधित विषय शिक्षक को विभिन्न मूल्यांकन उपकरणों / विधियों में से चयन करने की सुविधा होगी इसमें कक्षा टेस्ट, असाइनमेंट, रिकॉर्ड बुक, ट्यूटोरियल, सेमीनार, केस स्टडी फील्ड वर्क, प्रोजेक्ट वर्क,क्विज,या वस्तुनिष्ठ बहूपर्यायी प्रश्न उपरोक्त चारों इकाइयों से संबंधित पाठ्यक्रम के परिणामों के मूल्यांकन के लिए उपयुक्त मानी जाए। [इकाई सतत् मूल्यांकन परीक्षा (CAT) के अनुसार होगी]

B.Com.-II (NEP) - Semester -IV
Vertical-E: Ability Enhancement Course (AEC) (Demonstrative)

Level	Semester	Course Code	Course Name	Credit	Teaching Hours	Exam Duration	Max. Marks
5.0	IV	401411 S	**संस्कृत** भाषाकौशल्य -2	1	30	1 hr.	25

Course Outcomes: (अभ्यासक्रमाची फलनिष्पत्ती)	1) विद्यार्थ्यांना संस्कृत भाषेतील औपचारिक वाक्यांचा परिचय होईल. 2) विद्यार्थ्यांना संस्कृत भाषेतील सोप्या वाक्यांचा व वाक्य प्रकारांचा परिचय होईल. 3) विद्यार्थ्यांना लकार, विभक्ती आदींची ओळख होईल. 4) विद्यार्थ्यांना संस्कृत भाषेतील समास व धातुसाधित अव्यये यांचे महत्त्व अवगत होईल.

Unit	Content	Workload Allotted	Weightage of marks allotted
Unit I	दृष्टः मया व्याघ्रः (सतिसप्तमी वाक्य परिचय) लोकमातरः नद्याः (कर्मणि व भावे प्रयोग)	15	7 Marks
Unit II	शंकर भट्टः शास्त्री सञ्जातः। (कृदन्तपरिचय) वणिक्कथा (भविष्यकाळ परिचय)	15	8 Marks
संदर्भ	संस्कृत पुष्पमाला – नागपुर विद्यापीठ प्रकाशन, नागपुर		
Model Questions	वरील दोनही घटकावर आधारित 1 दीर्घोत्तरी प्रश्न प्रत्येकी 7 गुणांकरिता असेल. वरील दोनही घटकांवर आधारित 2 लघुत्तरी प्रश्न प्रत्येकी 4 म्हणजे एकूण 08 गुणांकरिता विचारले जातील.		
External-15 Internal -10 Total -25	बाह्य सैद्धांतिक परीक्षा (महाविद्यालयीन स्तरावर): गुण - 15 एकूण अंतर्गत मूल्यांकन गुण - 10* या साठी संबंधित अभ्यासक्रमाच्या शिक्षकाला विविध मूल्यमापन साधने/पद्धती निवडण्याचे स्वातंत्र्य असेल. त्यामध्ये पुढील प्रकार समाविष्ट असू शकतात: वर्ग चाचणी, असाइनमेंट, रेकॉर्ड बुक, ट्युटोरियल, परिसंवाद, केस स्टडी, क्षेत्रीय कार्य, प्रकल्प कार्य, क्विझ किंवा MCQs. जे संबंधित अभ्यासक्रमाच्या उद्दिष्टांसाठी योग्य वाटेल ती पद्धत. *टीप:* NEP योजनेनुसार सतत मूल्यमापन चाचण्या (CAT) चा अनुसरण करावे.		

B.Com .II Semester -IV (NEP)

Vertical – E/ AEC (MIL) (URDU IV)

Level	Semester	Course Code	Course Name	Credits	Teaching Hours	Exam Duration	Max Marks
5.0	IV	401411 U	Urdu- IV	1	30	1	25

Course Outcome

1-طلباء گفتگو کی مہارت سے متعارف ہو گے

2-طلباء گفتگو کی مہارت کا استعمال اپنے روزگار کے کاموں میں کر سکے گے

3۔طلباء سمجھ جائے گے کہ گفتگو کی مہارت کی وجہ سے روزگار میں اضافہ ہوتا ہے۔

4-صنعتی تجارتی پیشوں سے متعلق طلباء کے خیالات بدلے گے۔

5-گفتگو کی مہارت کے ذریعے صنعتی تجارتی پیشوں کی ترقی ہو گی۔

Unit System	Contents	Work load Allotted
Unit –I	1۔فری لانسنگ اور آزادانہ کام کی معیشت (گگ اکانومی) 2۔ چیزوں کا انٹرنیٹ انٹرنیٹ آف تھنگس) 3۔مصنوی ذہانت (آرٹیفیشل انٹیلیجینس)	15
Unit –II	1۔مصنوی ذہانت (آرٹیفیشل انٹیلیجینس) 2۔ڈیٹا ماءننگ 3۔ روبوٹ اور کوبوٹس	15

References

جدید ٹیکنالوجی:-ترتیب کار ڈاکٹر شاہدہ مناف

Model Questions	☆اوپر کے دو یونیٹ پر دو میں سے ایک مفصل جواب مطلوب ہے 7مارکس ☆اوپر کے دو یونیٹ پر چار میں سے دو مختصر جوابات مطلوب ہے 8مارکس
External -15(college level) Internal – 10 …… Total- 25	**College Level** **Internal Assessment (College Level) Marks: 10** Course teacher will have the liberty to choose from a variety of assessment tools/methods (Class test, Assignment, Record Book, Tutorial, Seminar, Case Study, Field Work, Project Work, quiz or MCQs) which may be deemed to be appropriate for assigning the relevant course outcome. *[Note: Continuous Assessment Tests (CAT) as per NEP scheme]*

B. Com. II (NEP) Semester-IV
Vertical E: Ability Enhancement Course (AEC) (Demonstrative)

Level	Semester	Course Code	Courses Name	Credits	Teaching Hours	Exam Duration	Max. Marks
5.0	IV	401411 P	**Pali** (निवडक खुद्दकनिकाय)	1	30	1 Hr.	25

Courses Outcomes:	1.पाली त्रीपिटकातील बुध्द उपदेश समजून घेणे. 2.पाली त्रीपिटकातील बुध्द उपदेश अंगीकृत करून आचरण करणे. 3.पाली त्रीपिटकातील बुध्द उपदेशाद्वारे समाजाचे कल्याण साधणे. 4.पाली त्रीपिटकातील ग्रंथाद्वारे समाजात नैतिक मूल्य विकसित करणे. 5.तथागत बुद्धाचे तत्वज्ञान, विचारधारा, उपदेश समजून घेणे.	
Unit	**Contents**	**Teaching Hours**
Unit I	बक जातक, गिज्झजातक, कल्याणधम्म जातक, सुजात जातक	**15**
Unit II	यमकवग्ग, अप्पमादवग्ग, तण्हावग्ग, पुप्फवग्ग	**15**
संदर्भ:	1. बुद्धवाणी- प्रा. डॉ. रेखा वानखडे, सुगम प्रकाशन, अमरावती. २०१७ 2. त्रिपिटक ग्रंथ	
Model Questions	वरील दोन्ही घटकावर 01 दीर्घोत्तरी प्रश्न 07 गुणांचा असेल. • वरील दोन्ही घटकांवर 02 लघुत्तरी प्रश्न प्रत्येकी चार म्हणजे एकूण 08 गुणांचे असतील. (वरील दोन्ही प्रश्नांना अंतर्गत पर्याय राहतील)	
External – 15 Internal – 10 Total - 25	बाह्य सैद्धांतिक परीक्षा (महाविद्यालयीन स्तरावर): गुण - 15 एकूण अंतर्गत मूल्यांकन गुण - 10* या साठी संबंधित अभ्यासक्रमाच्या शिक्षकाला विविध मूल्यमापन साधने/पद्धती निवडण्याचे स्वातंत्र्य असेल. त्यामध्ये पुढील प्रकार समाविष्ट असू शकतात: वर्ग चाचणी, असाइनमेंट, रेकॉर्ड बुक, ट्युटोरियल, परिसंवाद, केस स्टडी, क्षेत्रीय कार्य, प्रकल्प कार्य, क्विझ किंवा MCQs. जे संबंधित अभ्यासक्रमाच्या उद्दिष्टांसाठी योग्य वाटेल ती पद्धत. *टीप:* NEP योजनेनुसार सतत मूल्यमापन चाचण्या (CAT) चा अनुसरण करावे.	

B. Com. II (NEP) Semester-IV
Vertical E: Ability Enhancement Course (AEC) (Demonstrative)

Level	Semester	Course Code	Course Name	Credits	Teaching Hours	Exam Duration	Max. Marks
5.0	IV	401411 SE	Supplementary English	1	30	1 Hr.	25

COURSE OUTCOMES:

1. To instill moral values among the students
2. To make them able to communicate skillfully with ICT
3. To enrich them with fluency and soft skills based in English
4. To make them skillful in drafting and professional skills

Unit	Contents	Teaching Hours
Unit I	• The Home Coming – Rabindranath Tagore • The Little Black Boy – William Blake	15
Unit II	• ICT and the Use of English, Interviews, Creative Writing	15

BOOKS PRESCRIBED:

1. Glimpses of Infinity (Excluding Grammar), Publisher: Orient Black Swan. Hyderabad, Telangana
2. Communication Skills in English, Publisher: Orient Black Swan, Hyderabad, Telangana

Model Questions	Based On the Above 02 Units, 01 Long Answer Question Will Be Asked For 07 Marks (07) Based On the Above 02 Units, 02 Short Answer Questions Will Be Asked Each For 04 Marks (08)
External-15 **Internal -10** **Total - 25**	**College Level** **Internal Assessment (College Level) Marks: 10** Course teacher will have the liberty to choose from a variety of assessment tools/methods (Class test, Assignment, Record Book, Tutorial, Seminar, Case Study, Field Work, Project Work, quiz or MCQs) which may be deemed to be appropriate for assigning the relevant course outcome. *[Note: Continuous Assessment Tests (CAT) as per NEP scheme]*

***Batch Size- 16**

B.Com.- II (NEP) Semester-IV

VERTICAL- F: Field Project/ Community Engagement Project (FP/CEP) (Practical) (Accounting & Taxation) Corresponding to Major

Level	Semester	Course Code	Course Name	Credits	Teaching Hours	University Exam Duration	Max. Marks
5.0	IV	401412	Field Project/ Community Engagement Project	2	60	-	50

Course Outcomes:

1. The field based learning/ project should attempt to provide opportunities for students to understand the different socio-economic context.
2. It should aim at giving students exposure to development-related issue in rural and urban settings.
3. Students have opportunity to select real problem from field and understand actual field situations regarding issue related to socio-economic development.
4. Students able to understand socio-economic problems and develop their solution, policies or regulations.

Field work based on:
Assessment of this vertical shall be based on various socio-economic activities / practices.

Evaluation of Field Projects:

Module	Unit	Distribution of credit
2	Basic structure of society (Selected area), key definitions of problem area, Methodology and Approach, Analysis of preliminary data	**2**

Evaluation of above activities done by the concern teacher internally at college level.

B.Com.- III (NEP) (Accounting & Taxation) Semester-V

VERTICAL- A: Major

Level	Semester	Course Code	Course Name	Credits	Teaching Hours	University Exam Duration	Max Marks
5.5	V	401500	Basics of Cost Accounting	2	30	2	50

Course Outcomes:

On completion of the course 'Basics of Cost Accounting', students will be able to:

1. Develop a clear understanding of how businesses track expenses and why accurate cost management is vital for growth.
2. Learn the practical art of managing material and labor costs, ensuring that resources are used efficiently.
3. Gain the confidence to prepare cost sheets and tenders, translating theoretical knowledge into professional business documents.
4. Bridge the gap between cost records and financial statements, understanding why differences occur and how to reconcile them.

Unit	Contents	No. of Periods
Unit I	**Introduction to Cost Accounting:** 1.1 Cost Concept, Meaning, Objectives, Development and Scope of Cost Accounting. Characteristics of Ideal System of Cost accounting. 1.2 Difference between Cost Control & Cost reduction, Installing A Cost Accounting System. Essential of Good Cost Accounting System. 1.3 Classification of Costs, Types of Costing- Methods of Cost Accounting, Techniques of costing 1.4 Elements of Cost: Direct Material, Direct Labour, Direct Expenses, Indirect Labour, Indirect Materials, Indirect Overheads. 1.5 Cost Classification and Cost Concepts: Out of Pocket Cost, Shut Down Cost, Sunk Cost, Absolute Cost, Period Cost. Opportunity Cost, Imputed Cost, Replacement Cost. Predetermined Cost, Cost Unit, Cost Centre, Profit Centre, Cost Allocation, Absorption, Apportionment	8
Unit II	**Material Cost Ascertainment –** 2.1 Purchase of Material , Purchase Cycle 2.2 Stores Organisation : Bin Card, Costing of materials 2.3 Pricing of Materials Issued: LIFO,FIFO, Simple Average Price& Weighted Average Price 2.4 Inventory Cost Control: Objectives of Material Control, Requirements, 2.5 Methods and Techniques of Material Control : Budgetary technique, ABC System & Economic Order Quantity	7
Unit III	**Labour and Overhead Cost Ascertainment:** 3.1 Time Keeping, Time Booking and Payroll 3.2 Overtime and Idle Time. 3.3 Labour Turnover 3.4 Principles and Methods of Remuneration and Incentive Schemes: Price Rate System, Time Rate System, Halsey and Rowan Incentive Schemes. 3.5 Overheads : Collection, Classification, Apportionment and Allocation of Overheads , Absorption and Treatment of Over or Under Absorption of Overheads	8`

Unit IV	**Unit Cost:** 4.1 Preparation Of Cost Sheet and Ascertainment of Profit (Simple Practical Problems) 4.2 Preparation of Tender (Practical Problems) 4.3 Reconciliation of Cost & Financial Accounts, Basic Practical Problems	7

Total 50 Marks Division:
External Theory Exam (University level): Marks: 30
Internal Assessment (College Level) Marks: 20
Course teacher will have the liberty to choose from a variety of assessment tools/methods (Class test, Assignment, Record Book, Tutorial, Seminar, Case Study, Field Work, Project Work, quiz or MCQs) which may be deemed to be appropriate for assigning the relevant course outcome.
[Note: Continuous Assessment Tests (CAT) as per NEP scheme]

Reference Books:

1. Dr. Agrawal M.L. (2024) Cost Accounting, Sahitya Bhavan Publication, Agra.
2. Jawaharlal (2016) Cost Accounting, Tata Mcgraw-Hill Publication Co. Ltd., New Delhi.
3. Shukla M.C.,Grewal T.S. and Gupta M.P. : Cost Accounting Text and Problems, S. Chand and Co.. Ltd. New Delhi .
4. Maheshwari S.N. : Advanced Problems and Solution in Cost Accounting, Sultan Chand & Co. Ltd. New Delhi .
5. Arora M.N. Cost Accounting Principles and Practice, Vikash Publications , New Delhi .
6. Tulsian P.C. : Practical Costing, Vikash Publications New Delhi .
7. Jain S.P. & Narang K.L. : Cost Accounting Kalyani Publication New Delhi.
8. Singhavi N.P., Dr. Gupta J. D. ,Dr. Darware P.D.& Dr. Nagpure N.K. : Cost Accounting Himalaya Publishing House, New Delhi .
9. Nigam & Shrma : Practical Costing , Himalaya Publishing House, New Delhi .
10. Ali Sahnaj .S. K.,Dutta Subir & Saha Ashit Baran: Theory and Practice of Cost Accounting: S.Chand& Company Ltd. Ramnagar, New Delhi 110055.
11. . Saxena V.K. Vashist C.,D.: Cost Accounting, Sultan & Sons Pvt. Ltd. New Delhi

हिन्दीः

12. जैन एस. पी., नारंग के. एल., चोपडा आर. के.: लागत लेखांकन, कल्याणी पब्लिकेशन्स नई दिल्ली
13. शुक्ल एस. एमः लागत लेखांकन, साहित्य भवन पब्लिकेशन,आगरा
14. अग्रवाल एम.एल. : परिव्यय लेखांकन., साहित्य भवन पब्लिकेशन,आगरा
15. जैन ए. के. : लागात लेखा,धनपतराय पब्लिशिंग कंपनी .,नई दिल्ली

मराठीः

16. जिभकाटे एल. बी.: परिव्यय आणी व्यवस्थापन लेखाकर्म, विश्व पब्लिशर्स, नागपूर
17. माहाजन वाय. आर. : परिव्यय आणी प्रबंधकीय लेखांखान, पिंपळापुरे अण्ड कंपनी, नागपुर
18. मोहरिल श्री किशोर: परिव्यय आणी प्रबंधकीय लेखांकन, दासगणू प्रकाशन, नागपूर
19. सेठी धूत : परिव्यय लेखांकन, विद्या प्रकाशन, नागपूर

B.Com.- III (NEP) (Accounting & Taxation) Semester-V

VERTICAL- A: Major

Level	Semester	Course Code	Course Name	Credits	Teaching Hours	University Exam Duration	Max Marks
5.5	V	401501	Basics of Management Accounting	2	30	2	50

Course Outcomes:

On completion of the course 'Basics of Management Accounting', students will be able to:

1. Understand the core concepts, advantages and limitations of Management Accounting , Role of management accounting in managerial decision making.
2. Master techniques like break-even analysis to help businesses understand their profit potential under different scenarios.
3. Learn the importance of budgeting not just as a restriction, but as a roadmap for achieving future financial goals.
4. Gain Managerial efficiency, control costs and make decisions in different level of production.

Unit	Content	No. Of Periods
Unit-1	**Management Accounting :** 1.1 Meaning, Definition, Scope, Functions & Objectives 1.2 Importance and Limitations of Management Accounting, 1.3 Techniques or Tools of Management Accounting, 1.4 Distinction between Cost and Management Accounting and Financial and Management accounting, 1.5 Role of Management Accounting in Managerial Decision making	**8**
Unit-2	**Marginal Costing**: 2.1 Basic Assumptions, Features, Marginal and Cost-Volume-Profit relationship. 2.2 Advantages & Limitations of Marginal Costing 2.4 Break Even Point: Definition, features, Advantages and limitations, 2.5 Break Even Analysis: BEP , Advantages, limitations, Assumptions of BEP, Marginal of Safety 2.6 Cost Volume Profit Analysis: Marginal cost, Contribution, Profit Volume Ratio, Applications of P/V Ratio	**7**
Unit-3	3.1: Budget: Meaning and Definition of Budget, Characteristics of Budget, Classification of Budgets, Preparation of Budget, Essentials of Effective Budget 3.2: Cash Budget: Objectives of Cash Budgeting, Importance of Cash Budget, Preparation of Cash Budget and Problems on Cash budget	**8**

Unit-4	4.1: Budgetary Control: Meaning and Definition of Budgetary Control, Objectives of Budgetary Control; Limitations of Budgetary Control. 4.2: Flexible Budget: Importance of Flexible Budget, Preparation of Flexible Budget, Problems on Flexible Budget.	**7**

Total 50 Marks Division:

External Theory Exam (University level): Marks: 30

Internal Assessment (College Level) Marks: 20

Course teacher will have the liberty to choose from a variety of assessment tools/methods (Class test, Assignment, Record Book, Tutorial, Seminar, Case Study, Field Work, Project Work, quiz or MCQs) which may be deemed to be appropriate for assigning the relevant course outcome.

[Note: Continuous Assessment Tests (CAT) as per NEP scheme]

Reference Books:

1. R. K. Sawalikar Dr. R. P. Ingole Management Accounting, Das Garnu Publication, Nagpur.
2. Satish M. Inamdar: Management Accounting, Everest Publishing House,
3. N. & I. B. Sinha, Management Accounting, Himalaya Publishing House, New Delhi.
4. Dr. S. N Goyal & Dr. Manmohan: Management Accounting, Sahitya Bhawan Publications, Agra
5. Jawahar Lal: Management Accounting, Himalaya publishing House, New Delhi
6. Arora, M.N. (2020). Management Accounting. Delhi, India: Himalaya Publishing House.
7. Bhattacharyya, A. K. (2021). Essentials of Financial Accounting. Delhi, India: PHI Learning.
8. Goel, R. K. & Goel, I. (2019).Concept Building Approach to Management Accounting for 31 B.Com. Delhi, India: Cengage.
9. Goyal, B.K &Tiwari, H. N. (2022). Financial Accounting. Delhi, India: Taxmann.
10. Kishore, R. M. (2020).Financial Management. Delhi, India: Taxmann.
11. Monga, G.R. & Bahadur, R. (2021). Basic Financial Accounting. Delhi, India: Scholar Tech Press.
12. Goel, R. K., & Goel, I. (2019). Concept Building Approach to Management Accounting for B.Com(Hons.), Delhi, India: Cengage.
13. Maheshwari, S. N., & Mittal, S. N. (2019). Management Accounting. Delhi, India: Shri Mahaveer Book Depot.
14. Maheshwari, S. N., Maheshwari, S. K., & Maheshwari, S. K. (2021). Principles of Management Accounting. Delhi, India: Sultan Chand & Sons.
15. Maheshwari, S. N. (2015). Management Accounting and Financial Control. Delhi, India: Sultan Chand & Sons.
16. Shah, P. (2015). Management Accounting. Delhi, India: Oxford University Press.
17. Singh, S. (2023). Management Accounting. Delhi, India: PHI Learning Pvt. Limited.
18. Singh, S. K., & Gupta, L. (2021). Management Accounting: Theory and Practice. Delhi, India: A. K. Publications.
19. Tulsian, P. C., & Tulsian, B. (2023). Advanced Management Accounting. Delhi, India: S. Chand.

Additional Read

हिन्दीः

20. डॉ. गुप्ता एस.पी. : प्रबंधकीय लेखा-विधि, साहित्य भवन पब्लिकेशन,आगरा
21. डॉ.गुप्ता एस.पी. डॉ. गुप्ता के. एल. : प्रबंधकीय लेखाविधि, साहित्य भवन पब्लिकेशन,आगरा
22. अग्रवाल जे.के., अग्रवाल आर. के एवं वीणाः प्रबंधकीय लेखांकन, रमेशबुक डेपो,जयपुर

मराठीः

23. माहाजन वाय. आर. : परिव्यय आणी प्रबंधकीय लेखांखान, पिंपळापुरे अण्ड कंपनी, नागपुर
24. कुलकर्णी एस. टी. : प्रबंध लेखाकर्म आणि व्यवहार, बजाजपब्लिकेशन, अमरावती
25. क्ल यू..एन., कुलकर्णी एस. टी.,शास्त्री सतीश : परिव्यय आणी प्रबंधकीय लेखांखान,
26. प्रा. एम. सी. धोटे : प्रबंधकीय लेखांखान

B.Com. - III (NEP) (Accounting & Taxation) Semester-V

VERTICAL- A: Major

Level	Semester	Course Code	Course Name	Credits	Teaching Hours	University Exam Duration	Max Marks
5.5	V	401502	Income Tax-III	2	30	2	50

Course Outcomes:

After completion of the course Income Tax-III, students will be able to:

1) Understand the provisions of clubbing income and aggregate of income for computation of total income.

2) Understand the provisions relating to set off, carry forward and set off of losses.

3) Analyze the provisions relating to collection and advance payment of tax.

4) Apply and compute the income under the all heads of income of the Income Tax Act.

5) Analyze the returns of income under the Income Tax Act, .

Unit	Contents	No. of Periods
Unit I	**Clubbing of Income and Aggregate of Income: (Individual Only)** **1.1 Clubbing of Income:** Transfer of income without transfer of assets, Chargeability of income in transfer of assets, "Transfer" and "revocable transfer" defined, Income of individual to include income of spouse, minor child, etc., Liability of person in respect of income included in income of another person, Basic numerical problems on the clubbing of income **1.2 Aggregate of Income:** Total income, Unexplained credits, Unexplained investment, Unexplained asset, Unexplained expenditure, Amount borrowed or repaid through negotiable instrument, hundi, etc., Charge of tax.	7
Unit II	**Set Off, Carry Forward and Set Off of Losses: (Individual Only)** 2.1 Set off of losses under same head of income 2.2 Set off of losses under any other head of income 2.3 Carry forward and set off of loss from house property 2.4 Carry forward and set off of loss from capital gains 2.5 Carry forward and set off of business loss 2.6 Set off and carry forward of losses computed in respect of speculation business	7
Unit III	**Tax Deducted at Source: (Individual Only)** 3.1 Point of time when TDS has to be deducted at Source and Person	8

	liable to deduct TDS 3.2 Income on which tax to be deducted at source 3.3 TDS rates & Due dates for deposit of TDS **Advance payment of tax:** 3.4 Liability for payment of advance tax, Conditions of liability to pay advance tax, 3.5 Computation of advance tax, Instalments of advance tax and due dates	
Unit IV	**Assessment of Individual: (New Tax Regime Sec.202)** 4.1 Introduction, Total Income of an Individual 4.2 Computation of Taxable Income, Computation of Tax Liability. 4.3 Income Tax Return Forms: ITR-1 (Sahaj), ITR-2, ITR-3,ITR-4 (Sugam), Due date of filing ITR. 4.4 Return of Income: Original Return, Return of Loss, Belated of Return, Revised Return, Updated Return, Defective Return.	8

Note: 1. Income Tax-Act-1961 will be applicable exclusively for Academic Year- 2026-27.
2. Income Tax Act- 2025 will be applicable from academic Year-2027-28 onwards.

Total 50 Marks Division:

External Theory Exam (University level): Marks: 30

Internal Assessment (College Level) Marks: 20
Course teacher will have the liberty to choose from a variety of assessment tools/methods (Class test, Assignment, Record Book, Tutorial, Seminar, Case Study, Field Work, Project Work, quiz or MCQs) which may be deemed to be appropriate for assigning the relevant course outcome.
[Note: Continuous Assessment Tests (CAT) as per NEP scheme]

Reference Books:

1. Income Tax Law And Accounts : Dr.Malhotra S. C. &Goyal : Income Tax, Sahitya Bhawan Publication, Agra

2. Direct Taxes Law & Practice: Dr. Vinod K. Singhania; Dr. Kapil Singhania.

3. Income Tax-III : Dr. N.W. Jaswante, Dr. S.R. Raghuvanshi, Dr. D.N. Vyas, Dr. V.W. Jaswante, Aadhar Publication.

4. Practical Approach to Income Tax : Dr. Girish Ahuja And Dr. Ravi Gupta,

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जैन एस. पी., नारंग के. एल., चोपडा आर. के.: लागत लेखांकन, कल्याणी पब्लिकेशन्स नई दिल्ली

मराठीः

जिभकाटे एल. बी.: परिव्यय आणी व्यवस्थापन लेखाकर्म, विश्व पब्लिशर्स, नागपूर

आयकर (।।।)- डॉ.एन. डब्लू. जसवंते, डॉ.एस.आर.रघुवंशी, डॉ.डी.एन.व्यास, डॉ.व्ही.डब्लू.जसवंते, साईज्योती पब्लिकेशन्स, नागपूर

B.Com. - III (NEP) (Accounting & Taxation) Semester-V

VERTICAL- A: Major

Level	Semester	Course Code	Course Name	Credits	Teaching Hours	University Exam Duration	Max Marks
5.5	V	401503	**Auditing**	2	30	2	50

Course Outcomes:

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

1. Understand the basic concepts, principles and objectives of auditing.
2. Acquire knowledge of the audit process and audit procedures.
3. Understand the role, duties, responsibilities and liabilities of an auditor.
4. Gain practical knowledge of vouching, verification and valuation of assets and liabilities.
5. Develop awareness regarding contemporary trends in auditing including computerized and forensic auditing.

Unit	Contents	No. of Periods
Unit I	**Introduction to Auditing** 1.1: Meaning, Definition, Nature, Scope, Objectives and Advantages of Auditing 1.2: Types of Audits – Statutory Audit, Internal Audit, Continuous Audit, Periodical Audit, Interim Audit and Management Audit 1.3: Basic Principles of Auditing, Auditing Standards (SA), Auditing Ethics and Professional Conduct 1.4: Audit Planning – Audit Programme, Audit Note Book, Working Papers and Audit Evidence	7
Unit II	**Audit Procedures and Internal Control** **2.1:** Internal Control, Internal Check and Internal Audit – Meaning, Objectives, Advantages and Limitations **2.2:** Audit Sampling, Test Checking and Routine Checking **2.3:** Vouching - Meaning, Importance, Objectives and Vouching of Cash Transactions **2.4:** Verification and Valuation of Assets and Liabilities - Meaning, Objectives and Auditor's Duties	7
Unit III	**Company Audit and Auditor** 3.1: Company Auditor – Appointment, Qualification, Disqualification, Removal and Remuneration (Overview of the Companies Act, 2013) 3.2: Powers, Duties, Rights and Liabilities of Company Auditor 3.3: Audit Report – Meaning, Types, Contents and Audit Opinion	8

	(Unmodified and Modified Report) 3.4: Audit of Educational Institutions, Co-operative Societies, Banks and Non-Profit Organizations (Basic Introduction)	
Unit IV	**Contemporary Issues in Auditing** 4.1: Computerized Auditing – Concept, Audit in Computerized Environment and CAATs (Computer Assisted Audit Techniques) 4.2: Forensic Audit, Investigative Audit and Due Diligence Audit – Meaning and Scope 4.3: Tax Audit, Cost Audit and Secretarial Audit – Basic Concepts 4.4: Professional Ethics, Corporate Governance, Auditor's Independence and Emerging Trends in Auditing (Artificial Intelligence, Data Analytics and ESG Audit – Introduction.	8

Total 50 Marks Division:

External Theory Exam (University level): Marks: 30

Internal Assessment (College Level) Marks: 20

Course teacher will have the liberty to choose from a variety of assessment tools/methods (Class test, Assignment, Record Book, Tutorial, Seminar, Case Study, Field Work, Project Work, quiz or MCQs) which may be deemed to be appropriate for assigning the relevant course outcome.

[Note: Continuous Assessment Tests (CAT) as per NEP scheme]

Books:

1. Contemporary Auditing - Kamal Gupta (Tata McGraw-Hill Education)2
2. Practical Auditing - Tandon, Sudharsanam & Sundharabahu (S. Chand Publishing)
3. Principles of Auditing- B. N. Tandon(S. Chand Publishing)
4. Practical Auditing - Spicer & Pegler(Oxford University Press)
5. Auditing-Aruna Jha(Taxmann Publications)
6. Auditing: Principles and Practices-Ravinder Kumar(PHI Learning Pvt. Ltd.)
7. Standards on Auditing (SA)-ICAI Institute of Chartered Accountants of India
8. Company Law (Companies Act, 2013)-Avtar Singh (Eastern Book Company)

B.Com.- III (NEP) (Accounting & Taxation) Semester-V

VERTICAL- A: Major Elective Group-A Paper-I

Level	Semester	Course Code	Course Name	Credits	Teaching Hours	University Exam Duration	Max Marks
5.5	V	401504	Analysis of Financial Statements	2	30	2	50

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

1. Analyse and interpret the quantitative information provided in the Financial Statements of a company
2. Examine various techniques for financial statement analysis.
3. Analyze financial statements and make inter-firm comparisons using Accounting ratios.
4. Prepare a cash flow statement and perform cash flow analysis.
5. Analyse intra-firm and inter-firm comparisons using case study technique.

Unit	Contents	No. of Periods
Unit I	Introduction to Corporate Financial Statements, Financial/Accounting information contained in the Financial Statements; Meaning, objectives, and limitations of Financial Statement Analysis; Considerations for the economic and financial analysis.	8
Unit II	Techniques of Financial Statement Analysis - I (7 hours) Techniques of financial statement analysis – Comparative Financial Statements, Common-size Financial Statement, and Trend Analysis.	7
Unit III	Techniques of Financial Statement Analysis - II (11 hours) Meaning, objectives, and classification of Accounting Ratios and Ratio Analysis; Computation and application of accounting ratios for evaluation of performance (Activity and Profitability Analysis), evaluation of financial health (Liquidity, Solvency, and Structural Analysis); and market ratios. EVA analysis. Intra-firm and inter-firm comparison using ratio analysis. DuPont analysis.	8`
Unit IV	Cash Flow Analysis (9 hours) Meaning of Cash Flow; Objectives and Importance of Statement of Cash Flows; Preparation of Statement of Cash Flows as per AS 3 and Ind AS 7. A Case Study Intra-firm and inter-firm comparison of any three listed companies from any sector/industry for a period of five years using the spreadsheet, Industry Averages, Growth rates, CAGR, Z-score etc. using the techniques of financial statement analysis.	7

Internal Assessment (College Level) Marks: 20

Course teacher will have the liberty to choose from a variety of assessment tools/methods (Class test, Assignment, Record Book, Tutorial, Seminar, Case Study, Field Work, Project Work, quiz or MCQs) which may be deemed to be appropriate for assigning the relevant course outcome.

[Note: Continuous Assessment Tests (CAT) as per NEP scheme]

Books Recommended:

● Ahuja, N. L., & Dawar, V. (2015). Financial Accounting and Analysis. Delhi, India: Taxmann Publications

. ● Bhattacharyya, A.K. (2016). Financial Accounting for Business Managers. Delhi, India: Prentice Hall of India.

● Friedson, M. S., & Alvarez, F. (2022). Financial Statement Analysis: A practioners' Guide. New Jersey, United States: Wiley.

● Foster, G. (1986). Financial Statement Analysis. London, United Kingdom: Pearson Education.
● Gopalkrishnan, A. A. (2001). Understanding Financial Statements - Interpretation and Analysis. Delhi, India: Label Book Publisher.
● Goyal, B.K. (2022). Corporate Accounting. Delhi, India: Taxmann Publications. 19
● Gupta, A. (2018). Financial Accounting for Managers: An Analytical Perspective. Delhi, India: Pearson Education.
● Gupta, M., Kaur, H., & Gupta, R. (2020). Financial Reporting and Analysis. Delhi, India: JSR Publishing House LLP.
● Helfert, E. A. (1996). Techniques of Financial Analysis: A Practical Guide to Measuring Business Performance. New York, United States: McGraw Hill Education.
● Lal, J. & Sucheta, G. (2018). Financial Reporting and Analysis. Mumbai, India: Himalaya Publishing House.
● Narasimhan, M. S. (2016). Financial Statement and Analysis. Uttar Pradesh, India: Cengage Learning India.
● Sah, R. K. (2019). Concept Building Approach to Corporate Accounting. Uttar Pradesh, India: Cengage Learning India.
● Soffer, L. C., & Soffer, R. J. (2002). Financial Statement Analysis: A Valuation Approach. London, United Kingdom: Pearson Education.
● Myer, J. N. (1969). Financial Statement Analysis. Prentice-Hall.
● Tulsian, P. C., & Tulsian, B.(2016). Corporate Accounting. Delhi, India: S. Chand Publishing.
● Tulsian, P. C., & Tulsian, B.(2017). Financial Management. Delhi, India: S. Chand Publishing.

B.COM. III (NEP) (Accounting & Taxation) Sem. V

Vertical A Major Elective: - E-Commerce I
Group-A Paper-II

Level	Semester	Course code	Course Name	Credit	Teaching Hours	University Exam Duration	Max Marks
5.5	V	401505	E Commerce I	2	30	2	50

Course Outcomes:

Upon completion of this course students will

- Acquire knowledge of Online Business Model.
- Grasp the complete Exposure to E commerce Operations.
- Demonstrate through understanding of Digital tractions and Legal Framework.

Units	Contents	No. of Periods
I	**Introduction to E-Commerce** 1.1-Meaning, nature and Scope of E-commerce & E Commerce V/S Traditional commerce. 1.2-Evolution and growth in India and Globally 1.3-Types of E-commerce (B2B, B2C, B2G, C2G, C2B) 1.4-Role of platforms like Amazon and Flip kart & Seven pillars of E-commerce	7
II	**Business Models and strategies** 2.1-Eommerce business models (marketplace, inventory, aggregator) 2.2-Revenue models; Advertising, subscriptions, transaction fee, Drop shipping, Digital market place, Online retailing 2.3- Case studies of Meesho and Alibaba Groups 2.4- price strategies and customer acquisition & Omni channel, Customer retention and loyalty	8
III	**E-commerce technologies and Infrastructure** 3.1-Internet and its role in E Commerce, Procedure of registering Domain, Transactions through internet 3.2-Website architecture and hosting, Internet and Web technology 3.3-Domain name and cloud services 3.4-Basics of front- end and back end & Mobile Commerce, Social Commerce, Green E Commerce	7
IV	**Electronic payment systems** 4.1-Online payment methods; UPI, Card, net banking, wallets 4.2-Payment Gateways (Paytm, Razor pay) 4.3-Digital wallets, Internet Banking , Mobile Payment 4.4-Payment security and encryption & Electronic fund transfer	8

Internal Assessment Scheme

1. Theory paper will carry 30 marks and internal assessment 20 marks.
2. Out of 20 internal marks 10 Marks will be based on continue evaluation of the student, assignment, seminar, web-site visit /Industrial visit and project report and 10 marks for unit test.
3. Student will have to work under the guidance of the teacher and submit project report before Fifteen days of the commencement of the theory examination.

BOOKS RECOMMENDED:

1. Agarwala Kamalesh N and Agrawal Deeksha: Bride to Online Storefront, MacMillan India,
1. New Delhi.
2. Agarwala Kamalesh N. and Agrawal Deeksha: Business on the Net- Introduction toe-
3. Commerce; Macmillan India, New Delhi
4. Agarwala Kamalesh N. and Agrawal Deeksha: Bulls, Bears and The Mouse-An Introduction
5. to Online Stock Market Trading; Macmillan India, New Delhi.
6. 4. Tiwari Dr. Murli Dr.Education and E-Governance; Macmillan India, New Delhi.
7. ई-कॉमर्स (E-Commerce) – डॉ. संजय भायमलकर (विद्या बुक्स)
8. ई-कॉमर्स व डिजिटल मार्केटिंग – डॉ. एस. पी. जाधव (डायमंड पब्लिकेशन्स)
9. ई-कॉमर्स – Vision Publications (Pune)
10. ई-कॉमर्स – Nirali Prakashan (B.Com NEP Edition)
11. ई-कॉमर्स आणि ई-बिझनेस – डॉ. बी. सी. पाटील (प्रशांत पब्लिकेशन्स)

B.Com.- III (NEP) (Accounting & Taxation) Semester-V

VERTICAL- A: Major Elective Group-B Paper-I

Level	Semester	Course Code	Course Name	Credits	Teaching Hours	University Exam Duration	Max Marks
5.5	V	401506	Business Statistics	2	30	2	50

Course Outcomes: On completion of the course 'Business Statistics' students will be able to:

1. Turn raw data into meaningful insights that help in understanding trends and making informed business predictions.
2. Learn how to use index numbers to interpret real-world economic shifts, such as inflation or market growth.
3. Gain the skill of forecasting, allowing businesses to plan for seasonal changes and manage their cash flow more effectively.
4. Understand quality control in accounting, helping to catch errors early and maintain the integrity of financial records.

Unit	Contents	No. of Periods
Unit I	Index Number: 1.1 Definition, Use of Index Number, 1.2 Classification of Index Number 1.3 Problems during Construction of Index Number 1.4 Methods. The of Constructing Index Number A. Unweighted Index Number B. Weighted Index Number	7
Unit-II	2.1 Test for Perfection: Time reversal Test, Factor reversal Test and Circular Test 2.2 The Chain Index Number: Steps in Constructing Chain Index 2.3 Conversion Chain Index to fixed Based Index Number 2.4 Consumer Price Index Number: Meaning and Need, Utility of Consumer Price Indices Construction & Consumer Price Index, Method of Constructing the Index 2.5 Index Number of Industrial Production	7
Unit-III	**Business Forecasting (Time Series Analysis):** 3.1 Understanding Business Cycles: The Four "Pulses" of a Business: Long-term growth (Trend), Seasonal peaks (like festival sales), Periodic Ups and Downs (Cycles), and Unexpected Shocks (Irregularities). 3.2 Practical Trend Calculation: Simple Averages: Using the Semi-Average and Moving Average Methods to Smooth out Fluctuations. 3.3 The Line of Best Fit: Introduction to the Method of Least Squares for Basic Linear Forecasting (Avoiding Complex Curves). 3.4 Real-World Application: Predicting next year's Sales Budget. Identifying Seasonal Patterns for Tax Planning and Cash Flow Management.	8

Unit-IV	**Accuracy Control in Accounting (SQC):** 4.1 Basics of Quality in Finance: Defining "Quality" in an Accounting Context (Accuracy, Timeliness and Compliance). 4.2 Distinguishing between "Routine Errors" (Chance causes) and "Systemic Failures" (Assignable causes). 4.3 Monitoring Tools (Variables): Mean (\bar{X}) and Range (R) Charts: Using these to Monitor the Consistency of Time-based Processes (e.g., Time Taken to Process Invoices). 4.4 Error Tracking (Attributes): P-Charts and C-Charts: Simple methods to Track the number of Defective Entries or the Rate of Errors in a Sample of Tax Returns. 4.5 The Auditor's Perspective: Using Control Charts to Identify when an Accounting Process is "Out of Control" and Needs an Immediate Audit Intervention.	8

Total 50 Marks Division:

External Theory Exam (University level): Marks: 30

Internal Assessment (College Level) Marks: 20

Course teacher will have the liberty to choose from a variety of assessment tools/methods (Class test, Assignment, Record Book, Tutorial, Seminar, Case Study, Field Work, Project Work, quiz or MCQs) which may be deemed to be appropriate for assigning the relevant course outcome.

[Note: Continuous Assessment Tests (CAT) as per NEP scheme]

Reference Books:

1. Dr.Shukla& Sahay (2023).*Principles of Statistics,* Sahitya Bhavan Publications, Agra
2. Elhance D.N. & Elhance P.P. (2018).*Fundamentals of Statistics,* Kitab Mahal Nagpur
3. Gupta S.P. (2010).*Statistical Methods* Sultan Chand & Co., New Delhi
4. Shegokar S. M. & Mor H. D. (2020).*Problems in Mathematics*, Prashant Publication, Jalgaon
5. Dr. Mohata A.& Dr. Kotak T. (2018).*Business Mathematics*, Sai Jyoti Publication, Nagpur
6. Dr. Kedar S. S. & Dr. Nichit D.W. (2018).*Business Mathematics,* Shree Sainath Prakashan, Nagpur
7. Saxena H.C. (2009).*Elementary Statistics,* S. Chand & Company Ltd. Delhi
8. Sancheti D.C. & Kapoor V.K.(2008).*Statistics:Theory, Methods and Application,* S.Chand& Co. New Delhi
9. Gupta B.N.(2010).*Statistics,* Sahitya Bhavan Publications, Agra
10. Gupta S.P. (2010).*Statistical Methods* Sultan Chand & Co., New Delhi
11. Gupta S.C.(2010).*Fundamentals of Statistics,* Himalaya Publishing house, New Delhi
12. Mahajan Y. R. (1991).*Problems in Statistics*, Pimplapure & Co. Publishers, Nagpur
13. Patil S.N. & Patil A.N. (2011). *Statistical Techniques,* Vishwa Publishers & Distributer, Nagpur
14. Jhunjhunwala Bharat (2008) *Business Statistics*, S. Chand & Company Ltd. Delhi
15. शर्मा, जैन एवं पारिक (2010).*सांख्यिकीय विश्लेषण,* रमेश बुक डेपो, जयपुर
16. महाजन वाय. आर. (2009).*Problems in Statistics*, पिंपळापुरे एंड कं. पब्लीशर्स, नागपूर
17. प्रा.कोलते एस. एम.(2005).*व्यावसायिक अंक गणित,* पिंपळापुरे पब्लीशर्स, नागपूर
18. डॉ दाताळकर माधुरी आणी घाटे सिंधु (2017).*सांख्यिकी आणी व्यवसायिक गणित,* साई ज्योति पब्लीशर्स, नागपूर

Online OER:

1. **https://www.khanacademy.org/search?search_again=1&page_search_query=mean%2C+median%2C+modehttps://www.w3schools.com/statistics/index.php**

B.Com.- III (NEP) (Accounting & Taxation) Semester-V
VERTICAL- A: Major Elective
Group-B Paper-II

Level	Semester	Course Code	Course Name	Credits	Teaching Hours	University Exam Duration	Max Marks
5.5	V	401507	Consumer Protection Act-2019	2	30	2	50

Course Outcomes:

- Understand consumer rights and responsibilities.
- Explain the Consumer Protection Act, 2019.
- Understand consumer dispute redressal.
- Learn product liability and mediation.
- Apply consumer protection laws in practice.

Unit	Contents	No. of Periods
Unit I	Introduction, Concepts, and Consumer Rights • Need for New Legislation: Limitations of the 1986 Act, objectives, and scope of the 2019 Act. • Key Definitions: Consumer, Person, Goods, Service, Defect, Deficiency, Trader, Manufacturer. • The New "Consumer": Definition including E-commerce, direct selling, teleshopping, and multi-level marketing. • Consumer Rights: Detailed analysis of six rights—Safety, Information, Choice, Being Heard, Redressal, and Consumer Education. • Consumer Responsibilities: Duty to check quality (AGMARK, ISI mark), ask for cash memos, and read labels.	8
Unit II	Regulatory Framework - CCPA and Councils • Central Consumer Protection Authority (CCPA): Establishment, composition, and investigative wing (Director General). • Powers and Functions of CCPA: Suo-moto investigation, ordering recall of hazardous goods, conducting searches and seizures. • Regulation of Advertisements: Penalties for misleading advertisements, liability of endorsers/celebrities. • Consumer Protection Councils: Composition and role of Central, State, and District Consumer Protection Councils (advisory bodies).	7
Unit III	Consumer Disputes Redressal Commissions and Procedure • Three-Tier Redressal Machinery: Establishment and composition of District, State, and National Commissions. • Pecuniary and Territorial Jurisdiction (2026 Limits): • District: Up to ₹1 Crore. • State: ₹1 Crore to ₹10 Crore. • National: Above ₹10 Crore. • Procedure for Complaint: E-filing of complaints, place of filing, admissibility, time limit for disposal. • Appeals and Penalties: Process of appeal, penalties for non-compliance of orders.	8

Unit IV	Modern Trends, Mediation, and Product Liability • Product Liability: Definition, liability of product manufacturer, seller, and service provider. • Consumer Mediation Cell: Establishment, empanelment of mediators, mediation process, and no-appeal clause in mediation. • E-Commerce Regulations (2020 Rules): Mandatory disclosures, return/refund policies, grievance officer, prohibition of price manipulation. • Unfair Contract and Trade Practices: Definition of unfair contracts, spurious goods, and restrictive trade practices. • Case Studies: Recent landmark cases on medical negligence, banking, insurance, and e-commerce.	7

Total 50 Marks Division:

External Theory Exam (University level): Marks: 30

Internal Assessment (College Level) Marks: 20

Course teacher will have the liberty to choose from a variety of assessment tools/methods (Class test, Assignment, Record Book, Tutorial, Seminar, Case Study, Field Work, Project Work, quiz or MCQs) which may be deemed to be appropriate for assigning the relevant course outcome.

[Note: Continuous Assessment Tests (CAT) as per NEP scheme]

Reference Books:

1) Business Law for Managmentg by K.R.Bullchandani, Himalaya Pub. House Nagpur.
2) Consumer Protection in Indai : Law & Practice by Dr.H.R.Saharay, Eastern book company, Luchnow.
3) Consumer Protectin Act, 2019: A comprehensive Guide by Dr. Anil Kumar, Lexis Nexis, Gurgaon.
4) Consumer Protection Act 2019: Law, Policy and Practice by P.K.Malhotra, Bharat Law House, New Delhi.
5) अपकृतीचा कायदा व ग्राहक संरक्षण अधिनियम २०१९ लेखक निलेश म्हात्रे , शिव पब्लिकेशन , मुंबई .
6) ग्राहक संरक्षण (नवीन) अधिनियम २०१९लेखक सुधीर जे बिर्जे, साई बुक्स / अजित प्रकाशन, कोल्हापूर .

B.Com.- III (NEP) (Accounting & Taxation) Semester-V

VERTICAL- B: Minor

Level	Semester	Course Code	Course Name	Credits	Teaching Hours	University Exam Duration	Max Marks
5.5	V	401508	Cost Accounting-I	2	30	2	50

Course Outcomes:

On completion of the course 'Cost Accounting-I' students will be able to:

1. Develop a clear understanding of how businesses track expenses and why accurate cost management is vital for growth
2. Learn the practical art of managing material and labour costs ensuring that resources and use effectively
3. Gain Confidence to Prepare Cost Sheets and Tenders, Translating Theoretical knowledge in to Professional Business Documents.
4. Bridge the Gap between Cost Records and Financial Statements, Understanding Why Differences Occur and How to Reconcile Them.

Unit	Contents	No. of Periods
Unit I	**Introduction to Cost Accounting:** 1.1 Cost Concept, Meaning, Objectives, Development and Scope of Cost Accounting. Characteristics of Ideal System of Cost accounting. 1.2 Difference between Cost Control & Cost reduction, installing a Cost Accounting System. Essential of Good Cost Accounting System. 1.3 Classification of Costs, Types of Costing- Methods of Cost Accounting, Techniques of costing 1.4 Elements of Cost: Direct Material, Direct Labour, Direct Expenses, Indirect Labour, Indirect Materials, Indirect Overheads. 1.5 Cost Classification and Cost Concepts: Out of Pocket Cost, Shout Down Cost, Sunk Cost, Absolute Cost, Period Cost. Opportunity Cost Imputed Cost, Replacement Cost. Predetermined Cost, Cost Unit, Cost Centre, Profit Centre, Cost Allocation, Absorption, Apportionment	8
Unit II	**Material Cost Ascertainment –** 2.1 Purchase of Material , Purchase Cycle 2.2 Stores Organisation : Bin Card, Costing of materials 2.3 Pricing of Materials Issued: LIFO,FIFO, Simple Average Price & Weighted Average Price 2.4 Inventory Cost Control: Objectives of Material Control, Requirements 2.5 Methods and Techniques of Material Control : Budgetary technique, ABC System & Economic Order Quantity	7
Unit III	**Labour and Overhead Cost Ascertainment:** 3.1 Time Keeping, Time Booking and Payroll 3.2 Overtime and Idle Time. 3.3 Labour Turnover 3.4 Principles and Methods of Remuneration and Incentive Schemes: Price Rate System, Time Rate System, Halsey and	8

	Rowan Incentive Schemes. 3.5 Overheads : Collection, Classification, Apportionment and Allocation of Overheads , Absorption and Treatment of Over or Under Absorption of Overheads	
Unit IV	**Unit Cost:** 4.1 Preparation of Cost Sheet and Ascertainment of Profit (simple Practical Problems) 4.2 Preparation of Tender (Practical Problems) 4.3 Reconciliation of Cost & Financial Accounts, Basic practical problems	7

Total 50 Marks Division:

External Theory Exam (University level): Marks: 30

Internal Assessment (College Level) Marks: 20

Course teacher will have the liberty to choose from a variety of assessment tools/methods (Class test, Assignment, Record Book, Tutorial, Seminar, Case Study, Field Work, Project Work, quiz or MCQs) which may be deemed to be appropriate for assigning the relevant course outcome.

[Note: Continuous Assessment Tests (CAT) as per NEP scheme]

Reference Books:

1. Dr. Agrawal M.L. (2024) Cost Accounting, Sahitya Bhavan Publication, Agra.
2. Jawaharlal (2016) Cost Accounting, Tata Mcgraw-Hill Publication Co. Ltd., New Delhi.
3. Shukla M.C.,Grewal T.S. and Gupta M.P. : Cost Accounting Text and Problems, S. Chand and Co.. Ltd. New Delhi .
4. Maheshwari S.N. : Advanced Problems and Solution in Cost Accounting, Sultan Chand & Co. Ltd. New Delhi .
5. Arora M.N. Cost Accounting Principles and Practice, Vikash Publications , New Delhi .
6. Tulsian P.C. : Practical Costing, Vikash Publications New Delhi .
7. Jain S.P. & Narang K.L. : Cost Accounting Kalyani Publication New Delhi.
8. Nigam & Shrma : Practical Costing , Himalaya Publishing House, New Delhi .
9. Ali Sahnaj .S. K.,Dutta Subir & Saha Ashit Baran: Theory and Practice of Cost Accounting: S.Chand& Company Ltd. Ramnagar, New Delhi 110055.
10. . Saxena V.K. Vashist C.,D.: Cost Accounting, Sultan & Sons Pvt. Ltd. New Delhi

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11. जैन एस. पी., नारंग के. एल., चोपडा आर. के.: लागत लेखांकन, कल्याणी पब्लिकेशन्स नई दिल्ली
12. शुक्ल एस. एमः लागत लेखांकन, साहित्य भवन पब्लिकेशन,आगरा
13. अग्रवाल एम.एल. : परिव्यय लेखांकन., साहित्य भवन पब्लिकेशन,आगरा
14. जैन ए. के. : लागात लेखा,धनपतराय पब्लिशिंग कंपनी .,नई दिल्ली

मराठीः

15. जिभकाटे एल. बी.: परिव्यय आणी व्यवस्थापन लेखाकर्म, विश्व पब्लिशर्स, नागपूर
16. माहाजन वाय. आर. : परिव्यय आणी प्रबंधकीय लेखांखान, पिंपळापुरे अण्ड कंपनी, नागपुर
17. मोहरिल श्री किशोर: परिव्यय आणी प्रबंधकीय लेखांकन, दासगणू प्रकाशन, नागपूर
18. सेठी धूत : परिव्यय लेखांकन, विद्या प्रकाशन, नागपूर

B.Com.- III (NEP) (Accounting & Taxation) Semester-V

VERTICAL- B: Minor

Level	Semester	Course Code	Course Name	Credits	Teaching Hours	University Exam Duration	Max Marks
5.5	V	401509	Management Accounting-I	2	30	2	50

Course Outcomes:

On completion of the course 'Management Accounting-I', students will be able to:

1. Understand the core concepts, advantages and limitations of Management Accounting , Role of Management Accounting in Managerial Decision making.
2. Master techniques like break-even analysis to help businesses understand their profit potential under different scenarios.
3. Learn the importance of budgeting not just as a restriction, but as a roadmap for achieving future financial goals.
4. Gain Managerial efficiency, control costs and make decisions in different level of production.

Unit	Content	No. Of Periods
Unit-1	**Management Accounting :** 1.1 Meaning, Definition, Scope, Functions & Objectives 1.2 Importance and Limitations of Management Accounting, 1.3 Tools or Techniques of Management Accounting, 1.4 Distinction between Cost and Management Accounting and Financial and Management accounting, 1.5 Role of Management Accounting in Managerial Decision making	**8**
Unit-2	**Marginal Costing**: 2.1 Basic Assumptions, Features, Marginal and Cost-Volume-Profit Relationship. 2.2 Advantages & Limitations of Marginal Costing, 2.4 Break Even Point: Definition, features, Advantages and limitations, 2.5 Break Even Analysis: BEP , Advantages, limitations, Assumptions of BEP, Margin of Safety 2.6 Cost Volume Profit Analysis: Marginal cost, Contribution, Profit Volume Ratio, Applications of P/V Ratio,	**7**
Unit-3	3.1: Budget: Meaning and Definition of Budget; Characteristics of Budget; Classification of Budgets, Preparation of Budget, Essentials of Effective Budget. 3.2: Cash Budget: Objectives of Cash Budgeting, Importance of Cash Budget, Preparation of Cash Budget, Problems on Cash Budget	**8**

Unit-4	4.1: Budgetary Control: Meaning and Definition of Budgetary Control, Objectives of Budgetary Control; Limitations of Budgetary Control. 4.2: Flexible Budget: Importance of Flexible Budget, Preparation of Flexible Budget, Problems on Flexible Budget.	**7**

Total 50 Marks Division:

External Theory Exam (University level): Marks: 30

Internal Assessment (College Level) Marks: 20

Course teacher will have the liberty to choose from a variety of assessment tools/methods (Class test, Assignment, Record Book, Tutorial, Seminar, Case Study, Field Work, Project Work, quiz or MCQs) which may be deemed to be appropriate for assigning the relevant course outcome.

[Note: Continuous Assessment Tests (CAT) as per NEP scheme]

Reference Books:

1. R. K. Sawalikar Dr. R. P. Ingole Management Accounting, Das Garnu Publication, Nagpur.
2. Satish M. Inamdar: Management Accounting, Everest Publishing House,
3. N. & I. B. Sinha, Management Accounting, Himalaya Publishing House, New Delhi.
4. Dr. S. N Goyal & Dr. Manmohan: Management Accounting, Sahitya Bhawan Publications, Agra
5. Jawahar Lal: Management Accounting, Himalaya publishing House, New Delhi
6. Arora, M.N. (2020). Management Accounting. Delhi, India: Himalaya Publishing House.
7. Bhattacharyya, A. K. (2021). Essentials of Financial Accounting. Delhi, India: PHI Learning.
8. Goel, R. K. & Goel, I. (2019).Concept Building Approach to Management Accounting for 31 B.Com. Delhi, India: Cengage.
9. Goyal, B.K &Tiwari, H. N. (2022). Financial Accounting. Delhi, India: Taxmann.
10. Kishore, R. M. (2020).Financial Management. Delhi, India: Taxmann.
11. Monga, G.R. & Bahadur, R. (2021). Basic Financial Accounting. Delhi, India: Scholar Tech Press.
12. Goel, R. K., & Goel, I. (2019). Concept Building Approach to Management Accounting for B.Com(Hons.), Delhi, India: Cengage.
13. Maheshwari, S. N., & Mittal, S. N. (2019). Management Accounting. Delhi, India: Shri Mahaveer Book Depot.
14. Maheshwari, S. N., Maheshwari, S. K., & Maheshwari, S. K. (2021). Principles of Management Accounting. Delhi, India: Sultan Chand & Sons.
15. Maheshwari, S. N. (2015). Management Accounting and Financial Control. Delhi, India: Sultan Chand & Sons.
16. Shah, P. (2015). Management Accounting. Delhi, India: Oxford University Press.
17. Singh, S. (2023). Management Accounting. Delhi, India: PHI Learning Pvt. Limited.
18. Singh, S. K., & Gupta, L. (2021). Management Accounting: Theory and Practice. Delhi, India: A. K. Publications.
19. Tulsian, P. C., & Tulsian, B. (2023). Advanced Management Accounting. Delhi, India: S. Chand. Additional Read

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20. डॉ. गुप्ता एस.पी. : प्रबंधकीय लेखा-विधि, साहित्य भवन पब्लिकेशन,आगरा
21. डॉ.गुप्ता एस.पी. डॉ. गुप्ता के. एल. : प्रबंधकीय लेखाविधि, साहित्य भवन पब्लिकेशन,आगरा
22. अग्रवाल जे.के., अग्रवाल आर. के एवं वीणाः प्रबंधकीय लेखांकन, रमेशबुक डेपो,जयपुर

मराठीः

23. माहाजन वाय. आर. : परिव्यय आणी प्रबंधकीय लेखांखान, पिंपळापुरे अण्ड कंपनी, नागपुर
24. कुलकर्णी एस. टी. : प्रबंध लेखाकर्म आणि व्यवहार, बजाजपब्लिकेशन, अमरावती
25. क्ल यू..एन., कुलकर्णी एस. टी.,शास्त्री सतीश : परिव्यय आणी प्रबंधकीय लेखांखान,
26. प्रा. एम. सी. धोटे : प्रबंधकीय लेखांखान

Bachelor of Commerce III Year (NEP) Semester – V
Vertical : D- (VSC) Practical-IV

Subject Title: Internet and World Wide Web-I

Level	Semester	Course Code	Course Name	Credits	Teaching Hours	Exam Duration	Max. Marks
5.5	**V**	**401510**	Internet and World Wide Web-I	**2**	**60**	**2 Hours**	**50**

Course Outcomes: The students will be able to –

1. Familiarizing yourself with the basic concepts of Network and Internet.
2. Ground rules of the Internet.
3. The Internet enabled various services.
4. How to access information from depositories in the World Wide Web.
5. Designing Web pages and websites.

Unit	Contents	Teaching Hours
I	**1.1. Network**: Meaning of Network, Types of Network Topologies: Bus Topology, Ring Topology, Star Topology, Mesh Topology, Tree Topology, Hybrid Topology. **1.2. Types of Networks**: Local Area Network (LAN), Metropolitan Area Network (MAN), Wide Area Network (WAN). **1.3. Network Model:** Peer to Peer Network, Server based Network	**15**
II	**2.1. Internet**: Concept & uses of Internet, essential components for internet, IP address, URL, ISP. **2.2. Internet Enabled Services:** Usenet & News group, File Transfer Protocol, Internet Relay Chat, frequently asked questions, Domain name system. **2.3. Electronic Mail:** Procedure for creating new email ID, signing in to created email ID, sending email, meaning of BCC and CC, procedure to send attachment through email, deleting email. Gmail: Meaning features and uses of Gmail..	**15**
III	**3.1. Password:** Meaning of password, Process to create strong password, use of password on internet. **3.2. Captcha Code** : Meaning of Captcha Code, creating and using of Captcha Difference between Password & Captcha. **3.3 Browsers:** Concep of web Browser & Browsing Basic Functions of Web Browser. Types of Web Browsers: Text based Browser, Graphical Browser. Microsoft Edge, Google Chrome, Mozilla Fire Fox, Opera Mini.	**15**
IV	4.1 Designing website/ Webpage HTML: Concept & Features, Advantages and Limitations. 4.2 HTML: Versions of HTML, Elements in HTML, Naming scheme for HTML documents. **4.3** Structure of the home page: Explanation of structure of the home page, HTML Basic Tags, Formatting Tags and Hyperlink tags, Table Tag, Image Tag, Form Tags.	15

Batch Size: 40

Total 50 Marks Division:
External Practical Exam (College level): Marks: 30

Division of Marks for Practical

Record Preparation	**5 Marks**
Practical Performance	**15 Marks**
Viva-Voce	**5 Marks**
Conceptually Written Test	**5 Marks**
Practical Total	**30 Marks**

Internal Assessment (College Level) Marks: 20

Course teacher will have the liberty to choose from a variety of assessment tools/methods (Class test, Assignment, Record Book, Tutorial, Seminar, Case Study, Field Work, Project Work, quiz or MCQs) which may be deemed to be appropriate for assigning the relevant course outcome.

[Note: Continuous Assessment Tests (CAT) as per NEP scheme]

Course Outcomes:

Students will be able to do at the end of practical's:

1) Searching and surfing the webpages and websites.
2) Opening an E-mail account.
3) Sending the E-mail with attachment.
4) Perform the deletion of E-mail.
5) Creation of webpage by using HTML tagin Note Pad/ Word Pad.
6) Perform the Creation of webpage with HTML Basic Tag.
8)Create a webpage Hyperlink tags, Table Tag, Image Tag, Forms Tags.

List of Practical's:

1. Opened an E-mail account in G-mail, Rediff-mail.
2. Send application, Resume, Timetable by e-mail with file attachment.
3. Searching the received E-mail through date & word.
4. Deletion of e-mail.
5. Searching and surfing the website of UGC., sgbau.ac.in
6. Searching the old question paper of B.Com. final years from www.sgbau.ac.in
7. Create a Home page of your own company with HTML Basic & formatting Tags with special effects ofList & marquee Tags.
8. Naming scheme for HTML document.
9. Create a webpage of your institution with Image Tag, Forms Tags,
10. Create a Home page of "Sant Gadgebaba university" and create Hyperlinkwith "Result"webpage.

Create a webpage of Timetable using table tag.

Books Recommended:

1) AgarwalaKamlesh N. and AgarwalaDeeksha Bridge to the onlinestorefront:Macmillan India, New Delhi

2) Phillips Lee Anne, Practical HTML 4, Prentice Hall New Delhi.

3) Deitel Harvey M. and Deitel Paul J and Neita T.R. Complete Internet and World Wide Web programming Training courses, Prentice Hall, New Delhi.

4) Internet and World Wide Web Prof. Uday Srikrishna Kale, Shri SainathPrakashan, Dharmpeth Nagpur-1.

5) उदय श्रीकृष्ण काळे – इंटरनेट आणि वर्ल्ड वाईड वेब (श्री साईनाथ प्रकाशन)

6) डॉ. उदय श्रीकृष्ण काळे – संगणक परिचय व इंटरनेट

7) प्रा. बी. बी. मेस्के – HTML आणि Web Designing (निराली)

8) डॉ. विजय शिंदे – संगणक नेटवर्क व इंटरनेट

9) डॉ. रवींद्र निकम – संगणक व माहिती तंत्रज्ञान

B.Com. - III (NEP) (Accounting & Taxation) Semester-V

VERTICAL- D: SEC (Practical-III)

Level	Semester	Course Code	Course Name	Credits	Teaching Hours	University Exam Duration	Max Marks
5.5	V	401511	**Negotiable Instruments**	2	60	2	50

Course Objective

On completion of the course **Negotiable Instruments**', students will be able to:

- Understand the basics of negotiable instruments: Promissory Notes, Bills of Exchange, and Cheques.
- Explain the rules, types, and uses of negotiable instruments.
- Apply the concepts of negotiation, transfer, and endorsement of negotiable instruments.
- Transfer and endorse instruments.
- Apply negotiable instruments in banking and business.

Unit	Contents	No. of Periods
Unit I	**Promissory Notes and Bills of Exchange** (Focus: Understanding the legal basics and learning how to draft them correctly) Concept & Rules: 1.1 Basic definition and meaning of Promissory Notes and Bills of Exchange. 1.2 Essential elements: Promise/order to pay, certainty of amount, and key parties involved. 1.3 Legal validity: Stamping requirements, incomplete (inchoate) instruments, and unauthorized changes (material alterations). **Hands-on Practical:** Drafting Lab: Writing legally valid Promissory Notes and Bills of Exchange based on real business situations. Error Finding Workshop: Checking sample notes and bills to spot legal errors (e.g., missing signature, conditional terms) and deciding if they are valid. Student Deliverable: A completed Drafting & Verification Portfolio.	15

Unit II	**Cheques and Banking Safety Rules** (Focus: Understanding cheque features and practical cheque writing) Concept & Rules 2.1 Cheque as a special type of Bill of Exchange. 2.2 Types of cheques: Bearer vs. Order cheques. 2.3 Crossing mechanisms: General crossing, Special crossing, "Not Negotiable" and "Account Payee Only". **Hands-on Practical**: Cheque Writing Workshop: Practicing proper cheque writing and crossing for various banking scenarios. Security Check Lab: Analyzing real-life scenarios involving post-dated, stale, damaged, or signature-mismatched cheques. Student Deliverable: A Cheque Writing & Safety Manual	15
Unit III	**Transfer of Ownership (Negotiation & Delivery)** (Focus: How financial documents are safely passed from one person to another) Concept & Rules 3.1 Difference between simple transfer (assignment) and legal negotiation. 3.2 Methods of transfer: Simple physical handover (delivery) vs. signing over (endorsement + delivery). 3.3 Legal eligibility of parties involved in transfers. 3.4 Who is a regular Holder vs. a Holder in Due Course (HIDC) under Section 9. **Hands-on Practical:** Transfer Simulation: Role-playing how bearer and order instruments move through a chain of businesses. Ownership Verification Exercise: Tracking a cheque/bill's path to figure out who legally owns the money. Student Deliverable: A Transfer & Ownership Flowchart.	15

Unit IV	**Signing Over (Endorsements) & Legal Responsibility** (Focus: How endorsing an instrument changes legal responsibilities) Concept & Rules: 4.1 Meaning and legal rules of endorsement (Section 15). 4.2 Types of endorsements made easy: Blank/General, Full/Special, Restrictive, Partial, and Sans Recourse (without liability). 4.3 Legal liability: Who is responsible if the payment fails? Hands-on Practical Endorsement Practice Lab: Executing multi-party endorsements on the back of sample instruments. Liability Analysis: Case studies to determine who owes money when an endorsed instrument gets dishonored. Student Deliverable: An Endorsement & Legal Liability Chart	15

Batch Size 40
Total 50 Marks Division:

External Practical Exam (College level): Marks: 30

Division of Marks for Practical

Record Preparation	**5 Marks**
Practical Performance	**15 Marks**
Viva-Voce	**5 Marks**
Conceptually Written Test	**5 Marks**
Practical Total	**30 Marks**

Internal Assessment (College Level) Marks: 20
Course teacher will have the liberty to choose from a variety of assessment tools/methods (Class test, Assignment, Record Book, Tutorial, Seminar, Case Study, Field Work, Project Work, quiz or MCQs) which may be deemed to be appropriate for assigning the relevant course outcome.
[Note: Continuous Assessment Tests (CAT) as per NEP scheme]

Books:

1. Law Relating to the Negotiable Instruments Act by S.KrishnamurthiAiyar 2022, by Lexis Nexis Universal
2. Negatable Instrument Act- Law Text Book 2015, Allahabad Law Agency by R.K.Bangia.
3. Lexis Nexis The Negotiable Instruments Act by Khargamwala
4. The Negotiable Instrument Act 1881. Procedure and Practice by Dr. K.K. Khandelwal& Mohan Law House.
5. विनिमय साधने व बँकिंग व्यवहार-डॉ. एस. डी. गीते(Success Publications, Pune)
6. व्यावसायिक कायदे (Business Laws)-डॉ. व्ही. के. गुप्ता (मराठी अनुवाद) (Nirali Prakashan)
7. व्यापारी कायदा (Commercial Law)-प्रा. आर. एम. कुलकर्णी (Pragati Books Pvt. Ltd.)
8. व्यावसायिक कायदे व औद्योगिक कायदे-डॉ. बी. सी. गायकवाड (Vidya Prakashan)

B.Com.- III (NEP) (Accounting & Taxation) Semester-V

VERTICAL- F: Field Project/ Community Engagement Project (FP/CEP) (Practical) Corresponding to Major

Level	Semesters	Course Code	Course Name	Credits	Teaching Hours	Exam Duration	Max. Marks
5.5	V	401512	Field Project/ Community Engagement Project	2	60	-	50

Course Outcomes:
On completion of the course 'Field Project/ Community Engagement Project', students will be able to:

1. Encourage students to step out of the classroom and engage directly with the socio-economic realities of their local community.
2. Provide hands-on experience in identifying real-world problems, fostering a sense of social responsibility and practical problem-solving.
3. Help students apply their academic knowledge to create meaningful solutions, policies, or regulations for community issues..

Field work based on:
Assessment of this vertical shall be based on various socio-economic activities / practices.

Evaluation of Field Projects:

Module	Unit	Distribution of credit
2	Submission of Project Report, Presentation and Viva-Voce	**2**

Evaluation of the above activities done by the concern teacher internally at college level .

College Level Evaluation

Marks Distribution	Practical Performance=30 Marks and Internal Assessment= 20 Marks

Exam Pattern	PPT Presentation	15 Marks
	Viva-Voce	10 Marks
	Attendance	05 Marks
	Project Submission Record	20 Marks
Total		**50 Marks**

B.Com.- III (NEP) (Accounting & Taxation) Semester-V

Non Vertical

Compulsory Paper: Foundation of Artificial Intelligence

Program:	**B.Com. III (Accounting & Taxation)**			Semester:	V
Course:	Foundation of Artificial Intelligence		Code:		
Teaching Scheme					
Level	**Lecture**	**Hours**	**Credits**	**Internal**	**External**	**Total**
5.5	2	2	2	20	30	50

Methods of Internal Assessment (20 MARKS): 15 Marks to Class Tests, /Assignments/ Viva voce/ Presentation & 5 Marks to Attendance

External Exam College Level (Marks 30) : 30 external marks shall be based on 4 units, 15 marks to short and 15 marks to long answer type questions.

Course Objectives: To introduce AI concepts in a simple, real-life way with focus on understanding applications, ethics, and future opportunities.

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

CO	Course Outcomes	BT Level
CO-1	Explain the Basic Concepts, History, and Types of AI with Real-life Examples.	L1 – Knowledge, L2 – Understanding
CO-2	Describe AI structures and Architectures Using simple Real-World Analogies.	L2 – Understanding, L3 – Application
CO-3	Identify and analyze Applications of AI in the Area Of Arts, Commerce, Humanities, and Daily Life.	L3 – Application, L4 – Analysis
CO-4	Evaluate ethical, Social Issues and Predict Future Opportunities of AI in their Own Fields.	L4 – Analysis, L5 – Evaluation

Course Outcomes:

Explain the basic concepts, history, and types of AI with real-life examples.

Describe AI structures and architectures using simple real-world analogies.

Identify and analyze applications of AI in the area of arts, commerce, humanities, and daily life.

Evaluate ethical, social issues and predict future opportunities of AI in their own fields.

Syllabus

Unit	Contents	No. of Periods
Unit I	Introduction to Artificial Intelligence (8 Hours) Definition of AI: What is Intelligence? Natural vs. Artificial, Simple definition of AI; History & Evolution of AI: From early computers to modern AI; Types of AI: Narrow AI vs. General AI vs. Super AI; AI in Everyday Life: Google Maps, E-commerce suggestions, Chatbots, Social Media feeds; Key Components: Data, Algorithms, Computing Power	8

Unit-II	AI Structures, Architectures & Techniques (7 Hours) Basic Structure of an AI System; AI Architectures (Simplified): Rule Based System, Machine Learning, Neural Networks; Key Concepts: Knowledge Representation (using symbols, facts), Search & Problem Solving (maze example, finding Shortest Route), Natural Language Understanding (Google Translate, Chatbots)	7
Unit-III	Applications of AI in Society (7 Hours) AI in Different Fields: Education (Personalized learning apps, plagiarism checkers), Healthcare (Disease prediction, medical Chatbots), Commerce (Fraud detection in banking, stock market predictions, customer support), Daily Life (Smart home devices, language translation, travel assistants); AI & Decision Making: Hiring, Loan Approval, Court Decisions; Advantages of AI, Limitations of AI	7
Unit-IV	Ethical, Social & Future Aspects of AI (8 Hours) Ethical Concerns in AI: Privacy Issues (CCTV, Online data), Bias & Fairness (AI Preferring Certain Groups), Job Displacement (Automation Replacing Humans); Responsible AI: Transparency, Accountability, Human Oversight; Future Trends in AI: Self-driving Cars, AI in Governance, Creative Industries, AI and You (Career Perspective): Opportunities in Digital Marketing, Content Creation, Business Analytics, HR Tech, Creative Industries (Non-programming Roles)	8

Reference Books:

Textbook: Melanie Mitchell – Artificial Intelligence: A Guide for Thinking Humans Reference Books:

1. Boden, Margaret A., Artificial Intelligence: A Very Short Introduction
2. Elaine Rich – Artificial Intelligence (3rd Edition)
3. Godbole, Achyut, Artificial Intelligence (आर्टीफिशयल इनटेलिजेन्स), Book ganga Publication.
4. Kulkarni, Dr. Anand, आर्टीफिशयल इनटेलिजेन्सच्या वाटेवर, Sakal Media Pvt. Ltd.
5. Stuart Russell – Human Compatible (2019)
6. Thorpe, Josh, AI for Students: Creative Hacks for Academic Success, Promplty Books

B.Com. - III (NEP) (Accounting & Taxation) (Semester-VI)

VERTICAL- A: Major

Level	Semester	Course Code	Course Name	Credits	Teaching Hours	University Exam Duration	Max Marks
5.5	VI	401600	Advanced Cost Accounting	2	30	2	50

Course Outcomes:

On completion of the course 'Advanced Cost Accounting', students will be able to:

1. Track Project Expenses: Use job costing techniques to accurately monitor and allocate costs to specific customer orders.
2. Analyze Profitability: Calculate profits or losses for individual projects and specific batches, such as those found in the pharmaceutical or electronics industries.
3. Manage Contracts: Understand the core concepts of contract costing, including revenue recognition, budgeting, and performance strategy, while calculating profits on both completed and incomplete projects.
4. Acquire skills in calculating Manufacturing Costs: Calculate total and per-unit costs for manufacturing processes, including the management of normal and abnormal wastage and inventory.

Unit	Contents	No. of Periods
Unit I	1.1 Job Costing: Features of Job Costing, 1.2 Advantages of Job Costing, Limitations of Job Costing, 1.3 Preparation of Job Card and Cost Sheet, 1.4 Practical Problems on Job Cost Sheet	7
Unit II	2.1 Batch Costing: Essential features of Batch Costing, Economic Batch Quantity (EBQ) 2.2 Difference between Job Costing and Contract Costing 2.3 Applications of Batch Costing (Practical Problems)	7
Unit III	Contract Costing: 3.1 Features of Contract Costing, Elements of Contract Cost 3.2 Concepts of Work Certified & Work Uncertified, Types of Contracts 3.3 Accounting of Costs of Contract 3.4 Profit on Complete Contract, Practical Problems 3.5 Profit on Incomplete contract, Practical problems	8
Unit IV	**Process Costing :** 4.1. Process costing V/s Job/Batch costing, Features of Process Costing , Elements of Process Cost 4.2 Preparation of Process Account, Losses in Process costing: Normal and Abnormal Losses, Abnormal Gain 4.3 Practical Problems Simple and related to Normal loss Abnormal Loss and Abnormal Gain.	8

Total 50 Marks Division:
External Theory Exam (University level): Marks: 30
Internal Assessment (College Level) Marks: 20
Course teacher will have the liberty to choose from a variety of assessment tools/methods (Class test, Assignment, Record Book, Tutorial, Seminar, Case Study, Field Work, Project Work, quiz or MCQs) which may be deemed to be appropriate for assigning the relevant course outcome.
[Note: Continuous Assessment Tests (CAT) as per NEP scheme]

Reference Books:

20. Dr. Agrawal M.L. (2024) Cost Accounting, Sahitya Bhavan Publication, Agra.
21. Jawaharlal (2016) Cost Accounting, Tata Mcgraw-Hill Publication Co. Ltd., New Delhi.
22. Shukla M.C.,Grewal T.S. and Gupta M.P. : Cost Accounting Text and Problems, S. Chand and Co.. Ltd. New Delhi .
23. Maheshwari S.N. : Advanced Problems and Solution in Cost Accounting, Sultan Chand & Co. Ltd. New Delhi .
24. Arora M.N. Cost Accounting Principles and Practice, Vikash Publications , New Delhi .
25. Tulsian P.C. : Practical Costing, Vikash Publications New Delhi .
26. Jain S.P. & Narang K.L. : Cost Accounting Kalyani Publication New Delhi.
27. Nigam & Shrma : Practical Costing , Himalaya Publishing House, New Delhi .
28. Ali Sahnaj .S. K.,Dutta Subir & Saha Ashit Baran: Theory and Practice of Cost Accounting: S.Chand& Company Ltd. Ramnagar, New Delhi 110055.
29. . Saxena V.K. Vashist C.,D.: Cost Accounting, Sultan & Sons Pvt. Ltd. New Delhi
30. Gupta M.P. : Cost Accounting for CA- PCCS, Sultan & Sons Pvt. Ltd. New Delhi
31. Kishore Ravi: Cost & Management Accounting Taxmann Allied Services, Pvt. Ltd. New Delhi

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32. जैन एस. पी., नारंग के. एल., चोपडा आर. के.: लागत लेखांकन, कल्याणी पब्लिकेशन्स नई दिल्ली
33. शुक्ल एस. एमः लागत लेखांकन, साहित्य भवन पब्लिकेशन,आगरा
34. अग्रवाल एम.एल. : परिव्यय लेखांकन., साहित्य भवन पब्लिकेशन,आगरा
35. जैन ए. के. : लागात लेखा,धनपतराय पब्लिशिंग कंपनी .,नई दिल्ली

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36. जिभकाटे एल. बी.: परिव्यय आणि व्यवस्थापन लेखाकर्म, विश्व पब्लिशर्स, नागपूर
37. माहाजन वाय. आर. : परिव्यय आणि प्रबंधकीय लेखांखान, पिंपळापुरे अण्ड कंपनी, नागपुर
38. मोहरील श्री किशोर: परिव्यय आणि प्रबंधकीय लेखांकन, दासगणू प्रकाशन, नागपूर
39. सेठी धूत : परिव्यय लेखांकन, विद्या प्रकाशन, नागपू

B.Com.- III (NEP) (Accounting & Taxation) Semester-VI

VERTICAL- A: Major

Level	Semester	Course Code	Course Name	Credits	Teaching Hours	University Exam Duration	Max Marks
5.5	VI	401601	Advanced Management Accounting	2	30	2	50

Course Outcomes:

On completion of the course 'Advanced Management Accounting', students will be able to:

5. Evaluate a company's financial performance by utilizing various ratio analysis techniques.
6. Enable students to evaluate the corporate financial performance by learning the calculation and interpretation of various profitability, return, earning and turnover ratios as stated in syllabus
7. Analyze cash flow statements to understand a company's liquidity, solvency and its ability to effectively convert profits into cash.
8. Understand how to set up responsibility centers and prepare performance reports to track cost, revenue and profit centers.

Unit	Content	No of periods
Unit-1	**Ratio Analysis:** 1.1 Meaning, Objectives, Form of Expression of Ratio, 1.2 Advantage and Limitations of Ratio Analysis. 1.3 Classification of Ratios (Theory Only) 1.4 **Liquidity Ratios:** Current Ratio, Liquid (Quick/ Acid Test) Ratio, Absolute Liquid Ratio, **General Profitability Ratio :** 1.5 Based on Margin on sales: Gross Profit Ratio, Net Profit ratio, Operating Profit Ratio. Operating Expenses Ratio 1.6 Practical problems on the Ratios marked in 1.4 & 1.5	**8**
Unit-2	**Ratios Analysis:** 2.1 Return based Ratio: Return of Proprietors Funds Or share holder's Investment Return on Equity Capital, Return in Capital Employed, Return on Fixed and Total Assets 2.2 Earnings per share, Dividend per Share, P.E. Ratio, Dividend Payout Ratio 2.3 Turnover Ratios: Stock Turnover, Debtors Turnover ratios, Creditors Turnover ratio, 2.4 Practical Problems on the Ratios mentioned in Unit 2.	**7**

Unit-3	**Cash Flow Statement** 3.1 Meaning and Need of Cash Flow Statement 3.2 Component of Cash Flow Statement 3.3 Simple Problems on Cash Flow Statement (as per AS-3)	**8**
Unit-4	**Responsibility Accounting**: 4.1 Meaning and Need for Responsibility Accounting, Types of Responsibility Centers. 4.2 Performance Measurement in Responsibility Accounting 4.3 Concept of Cost Revenue, Profit and Responsibility Centers	**7**

Total 50 Marks Division:
External Theory Exam (University level): Marks: 30
Internal Assessment (College Level) Marks: 20
Course teacher will have the liberty to choose from a variety of assessment tools/methods (Class test, Assignment, Record Book, Tutorial, Seminar, Case Study, Field Work, Project Work, quiz or MCQs) which may be deemed to be appropriate for assigning the relevant course outcome.
[Note: Continuous Assessment Tests (CAT) as per NEP scheme]

Reference Books:

1. Sawalikar R. K Dr. Ingole R. P. : Management Accounting, Das Garnu Publication, Nagpur.
2. Inamdar Satish M.: Management Accounting, Everest Publishing House,
3. N. & Sinha I. B., Management Accounting, Himalaya Publishing House, New Delhi.
4. Dr. Goyal S. N & Dr. Manmohan: Management Accounting, Sahitya Bhawan Publications, Agra
5. Jawahar Lal: Management Accounting, Himalaya publishing House, New Delhi
6. Khan M.Y. and Jain P.K.: Management Accounting: Tata Mcgraw-Hill Publishing Co. Ltd., New Delhi.
7. Kaplan R.S. and Atkison A. : Advanced Management Accounting: Prentice India International.
8. Gupta S.P.: Management Accounting, Sahitya Bhawan, Publication Agra

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9. डॉ. गुप्ता एस.पी. : प्रबंधकीय लेखा-विधि, साहित्य भवन पब्लिकेशन,आगरा
10. डॉ.गुप्ता एस.पी, डॉ. गुप्ता के. एल. : प्रबंधकीय लेखाविधि, साहित्य भवन पब्लिकेशन,आगरा
11. अग्रवाल जे.के., अग्रवाल आर. के एवं वीणाः प्रबंधकीय लेखांकन, रमेशबुक डेपो,जयपुर

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12. माहाजन वाय. आर. : परिव्यय आणी प्रबंधकीय लेखांखान, पिंपळापुरे अण्ड कंपनी, नागपुर
13. कुलकर्णी एस. टी. : प्रबंध लेखाकर्म आणि व्यवहार, बजाजपब्लिकेशन, अमरावती
14. शुक्ल यू..एन., कुलकर्णी एस. टी.,शास्त्री सतीश : परिव्यय आणी प्रबंधकीय लेखांखान,
15. उखळकरः परिव्यय लेखांखान : पिंपळापुरे अण्ड कंपनी, नागपुर
16. प्रा. एम. सी. धोटे : प्रबंधकीय लेखांखान

B.Com.- III (NEP) (Accounting & Taxation) Semester-VI

VERTICAL- A: Major

Level	Semester	Course Code	Course Name	Credits	Teaching Hours	University Exam Duration	Max Marks
5.5	VI	401602	Indirect Tax	2	30	2	50

Course Outcomes:

On completion of the course 'Indirect Tax' students will be able to:

1 Define IGST and CGST

2. Understand provisions of Indirect Tax

3. Differentiate between direct tax and indirect tax.

Note: The syllabus must be understood, keeping in view the provisions of Companies Act, 2013

Unit	Contents	No. of Periods
Unit I	1.1 Concept of goods and service tax GST, Main features of GST implemented in India, 1.2 Background, Causes for adoption and implementation of GST, 1.3 Existing Indirect Tax Structure in India; Central Taxes and State Taxes 1.4 Favorable impacts and difficulties of GST, 1.5 Evaluation and suggestion of GST, Classification of GST Dual and Integrated GST, Important terms	8
Unit II	2.1 Registration under GST provision and process. Amendment and cancellation of registration, 2.2 Practical problems relating to registration. 2.,3 Supply of goods and services-Meaning, Scope and types. 2.4 Determination of time and place of supply of goods and services. 2.4 Levy and collection of tax. 2.5. List of exempted goods and services with practical problems.	7
Unit III	3.1 Determination of taxable value of goods and services. 3.2 Items included and deductions against taxable value. 3.3 Practical problems related to computation of taxable value of goods and services supplied. 3.4 Tax rates applicable on supply of goods and services. 3.5 Practical problems relating to calculation of GST payable on goods and services supplied.	`
Unit IV	4.1 Composition levy- eligibility, provisions, rules, rates and practical problems. 4.2 Provisions and rules regarding input tax credit. Practical problems relating to calculation of ITC.	7

	4.3 Performa and preparation of tax invoice. Payment of GST, Return and assessment provision and process. Job work and reverse charge-provisions and rules. Maintenance of accounts and records. Refund of tax.	

Total 50 Marks Division:

External Theory Exam (University level): Marks: 30

Internal Assessment (College Level) Marks: 20

Course teacher will have the liberty to choose from a variety of assessment tools/methods (Class test, Assignment, Record Book, Tutorial, Seminar, Case Study, Field Work, Project Work, quiz or MCQs) which may be deemed to be appropriate for assigning the relevant course outcome.

[Note: Continuous Assessment Tests (CAT) as per NEP scheme]

Reference Books:

https://www.rccmindore.com/wp-content/uploads/2021/01/GST_Hons_III_2021.pdf

1) GST & Allied Laws by CA A Justin Christopher, Taxmann's Publication Pvt. Ltd.Jhajjar Haryana.

2) Indirect Taxation by V. Balchandran, Sultan Chand & Sons, New Delhi.

3) Classification of Goods & Services by Kishore Harjani, Centax Law Publicatins Pvt.Ltd.

4) **वस्तू व सेवा कर (**GST) – Success Publications, Pune

5) GST (**वस्तू व सेवा कर)** – Nirali Prakashan, Pune

6) GST – **सिद्धांत व व्यवहार** – Diamond Publications

7) GST **कायदा व व्यवहार** – Saket Publications

B.Com. - III (NEP) (Accounting & Taxation) Semester-VI

VERTICAL- A: Major

Level	Semester	Course Code	Course Name	Credits	Teaching Hours	University Exam Duration	Max Marks
5.5	VI	401603	**Indian Competition Act 2002**	2	30	2	50

Course Outcomes:

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

1. To provide students with a comprehensive understanding of the legal and economic framework governing competition in India.

2. To analyse the provisions of the Competition Act, 2002, relating to anti-competitive agreements, abuse of dominant position, and regulation of combinations.

3. To examine the role, powers, and functions of the Competition Commission of India (CCI) in enforcing market discipline.

4. To develop analytical skills regarding contemporary antitrust issues, corporate compliance, and fair-trade practices in modern commerce.

Unit	Contents	No. of Periods
Unit I	**Introduction and Evolution of Competition Law**: Historical Background: Shift from MRTP Act, 1969 to the Competition Act, 2002; Raghavan Committee recommendations. Core Concepts: Meaning and importance of competition; objectives and scheme of the Competition Act, 2002. Key Definitions: Enterprise, relevant market (relevant product market and relevant geographic market), consumer, person, and cartel.	7
Unit II	**Anti-Competitive Agreements:** Concept of Agreements: Definition and scope under Section 3. Horizontal Agreements: Cartels, price-fixing, market allocation, bid-rigging; presumption of appreciable adverse effect on competition (AAEC). Vertical Agreements: Tie-in arrangements, exclusive supply/distribution agreements, refusal to deal, resale price maintenance. Exemptions: Intellectual Property Rights (IPR) protections and cooperative agreements.	7
Unit III	**Abuse of Dominant Position and Regulation of Combinations**: Abuse of Dominant Position (Section 4): Concept of dominance; determination of dominant position; practices constituting abuse (predatory pricing, unfair conditions, limiting production/market access, denial of market access). Regulation of Combinations (Sections 5 & 6): Definition of combinations (mergers, acquisitions, and amalgamations); thresholds for assets and turnover; role of the CCI in pre-merger notification and	8

	approval	
Unit IV	**Enforcement Machinery and Contemporary Issues:** Authorities: Establishment, composition, powers, and functions of the Competition Commission of India (CCI). Appellate Mechanism: Role of the National Company Law Appellate Tribunal (NCLAT) and Supreme Court appeals. Penalties and Enforcement: Power to issue directions, interim orders, and imposition of penalties for non-compliance and cartelization. Emerging Trends: Intersection of competition law with digital markets, big tech, and fair business practices.	8

Total 50 Marks Division:

External Theory Exam (University level): Marks: 30

Internal Assessment (College Level) Marks: 20

Course teacher will have the liberty to choose from a variety of assessment tools/methods (Class test, Assignment, Record Book, Tutorial, Seminar, Case Study, Field Work, Project Work, quiz or MCQs) which may be deemed to be appropriate for assigning the relevant course outcome.

[Note: Continuous Assessment Tests (CAT) as per NEP scheme]

Reference Books :

1. Competition Act 2002 by Dr. V.K.Agrawal, Bharat Law House, New Delhi.
2. Competition Act 2002 Law & Practice by VidhiMadaanChadda, Bloomsbury Professaal in India.
3. Competition Act 2002 – Principals & amp; Pracyices by Dr. V.K.Agrawal- Bharat Law House.
4. Competition Law in India – T. Ramappa, Publication: Oxford University Press (OUP)
5. Competition Law – Avtar Singh, Publication: Eastern Book Company (EBC)
6. Competition Law in India – S.M. Dugar,Publication: LexisNexis India
7. Competition Law: Principles and Practice – S.M. Dugar & N. Dugar,Publication: LexisNexis
8. Competition Law – Richard Whish & David Bailey,Publication: Oxford University Press
9. Competition Law – A. Kumar,Publication: Allahabad Law Agency

B.Com.- III (NEP) (Semester-VI)

VERTICAL- A: Major Elective (Accounting & Taxation)

Group-A Paper-I

Level	Semester	Course Code	Course Name	Credits	Teaching Hours	University Exam Duration	Max Marks
5.5	VI	401604	Accounts for Banking and Insurance Companies	2	30	2 Hrs	50

Course Outcomes:

On completion of the course Accounts for Banking and Insurance Companies students will be able to:

1. Understand Banking Systems: Comprehend the structure of the banking sector, including the role of the RBI and current reforms.
2. Prepare Bank Accounts: Master the preparation of financial statements (Balance Sheets and Profit & Loss accounts) for banking companies using the required schedules.
3. Navigate Insurance Accounts: Analyze the structure of general insurance policies and understand the fundamental differences between life, fire and marine insurance.
4. Handle Insurance Financials: Construct revenue accounts and balance sheet, General insurance companies, ensuring all regulatory schedules are correctly applied.

Unit	Content	No of periods
Unit-1	**Introduction to Banking Company:** i**) Legal Provisions:** (a) Restriction on Business (b) Non-Banking Assets and its Disposal (c)Capital Structure (d) Reserve Fund (e) Statutory Reserve (f) Cash Reserve (g) Reconstruction on Loans and Advances (h) Bills for Collection (i) Acceptance, Endorsement and Other Obligations (j) Rebate on Bills Discounted (k) Letter of Credit and Traveller's Cheques (1) Provision for Bad and Doubtful Debts (m) Provision for Taxation (n) Provisions and Contingencies (0) Accounting Year ii) **Non Performing Assets** (NPA): Non Performing Assets (NPA), Meaning, Classification of Assets, Provision Against Various Assets,	**8**
Unit-2	**Final Accounts of Banking Company**: Books of Accounts, Preparation of Final Account, The Third Schedule- From 'A'- Form of Balance Sheet, Form 'B'- From of Profit and Loss Account, Guidelines of RBI for Compilation of Financial Statements. Practical Problems on Final Accounts of Banking Company	**7**

Unit-3	**Accounts of General Insurance Business**: 1. Introduction, Meaning and Definition of Insurance, Nature of Insurance, Categories of Insurance, Types of Insurance, 2. Comparison between Life Insurance and Fire and Marine Insurance. 3. Revenue Account: Preparation of Financial Statements: i) Form B-RA ii) Form B-PL iii) Form B-BS 10.3 4. Schedule Forming part of Financial Statements: i) Schedule-1: Premium Earned (Net) ii) Schedule 2: Claims Incurred (Net) iii) Schedule-3: Commission iv) Schedule - 4: Operating Expenses Related to Insurance 5. Practical Problems	**8**
Unit-4	**Accounts of General Insurance Business:** **1. Balance Sheet:** Schedule forming part of Balance Sheet i) Schedule - 5: Share Capital ii) Schedule - 5A: Share Capital Pattern of Shareholding **iii)** Schedule - 6: Reserves and Surplus **iv)** Schedule - 7: Borrowings **v)** Schedule - 8; Investment **vi)** vi) Schedule - 9: Loans **vii)** vii) Schedule-10: Fixed Assets **viii)** viii) Schedule-11: Cash and Bank Balances **ix)** ix) Schedule - 12: Advances and Other Assets **x)** Schedule - 13: Current Liabilities **xi)** Schedule - 14: Provisions **xii)** Schedule - 15: Miscellaneous Expenses **2.** Practical Problems on Final Accounts	**7**

Total 50 Marks Division:
External Theory Exam (University level): Marks: 30
Internal Assessment (College Level) Marks: 20
Course teacher will have the liberty to choose from a variety of assessment tools/methods (Class test, Assignment, Record Book, Tutorial, Seminar, Case Study, Field Work, Project Work, quiz or MCQs) which may be deemed to be appropriate for assigning the relevant course outcome.
[Note: Continuous Assessment Tests (CAT) as per NEP scheme]

Reference Books:

5. Shukla M.C. & Grewal T.S. : Advanced Accounting S. Chand & Co. , New delhi
6. Gupta R.L. & Radhaswamy M. : Company Accounts Sultan Chand & Sons, New Delhi
7. Maheshwari S.N. : Corporate Accounting, Vikash Publishing House, New Delhi
8. Lal B.M., Nigam & Shrma G.L.

9. JAIN S.P. & Narang K.L. : Advanced Accounting, Kalyani Publishers, New Delhi
10. Jain D.C., Khandelwal M.C. & Parik H.S.: Higher Accounting (Theory And Practice), Ramesh Book Depot, Jaipur
11. Triphati V .K,, Gupta R.K. & Prabha Agrawal: Corporate Accounting,Ramprasd Publication, Agra-3
12. Prof. Basu Aitabha & Datta Sibosish: Corporate Accounting, Tee Dee Publication Culcutta
13. Singhal R.S. : Corporate Accounting, V.K.Gopal Publication, New Dlhi
14. Singh S.K. & Mehta B.K. , Corporate Accounting, Rajeeb Bansal's SBPD Publication-Agra

BCOM III Sem VI
Vertical A Major Elective: - E-Commerce II
Group-A Paper-II

Level	Semester	Course code	Course Name	Credit	Teaching Hours	University Exam Duration	Max Marks
5.5	VI	401605	E Commerce II	2	30	2 Hrs	50

Course Outcomes:

Upon completion of this course students will

- Acquire knowledge of Online Business Model.
- Grasp the complete Exposure to E commerce Operations.
- Demonstrate through understanding of Digital tractions and Legal Framework.

Units	Contents	No. of Periods
I	**Legal and Ethical issues in E-Commerce** 1.1- Information technology Act 2000 1.2- Data protection, Digital signature, Electronic contract 1.3-Consumer protection in Online transactions 1.4-Ethical issues in digital Business & Customer privacy, Social & environmental responsibility	7
II	**Digital marketing and customer relationship** 2.1-SEO-Search Engine Optimization, SEM- Search Engine Marketing 2.2- Social media marketing using Instagram and Facebook 2.3- Email marketing and Content marketing, Online Advertising 2.4- CRM -customer relationship Management & Customer Services, Retention strategies	8
III	**Supply chain logistics Management** 3.1- Importance and objectives of Supply chain Logistic management 3.2-Order processing System 3.3-Inventory Warehouse management 3.4-Reverse Logistics (Return and Refund) & Logistics Partners	7
IV	**Emerging Trends in E-Commerce** 4.1-Artificial Intelligence and chat bots, Quick Commerce & Cloud Computing 4.2-Big data analysis 4.3-Block chains in E-commerce 4.4-Infiuencer Marketing & AR- Augmented Reality /VR- Virtual Reality, 3D product visualization	8

Total 50 Marks Division:

External Theory Exam (University level): Marks: 30

Internal Assessment (College Level) Marks: 20

Course teacher will have the liberty to choose from a variety of assessment tools/methods (Class test, Assignment, Record Book, Tutorial, Seminar, Case Study, Field Work, Project Work, quiz or MCQs) which may be deemed to be appropriate for assigning the relevant course outcome.

[Note: Continuous Assessment Tests (CAT) as per NEP scheme]

Internal Assessment Scheme

1. Out of 20 internal marks 10 Marks will be based on continue evaluation of the student, assignment, seminar, web-site visit /Industrial visit and project report and 10 marks for Unit Test.
2. Student will have to work under the guidance of the teacher and submit project report before fifteen days of the commencement of the theory examination.

BOOKS RECOMMENDED:

1. Agrawal Kamalesh N and Agrawal Deeksha: Bride to Online Storefront, Macmillan India, New Delhi.
2. Agarwala Kamalesh N. and Agrawal Deeksha: Business on the Net- Introduction to e-Commerce; Macmillan India, New Delhi
3. Agarwala Kamalesh N. and Agrawal Deeksha: Bulls, Bears and The Mouse-An Introduction to Online Stock Market Trading; Macmillan India, New Delhi.
4. Tiwari Dr. Murli Dr. Education and E-Governance; Macmillan India, New Delhi.
5. ग्राहक संबंध व्यवस्थापन (CRM) – डॉ. संजय शिंदे, विद्या बुक्स, औरंगाबाद
6. पुरवठा साखळी व्यवस्थापन (Supply Chain Management) – डॉ. एम. व्ही. कुलकर्णी, प्रशांत पब्लिकेशन्स
7. ई-कॉमर्स : संकल्पना व व्यवहार – डॉ. एस. ए. देशमुख, निर्मल प्रकाशन, पुणे
8. डिजिटल मार्केटिंग – डॉ. प्रफुल्ल जोशी, डायमंड पब्लिकेशन्स, पुणे
9. विपणन व्यवस्थापन (Marketing Management) – डॉ. सी. बी. गुप्ता (मराठी आवृत्ती), निर्मल प्रकाशन

B.Com. - III (NEP) (Accounting & Taxation) Semester-VI

VERTICAL- A: Major Elective

Group-B Paper-I

Level	Semester	Course Code	Course Name	Credits	Teaching Hours	University Exam Duration	Max Marks
5.5	VI	401606	Indian Accounting Standards	2	30	2 Hrs.	50

Course Outcomes:
On completion of the course 'Indian Accounting Standards', students will be able to:

1. Understand the framework of Ind AS & Financial Instruments.
2. Apply Revenue Recognition principles Under Ind AS-115.
3. Analyse Property, Plant and Equipment Under Ind AS-16
4. Understand for Lease Accounting under AS-116

Unit	Contents	No. of Periods
Unit I	***Overview of Ind AS Framework & Financial Instruments*** A] Part I – Introduction to Ind AS & Scheduled III – Division II & Ind AS 1 - Presentation of Financial Statements B] Part II – Financial Instruments: Scope & Definition	8
Unit II	***Ind AS 115 – Revenue from Contracts with Customers*** A] Scope and Objective of Ind AS 115 B] Five-Step Model for Revenue Recognition C] Contract Costs and Contract Modifications D] Disclosure Requirements under Ind AS 115	7
Unit III	**Recognition Criteria and Initial Measurement** B] Subsequent Measurement: Cost Model vs Revaluation Model C] Depreciation, Impairment, and Derecognition D] Disclosure Requirements under Ind AS 16	8
Unit IV	***Indian AS 116 – Leases*** A] Scope of the Indian AS. B] Lessee Accounting C] Lessor Accounting D] Presentation and Disclosure Requirements under Ind AS 116	7

Total 50 Marks Division:
External Theory Exam (University level): Marks: 30

Internal Assessment (College Level) Marks: 20

Course teacher will have the liberty to choose from a variety of assessment tools/methods (Class test, Assignment, Record Book, Tutorial, Seminar, Case Study, Field Work, Project Work, quiz or MCQs) which may be deemed to be appropriate for assigning the relevant course outcome.

[Note: Continuous Assessment Tests (CAT) as per NEP scheme]

References:

1. Dr. D.S. Rawat & C.A. Nazer Shroff : Students Guide to Accounting Standards Taxmann, Publications (P) Ltd. Jhajjar (Haryana)
2. C.A. D.G. Shrma Fundamentals of Accounting, Taxmann, Publications (P) Ltd. Jhajjar (Haryana)
3. Sehar B. Saravana Prasath : Ready Referencer on Accounting, CCH a Wolters Kluwer Bussiness Haryana
4. B.D. Chatergi & Jainander Jain: Illustrated Guide to Indian Acccounting Standardss Tax (IND-AS), Taxmann, Publications (P) Ltd. Jhajjar (Haryana)
5. Dr. Fazal Ahmad : Hand Book pf Financial Accounting Standards,

B.COM. III- (NEP) (Accounting & Taxation) Semester. VI

Vertical A: Major Elective
Group-B Paper-II

Level	Semester	Course code	Course Name	Credit	Teaching Hours	University Exam Duration	Max Marks
5.5	VI	401607	**Financial Crime & Cyber Law**	02	30	2 Hrs.	50

Course Outcomes:
Upon completion of this course students will

- Understand the basics of financial crimes and frauds.
- Explain money laundering and the role of regulatory authorities.
- Understand cyber laws, cyber crimes and cyber security.
- Apply legal and preventive measures to control financial and cyber crimes.

Units	Contents	No. of Periods
I	**Fundamentals of Financial Crime** 1.1 Financial Crime: Meaning, Nature and Scope. 1.2 Financial Crimes: Types, Causes and Impact (White Collar Crime). 1.3 Banking and Financial Frauds: Meaning, Causes, Prevention and Legal Aspects. 1.4 Corporate Fraud: Corporate and Financial Statement Fraud – Detection, Prevention and Regulatory Framework.	7
II	**Financial Crime Prevention and Regulatory Framework** 2.1 Money Laundering: Meaning, Types, Process, Prevention; Tax Evasion, Hawala, Counterfeit Currency. 2.2 Investment Frauds: Ponzi and Pyramid Schemes – Meaning, Features and Prevention. 2.3 AML Framework: PMLA, AML and KYC. 2.4 Regulatory Authorities: Role of RBI, SEBI, FIU-IND, ED and Financial Crime Case Studies.	8
III	**Fundamentals of Cyber Law and Cyber Crimes** 3.1 Basics of Cyber Law: Meaning, Scope, Cyber Space. 3.2 Cyber Crimes: Types, Hacking, Phishing, Identity Theft, Cyber Stalking. 3.3 Cyber Threats: Malware, Ramsomware, Email Spoofing, Online Banking and UPI Frauds. 3.4 Legal Framework: Information Technology Act, 2000 – Objectives and Key Provisions.	7
IV	**Cyber Security and Cyber Law:** 4.1-Digital Records and Privacy: Electronic Records, Digital Signatures, E-Commerce, Data Protection. 4.2 Investigation and Enforcement: Cyber Investigation, Digital Forensics, CERT-In, Cyber Police 4.3-Cyber Security Measures: Passwords, Firewalls, Antivirus, Encryption, Safe Digital Payments. 4.4-Emerging Trends: Cyber Crime Case Studies, AI, FinTech, Crypto currency.	8

Total 50 Marks Division:
External Theory Exam (University level): Marks: 30
Internal Assessment (College Level) Marks: 20
Course teacher will have the liberty to choose from a variety of assessment tools/methods (Class test, Assignment, Record Book, Tutorial, Seminar, Case Study, Field Work, Project Work, quiz or MCQs) which may be deemed to be appropriate for assigning the relevant course outcome.
[Note: Continuous Assessment Tests (CAT) as per NEP scheme]

Books Recommended :

1) Forensic Accounting and Fraud Examination – Mary Jo Kranacher, Richard Riley Jr. & Joshph T. Wells, John Wiley & Sons, Inc. Hoboken,New Jersey, (USA)

2) Corporate Frauds and their Regulation in India – N. Venkatesan, LexixNexis Butterworths Wadhwa, Nagpur.

3) Money Laundering : Law and Practice – K.C.Mishra, Commercial Law Publishers (India) Pvt.Ltd. New Delhi.

4) Principles and Practice of Banking- Indian Institute of Banking & Finance (IIBF), Macmillan Education India Pvt. Ltd. New Delhi.

5) Cyber Law : Text & Cases – Vakul Sharma, McGraw Hill Education (India) Pvt. Ltd, New Delhi.

6) Cyber Law in India- Pawan Duggal LexixNexis Burtterworths Wadhwa, Nagpur.

7) Cyber Security – Nina Godbole & Sumit Belapure, Wiley India Pvt. Ltd. New Delhi

8) Information Technology Act, 2000 (Updated Edition) Universal Law Publishing Co.Ltd, New Delhi..

B.Com. - III (NEP) (Accounting & Taxation) Semester-VI

VERTICAL- B: Minor

Level	Semester	Course Code	Course Name	Credits	Teaching Hours	University Exam Duration	Max Marks
5.5	VI	401608	Cost Accounting-II	2	30	2	50

Course Outcomes:

On completion of the course 'Cost Accounting-II', students will be able to:

5. Track Project Expenses: Use job costing techniques to accurately monitor and allocate costs to specific customer orders.
6. Analyze Profitability: Calculate profits or losses for individual projects and specific batches, such as those found in the pharmaceutical or electronics industries.
7. Manage Contracts: Understand the core concepts of contract costing, including revenue recognition, budgeting, and performance strategy, while calculating profits on both completed and incomplete projects.
8. Acquire skills in calculating Manufacturing Costs: Calculate total and per-unit costs for manufacturing processes, including the management of normal and abnormal wastage and inventory.

Unit	Contents	No. of Periods
Unit I	1.1 Job Costing: Features of Job Costing, 1.2 Advantages of Job Costing, Limitations of Job Costing, 1.3 Preparation of Job Card and Cost Sheet, 1.4 Practical Problems on Job Cost Sheet	7
Unit II	2.1 Batch Costing: Essential features of Batch Costing, Economic Batch Quantity (EBQ) 2.2 Difference between Job Costing and Contract Costing 2.3 Applications of Batch Costing (Practical Problems)	7
Unit III	Contract Costing: 3.1 Features of Contract Costing, Elements of Contract Cost 3.2 Concepts of Work Certified & Work Uncertified, Types of Contracts 3.3 Accounting of Costs of Contract 3.4 Profit on Complete Contract, Practical Problems 3.5 Profit on Incomplete contract, Practical problems	8
Unit IV	**Process Costing :** 4.1 Process costing V/s Job/Batch costing, Features of Process Costing , Elements of Process Cost 4.2 Preparation of Process Account, Losses in Process costing: Normal and Abnormal Losses, Abnormal Gain 4.3 Practical Problems Simple and related to Normal loss, Abnormal Loss and Abnormal Gain.	8

Total 50 Marks Division:
External Theory Exam (University level): Marks: 30
Internal Assessment (College Level) Marks: 20
Course teacher will have the liberty to choose from a variety of assessment tools/methods (Class test, Assignment, Record Book, Tutorial, Seminar, Case Study, Field Work, Project Work, quiz or MCQs) which may be deemed to be appropriate for assigning the relevant course outcome.
[Note: Continuous Assessment Tests (CAT) as per NEP scheme]

Reference Books:

1. Dr. Agrawal M.L. (2024) Cost Accounting, Sahitya Bhavan Publication, Agra.
2. Jawaharlal (2016) Cost Accounting, Tata Mcgraw-Hill Publication Co. Ltd., New Delhi.
3. Shukla M.C.,Grewal T.S. and Gupta M.P. : Cost Accounting Text and Problems, S. Chand and Co.. Ltd. New Delhi .
4. Maheshwari S.N. : Advanced Problems and Solution in Cost Accounting, Sultan Chand & Co. Ltd. New Delhi .
5. Arora M.N. Cost Accounting Principles and Practice, Vikash Publications , New Delhi .
6. Tulsian P.C. : Practical Costing, Vikash Publications New Delhi .
7. Jain S.P. & Narang K.L. : Cost Accounting Kalyani Publication New Delhi.
8. Nigam & Shrma : Practical Costing , Himalaya Publishing House, New Delhi .
9. Ali Sahnaj .S. K.,Dutta Subir & Saha Ashit Baran: Theory and Practice of Cost Accounting: S.Chand& Company Ltd. Ramnagar, New Delhi 110055.
10. Saxena V.K. Vashist C.,D.: Cost Accounting, Sultan & Sons Pvt. Ltd. New Delhi
11. Gupta M.P. : Cost Accounting for CA- PCCS, Sultan & Sons Pvt. Ltd. New Delhi
12. Kishore Ravi: Cost & Management Accounting Taxmann Allied Services, Pvt. Ltd. New Delhi

हिन्दीः

13. जैन एस. पी., नारंग के. एल., चोपडा आर. के.: लागत लेखांकन, कल्याणी पब्लिकेशन्स नई दिल्ली
14. शुक्ल एस. एमः लागत लेखांकन, साहित्य भवन पब्लिकेशन,आगरा
15. अग्रवाल एम.एल. : परिव्यय लेखांकन., साहित्य भवन पब्लिकेशन,आगरा
16. जैन ए. के. : लागात लेखा,धनपतराय पब्लिशिंग कंपनी .,नई दिल्ली

मराठीः

17. जिभकाटे एल. बी.: परिव्यय आणि व्यवस्थापन लेखाकर्म, विश्व पब्लिशर्स, नागपूर
18. माहाजन वाय. आर. : परिव्यय आणि प्रबंधकीय लेखांखान, पिंपळापुरे अण्ड कंपनी, नागपुर
19. मोहरील श्री किशोरः परिव्यय आणि प्रबंधकीय लेखांकन, दासगणू प्रकाशन, नागपूर
20. सेठी धूत : परिव्यय लेखांकन, विद्या प्रकाशन, नागपूर

B.Com.- III (NEP) (Accounting & Taxation) Semester-VI

VERTICAL- B: Minor

Level	Semester	Course Code	Course Name	Credits	Teaching Hours	University Exam Duration	Max Marks
5.5	VI	401609	Management Accounting-II	2	30	2	50

Course Outcomes:

On completion of the course 'Management Accounting-II', students will be able to:

1. Evaluate a company's financial performance by utilizing various ratio analysis techniques.
2. Enable students to evaluate the corporate financial performance by learning the calculation and interpretation of various profitability , return ,earning and turnover ratios as stated in syllabus
3. Analyze cash flow statements to understand a company's liquidity, solvency and its ability to effectively convert profits into cash.
4. Understand how to set up responsibility centers and prepare performance reports to track cost, revenue and profit centers.

Unit	Contents	No of periods
Unit-1	**Ratio Analysis:** 1.1 Meaning, Objectives, Form of Expression of Ratio, 1.2 Advantage and Limitations of Ratio Analysis. 1.3 Classification of Ratios (Theory Only) 1.4 **Liquidity Ratios:** Current Ratio, Liquid (Quick/ Acid Test) Ratio, Absolute Liquid Ratio, **General Profitability Ratio :** 1.5 Based on Margin on sales: Gross Profit Ratio, Net Profit ratio, Operating Profit Ratio. Operating Expenses Ratio 1.6 Practical problems on the Ratios marked in 1.4 & 1.5	**8**
Unit-2	**Ratios Analysis:** 2.1 Return based Ratio: Return of Proprietors Funds Or Shareholder's Investment Return on Equity Capital, Return in Capital Employed, Return on Fixed and Total Assets 2.2 Earnings per share, Dividend per Share, P.E. Ratio, Dividend Payout Ratio 2.3 Turnover Ratios: Stock Turnover, Debtors Turnover ratios, Creditors Turnover ratio, 2.4 Practical Problems on the Ratios mentioned in Unit 2.	**7**
Unit-3	**Cash Flow Statement** 3.1 Meaning and Need of Cash Flow Statement 3.2 Component of Cash Flow Statement 3.3 Simple Problems on Cash Flow Statement (as per AS-3)	**8**
Unit-4	**Responsibility Accounting**: 4.1 Meaning and Need for Responsibility Accounting, Types of Responsibility Centers. 4.2 Performance Measurement in Responsibility Accounting 4.3 Concept of Cost Revenue, Profit and Responsibility Centers	**7**

Total 50 Marks Division:
External Theory Exam (University level): Marks: 30
Internal Assessment (College Level) Marks: 20
Course teacher will have the liberty to choose from a variety of assessment tools/methods (Class test, Assignment, Record Book, Tutorial, Seminar, Case Study, Field Work, Project Work, quiz or MCQs) which may be deemed to be appropriate for assigning the relevant course outcome.
[Note: Continuous Assessment Tests (CAT) as per NEP scheme]

Reference Books:

1. Sawalikar R. K Dr. Ingole R. P. : Management Accounting, Das Garnu Publication, Nagpur.
2. Inamdar Satish M.: Management Accounting, Everest Publishing House,
3. N. & Sinha I. B., Management Accounting, Himalaya Publishing House, New Delhi.
4. Dr. Goyal S. N & Dr. Manmohan: Management Accounting, Sahitya Bhawan Publications, Agra
5. Jawahar Lal: Management Accounting, Himalaya publishing House, New Delhi
6. Khan M.Y. and Jain P.K.: Management Accounting: Tata Mcgraw-Hill Publishing Co. Ltd., New Delhi.
7. Kaplan R.S. and Atkison A. : Advanced Management Accounting: Prentice India International.
8. Gupta S.P.: Management Accounting, Sahitya Bhawan, Publication Agra

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9. डॉ. गुप्ता एस.पी. : प्रबंधकीय लेखा विधि, साहित्य भवन पब्लिकेशन,आगरा
10. डॉ.गुप्ता एस.पी डॉ. गुप्ता के. एल. : प्रबंधकीय लेखाविधि, साहित्य भवन पब्लिकेशन,आगरा
11. अग्रवाल जे.के., अग्रवाल आर. के एवं वीणाः प्रबंधकीय लेखांकन, रमेशबुक डेपो,जयपुर

मराठीः

12. माहाजन वाय. आर. : परिव्यय आणी प्रबंधकीय लेखांखान, पिंपळापुरे अण्ड कंपनी, नागपुर
13. कुलकर्णी एस. टी. : प्रबंध लेखाकर्म आणि व्यवहार, बजाजपब्लिकेशन, अमरावती
14. शुक्ल यू..एन., कुलकर्णी एस. टी.,शास्त्री सतीश : परिव्यय आणी प्रबंधकीय लेखांखान,
15. उखळकरः परिव्यय लेखांखान : पिंपळापुरे अण्ड कंपनी, नागपुर
16. प्रा. एम. सी. धोटे : प्रबंधकीय लेखांखान

B.Com. III Year (NEP) (Accounting & Taxation) Semester – VI

Vertical – D (VSE) Practical- V
Subject Title: Internet and World Wide Web-II

Level	Semester	Course Code	Course Name	Credit	Teaching Hours	Exam Duration	Max. Marks
5.5	**VI**	**401610**	Internet & World Wide Web-II	**2**	**60**	**2 Hours**	**50**

Course Outcomes:
The students will be able to –

1. Familiarizing yourself with the basic concepts of World Wide Web.
2. Concept of hyperlink, types of hyperlinks.
3. Features of Search engines.
4. Objectives of social networking website & Features of Mobile App.
5. Generate UPI QR code & methods of payment & acceptance of IPO mandate.
6. Google enabled Services Google Drive & Google Meet, Google Classroom
7. Write letter, resume email with help of Google Gemini

Unit	Contents	Teaching Hours
I	**1.1: world wide web:** History & Architecture of WWW, exploring the www. **1:2: Website:** Meaning of Website, web page and home page, features of webpage, Meaning of portal, Concept of hyperlink, types of hyperlinks, Hypertext transfer protocol, **1.3 Search Engines:** Meaning of Search engines, guideline for effective searching, Features of Google, Bing, and Yahoo Search engine.	**15**
II	**2.1: Social Networking Websites:** Meaning of social networking website, Features of Social networking websites, objectives of social networking website. Features of Facebook, Instagram, Tweeter Website. **2.2: Mobile Applications (App.):** Meaning of Mobile App, Features of Mobile App, Feature of Google Play Store, Feature of What's App. **2.3 Unified Payments Interface:** Concept & features of UPI, concept Of UPI QR code, history & features of BHIM App., generate UPI QR code, methods of payment in BHIM, how to accept IPO mandate & freeze amount in BHIM.	**15**
III	**3.1 Google enabled Services:** Service Categories available to Google Workspace, Meaning, Features and Uses of Google Drive & Google Meet **3.2 Google Classroom:** Concept of Google Classroom, features, uses and limitations of Google Classroom, **3.3 Applied Google Classroom:** How to sign in to Google classroom, Creation of Google Classroom, how to sign in to Google classroom as a student, send syllabus, add topic & class materials, class test and grade.	**15**

IV	**4.1 Google Forms:** Meaning of Google Forms, Features of Google Forms, Creating of Google Forms, sending link of Google forms. **4.2 Google sheet:** Concept of Google sheet, How to view responses for Google form in sheets and edit data in a Google sheet & chart. Difference between Google Sheet and MS Excel Sheet. **4.3 Google Gemini**: Concept, key features & limitations of Google Gemini, Google Gemini can perform various tasks, how to write letter and email with help of Google Gemini, Chat GPT.	**15**

Batch Size-40

Total 50 Marks Division:
External Practical Exam (College level): Marks: 30

Division of Marks for Practical

Record Preparation	**5 Marks**
Practical Performance	**15 Marks**
Viva-Voce	**5 Marks**
Conceptually Written Test	**5 Marks**
Practical Total	**30 Marks**

Internal Assessment (College Level) Marks: 20
Course teacher will have the liberty to choose from a variety of assessment tools/methods (Class test, Assignment, Record Book, Tutorial, Seminar, Case Study, Field Work, Project Work, quiz or MCQs) which may be deemed to be appropriate for assigning the relevant course outcome.
[Note: Continuous Assessment Tests (CAT) as per NEP scheme]

Course Outcomes:

Students will be able to learn at the end of practical's:
1) Searching and surfing the webpages and websites on WWW.
2)Generate UPI QR code and methods of payment in BHIM
3) How to accept IPO mandate in BHIM
4) Creating Google Forms in various types and Sending link of Google forms
5) Editing data in a Google sheet & chart.
6) Creation of Google Classroom and add topic & class materials, class test and grade

List of Practical's:

1. Give process for effective searching in Google Search engine.
2. How to delete history in Bing Search engine?
3. How to generate UPI QR code in BHIM App?
4. Methods and Procedure of payment in BHIM App.
5. How to accept IPO mandate & freeze amount in BHIM? explain in brief.
6. Prepare Google Forms for survey of Company Sales growth or data collection or for managing event registrations and creating a quick opinion poll.
7. Create quizzes with marks in Google forms.

8. Briefly describe various types of links to be sent for Google forms. Explain the procedure of anyone method.
9. Explain the view responses to a Google form in sheets and edit data in a Google sheet & chart.
10. Prepare Google Classroom & Describe the procedure for sending syllabus, adding topic & class materials in Google Classroom.
11. Explain the process for taking class test and grading system in Google Classroom.
12. How to write letter, resume, email with help of Google Gemini explain Stape by stapes.

Books Recommendation:

1) Agarwala Kamlesh N. and Agarwala Deeksha Bridge to the online store front: Macmillan India, New Delhi

2) Phillips Lee Anne, Practical HTML 4, Prentice Hall New Delhi.

3) Minoli Deniel, Minoli Emma. Web Commerce Technology Hand book, Tata McGraw Hill, New Delhi.

4) Deitel Harvey M. and Deitel Paul J and Neita T.R. Complete Internet and World Wide Web programming Training courses, Prentice Hall, New Delhi.

5) Internet and World Wide Web - II Prof. Uday Shrikrushna Kale, Ajinkya Publication.

6) Internet and World-Wide Web's. M. Kolte, Pimpalapure & Co. Publishers, Nagpur.